



NON-FINANCIAL

PERFORMANCE

STATEMENT

2022

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## TABLE OF CONTENTS

	<b>INTRODUCTION – STATEMENT FROM THE DEPUTY CEO</b>	<a href="#">4-5</a>
	<b>THE HAULOTTE GROUP &amp; GOVERNANCE</b>	<a href="#">6-9</a>
	<b>OUR BUSINESS MODEL</b>	<a href="#">10-11</a>
	<b>QUALITY SAFETY AND ENVIRONMENT POLICY</b>	<a href="#">12-13</a>
	<b>DIALOG WITH STAKEHOLDERS</b>	<a href="#">14-15</a>
	<b>CSR PERFORMANCE AND COMMITMENTS</b>	<a href="#">16</a>
	<b>QUALITY SAFETY AND ENVIRONMENT CERTIFICATIONS</b>	<a href="#">17</a>
	<b>OPERATIONAL EXCELLENCE PROGRAM</b>	<a href="#">18-23</a>
	<b>IDENTIFICATION OF THE MAIN NON-FINANCIAL CHALLENGES, RISKS AND OPPORTUNITIES OF THE HAULOTTE GROUP</b>	<a href="#">24-27</a>
	<b>NON-FINANCIAL CHALLENGES OF THE HAULOTTE GROUP</b>	
<b>1</b>	Talent attraction, retention and skills development	<a href="#">28-38</a>
<b>2</b>	Protection of IT systems and personal data (customers and employees)	<a href="#">39-42</a>
<b>3</b>	Strengthening of our R&D policy and the intellectual property rights protection and enforcement system	<a href="#">43-44</a>
<b>4</b>	Stakeholder relations	<a href="#">45-50</a>
<b>5</b>	Fight against climate change	<a href="#">51-54</a>
<b>6</b>	Reduce the environmental impact of our activities	<a href="#">55-62</a>
<b>7</b>	Respect for Human rights	<a href="#">63-64</a>
<b>8</b>	Social dialog	<a href="#">65-66</a>
<b>9</b>	Responsibilities when conducting business	<a href="#">67-70</a>
<b>10</b>	Occupational health and safety	<a href="#">71-73</a>
<b>11</b>	Diversity and Disability	<a href="#">74-76</a>
<b>12</b>	Green taxonomy	<a href="#">77-81</a>
	<b>KEY PERFORMANCE INDICATORS – SUMMARY</b>	<a href="#">82-84</a>
	<b>NOTE ON METHODOLOGY</b>	
	Information collection process	<a href="#">86</a>
	Reporting period	<a href="#">87</a>
	Report from the independent third-party body on the non-financial performance statement	<a href="#">88-92</a>

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## ABOUT

As part of the effective transposition of the European directive on the disclosure of non-financial information (decree no. 2017-1265 of 9 August 2017 made for the purposes of order no. 2017-1180 of 19 July 2017), the Haulotte Group, as a listed company with a balance sheet total and net turnover exceeding €100 million and with an average number of permanent staff employed during the fiscal year in excess of 500, must publish its non-financial performance statement in its financial report.

We have verified that the issues described in this document cover the main areas of information provided for in Article R 225-105 II of the French Commercial Code (social information, societal information and environmental information) as well as the areas specifically required in Article L225-102-1 III of the French Commercial Code for listed companies. Code du Commerce for listed companies. Among these specific areas, Haulotte does not provide information on the themes of social commitment to sustainable development, the fight against food waste, the fight against food insecurity, respect for animal welfare and responsible, fair and sustainable food, and the promotion of physical activity and sports, on the grounds that these are not among its main risks.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT



Our vision "**Let's dare together becoming the most valuable working at height experience maker**" is based on our core values and our original mission of "**TAKING CARE OF PEOPLE**".

Reasons why our contribution is to help our employees and partners to:

- **Taking care of our employees**, by providing them with a secure work environment that allows each of them to achieve their full potential
- **Taking care of our partners** with mutually beneficial collaborations across the value chain
- **Taking care of our planet and its ecosystems** with sustainable solutions that reduce our environmental impact.

The purpose of this Non-Financial Performance Statement is to set out the objectives and actions we have initiated for the coming years.

We hope you enjoy reading it.

**Alexandre SAUBOT**

Directeur Général

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

In 2022, **Haulotte placed sustainable development at the heart of its new strategic plan for 2025.**

**This line of action** is not defined by the group's EXCOM, but **was prepared by committed employees from various group departments**, now forming a CSR committee in charge of managing this strategic line of action for us.

And when I talk about committed employees, I mean employees with a strong interest in social and environmental issues, who in just a

few months helped deliver initial results, as explained in this document, and build a genuine CSR approach. Thus, multiple short, medium and long-term actions have already been decided upon, in terms of the necessary carbon intensity reduction of our industry, or the group's response to the expectations of civil society on matters of inclusion and solidarity.

This approach was built around the UN Sustainable Development Goals. These SDGs are a common language organized around 17 global goals. The group strives to integrate these SDGs to contribute to the joint effort towards a better, more sustainable world. 7 of these goals were selected as priorities by all group employees.

Lastly, since early 2022, our CSR approach has been extremely popular with our customers, and we very much want to work with them and all our stakeholders. We are absolutely convinced that collaboration on these issues is a must, as they must be scrutinized in conjunction with our entire ecosystem.

**Patrick MURRIS**

Europe & Africa Region Director

Delegated to the deployment of the C.S.R.



# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

Haulotte Group is a global leader of people lifting equipment.

The group designs, manufactures, and markets a wide range of products, focused on **mobile elevating work platforms**.

## OUR AMBITION

“

Let's Dare **together**, becoming the most valuable working at height experience maker

”

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

1,900  
EMPLOYEES



7 PRODUCT RANGES

21  
SUBSIDIARIES



5  
PLANTS



# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

## GOVERNANCE

### Executive Committee



### COMPOSITION OF THE EXECUTIVE COMMITTEE

- 1 - **Alexandre SAUBOT** - CEO
- 2 - **Philippe NOBLET** - Corporate Secretary, in charge of the Group's Human Resources Department
- 3 - **Stéphane HUBERT** - Director of Sales, Marketing & Service
- 4 - **Sébastien MARTINEAU** -C.F.O., in charge of I.T.
- 5 - **Patrice MÉTAIRIE** - C.O.O.
- 6 - **Damien GAUTIER** - M.D. Asia-Pacific area
- 7 - **Carlos HERNANDEZ** - M.D. Americas area
- 8 - **Patrick MURRIS** - .D. Europe & Africa area, delegated to the deployment of the C.S.R.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### OFFICERS:



**PIERRE SAUBOT** - Chairman  
**ALEXANDRE SAUBOT**  
**JOSÉ MONFRONT**  
**MICHEL BOUTON**  
**ELISA SAUBOT**  
**HADRIEN SAUBOT**  
**ELODIE GALKO**  
**ANNE DANIS FATÔME**

CSR guidelines and performance are presented to the Board of Directors in the course of the financial year. The mandate, powers and operation of the Board of Directors are described in detail in the management report.

### BOARD OF DIRECTORS

### EXECUTIVE COMMITTEE

The executive committee defines and supports the Haulotte Group's CSR ambition where economic, social and climate issues are concerned. It is responsible for CSR performance and defines the corresponding means of action, policies and processes. Via its sustainable development representative, it oversees their roll-out and implementation throughout the group. The Europe and Africa region director sponsors

and supports the deployment of the group's CSR requirements.

The executive committee directs and validates internal and external communication in terms of social responsibility and performance based on environmental, social and governance criteria.

The CSR approach is under the responsibility of the group's Operational Excellence director, who guarantees the coordination and consolidation of accomplishments and performance achieved in this field. He/she directly reports to the members of the executive committee on these matters.

A CSR committee, made up of members of several departments within the group, was created in 2022.

Its primary role is to clarify CSR issues, key success factors and objectives in accordance with the Group's priorities, to verify and ensure consistency with the strategy, to share significant deviations/inconsistencies with the Operational Excellence director and the EXCOM. The committee must also help mobilize resources where necessary, while supporting change management and buy-in from the entire organization.

### DRIVING THE DEPLOYMENT


# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT


# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT


### OUR BUSINESS MODEL

**HUMAN RESOURCES** 

More than 1,000 employees operating on Safety and Environment certified sites

**ECONOMIC RESOURCES** 


Equity: €199 million  
Investment (net, excluding IFRS 16): €16 million  
Syndicated loan & PGE (State-guaranteed loan): €216 million

**OPERATIONAL CAPITAL** 

Quality Safety and Environment policy deployed on all our sites.

**OUR OTHER RESOURCES**

- > 1 integrated QSE management system in the process of deployment
- > More than 9,500 active customers in 2022
- > 1 solid network of suppliers and partners
- > Teams dedicated to R&D, innovation and continuous improvement
- > R&D expenditure: €18 million
- > 1 Design office, 1 study center, 1 E-Lab

**ENVIRONMENTAL RESOURCES** 

Energy consumption of the sites: 55 MWh  
ISO 14001 certification on all our industrial sites (Changzhou plant undergoing certification)

**Mission**

**Taking care of people**

<b>Employees</b> Building a place where people can develop themselves	<b>Partners</b> Developing the most valuable partnership with our customers and suppliers	<b>Society</b> Improving significantly our environmental impact
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**Vision**  
Let's dare together becoming the most valuable working at height experience maker


GROUP AMBITIONS AND STRATEGY

ENSURE OUR SUSTAINABLE DEVELOPMENT

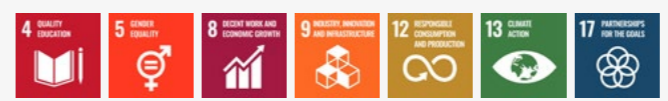
**Values**  
Respect - Engagement - Performance

**OUR STRENGTHS**


- 5 Industrial sites
- 21 Sales & service subsidiaries
- 1,900 Employees
- +150 Countries covered
- 7 Logistics platforms




**PRIORITY SDGS**




**CONTRIBUTORS**




**SOCIAL VALUE** 

- > 29% of new recruits were under the age of 27 in 2022
- > Gender equality index 87
- > 38,920 training hours
- > 90% of employees attended a training course in 2022

**ECONOMIC VALUE** 


Turnover (excluding IAS 29): €610 million  
Cash flow (excluding IAS 19 / IFRS 16): €7 million  
Taxes paid in France and abroad: €5 million


**OPERATIONAL VALUE** 

- > Digital fleet management offers: MyHaulotte, Sherpal, etc.
- > PULSEO Range
- > Local distribution and production logic for at least 50% of our customers' needs
- > Safety solutions: Activ' Shield Bar, Safety Guarding Systems


**CSR PERFORMANCE**

**ecovadis** ECOVADIS score = 46/100  
(score equal to or greater than 44% of the companies assessed)  
CSR performance assessed by ECOVADIS as adopted in accordance with its son rating scale

**+ ENGAGÉS + PERFORMANTS** 

**UIMM** 

**bsi** ISO 9001 Quality Management Systems CERTIFIED | ISO 14001 Environmental Management CERTIFIED | ISO 45001 Occupational Health and Safety Management CERTIFIED

**ENVIRONMENTAL VALUE** 

- > Turnover associated with the circular economy in excess of €5 million
- > 70% of the machines we sell are electric
- > More than 70% of our waste is recycled

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### QUALITY SAFETY AND ENVIRONMENT POLICY

The group operates a Quality, Safety and Environment policy which contributes to its action in terms of corporate social responsibility. It includes Haulotte's QSE ambitions and objectives as well as the 7 priority Sustainable Development Goals.

This policy is implemented throughout the group, and regular communications are produced via the Haulotte Academy (the group's Learning Management System)

It focuses on 3 major areas: **PEOPLE, PRODUCTS, PROCESSES.**

### LET'S DARE EXCELLENCE

**QHSE POLICY** >>>

Our commitment to our customers and ourselves is to establish Haulotte's position as the most valuable and safest working-at-height solution maker in creating the serenest customer experience.

**OUR AMBITIONS**

**PEOPLE**

- Involve all employees in the development of a genuine health and safety culture
- Provide users of our products and solutions the necessary tools and training for their safety
- Embark all employees in a social and environmental approach

**PRODUCTS**

- Design, industrialize and deliver products, solutions and services that meet customer expectations
- Deliver safe products and solutions that live up to our safety promise, our brand's DNA
- Design products and solutions based on our electrification strategy in order to reduce emissions and noise pollution

**PROCESSES**

- Rely on our robust processes and on our teams to ensure lasting satisfaction to our partners
- Be able to provide quick, simple or complex solutions thanks to our agile and flexible organization
- Improve and control our manufacturing and transport processes in order to reduce our energy consumption and carbon footprint

The ambitions, objectives and actions of our QHSE policy contribute to 7 of the 17 United Nations Sustainable Development Goals. 17/01/2023

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT



### LET'S DARE EXCELLENCE

**QHSE POLICY** >>>

Our commitment to our customers and ourselves is to establish Haulotte's position as the most valuable and safest working-at-height solution maker in creating the serenest customer experience.

**OUR OBJECTIVES**

**PEOPLE**

- Infuse a health and safety culture that allows us to aim for zero accidents
- Increase the percentage of employees who « recommend Haulotte as good place to work » in our internal satisfaction survey
- Increase the number of employees working on Quality, Safety and Environment certified sites

**PRODUCTS**

- Achieve a best-in-class level of our products by reducing our warranty rate
- Increase the standardisation of our machine components so that they can be used on all our ranges.
- Reduce our carbon footprint
- Increase the customers satisfied with our solutions in our customer satisfaction survey

**PROCESSES**

- Our Operational Excellence approach is recognized as a benchmark
- Increase and stabilise our Fill Rate
- Increase our suppliers assessed as « exemplary »

Some of the key performance indicators featured in each CSR issue are monitored as part of the QSE policy, as are several others relevant to our activity.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### DIALOG WITH STAKEHOLDERS

Dialog with stakeholders is one of the pillars of any sustainable development approach. It is key to the legitimacy and effectiveness of the strategies pursued. This is why Haulotte maintains regular and constructive dialog with its primary stakeholders. The group completed a map with a view to identifying internal and external stakeholders and classifying them based on their influence and impact on our CSR strategy and our business.

The result of this mapping process is presented below:



The table hereafter summarizes the main forms of dialog with the stakeholders directly required for Haulotte's operation and offer stability, i.e. stakeholders to whom the group is committed and with whom it is cooperating proactively.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

STAKEHOLDERS	MAIN EXPECTATIONS	MAIN FORMS OF DIALOG
<b>EMPLOYEES</b>	<ul style="list-style-type: none"> <li>Job appeal (career development, quality of the tasks, values)</li> <li>Skills development</li> <li>Integration of well-being, occupational health and safety</li> <li>Integration of an environmentally aware, eco-friendly approach</li> </ul>	<ul style="list-style-type: none"> <li>Intranet</li> <li>In-house journal/Newsletter</li> <li>Satisfaction survey</li> <li>Deployment of values</li> <li>Annual development interviews</li> <li>Safety and Environment Days</li> <li>Social media</li> </ul>
<b>STAFF REPRESENTATIVES</b>	<ul style="list-style-type: none"> <li>Compliance with regulations</li> <li>Listening to demands</li> <li>Ongoing, transparent and constructive social dialog</li> </ul>	<ul style="list-style-type: none"> <li>Regular meetings</li> <li>Consultations</li> <li>Negotiations</li> </ul>
<b>CUSTOMERS</b>	<ul style="list-style-type: none"> <li>Compliance with regulations</li> <li>Compliance with product characteristics</li> <li>Contributing innovative and lasting technical solutions</li> <li>Value for money</li> <li>Integration of an environmentally aware, eco-friendly approach</li> </ul>	<ul style="list-style-type: none"> <li>Satisfaction surveys</li> <li>Trade shows and exhibitions</li> <li>Customer events</li> <li>Responses to questionnaires</li> </ul>
<b>PARTS SUPPLIERS</b>	<ul style="list-style-type: none"> <li>Clear definition of technical specifications</li> <li>Formal agreement on a price, quantity and timeframe, ensuring sufficient financial visibility</li> </ul>	<ul style="list-style-type: none"> <li>Regular monitoring of suppliers</li> <li>Responsible purchasing charter</li> <li>Supplier audits</li> <li>Partnerships</li> </ul>
<b>BANKS, FINANCIAL PARTNERS AND INSURANCE COMPANIES</b>	<ul style="list-style-type: none"> <li>Long-term view of the strategy</li> <li>Regular communication, exchange</li> <li>Profitability and sustainable financial stability</li> <li>Compliance with regulations</li> <li>Risk management (industrial, financial, non-financial risks)</li> </ul>	<ul style="list-style-type: none"> <li>Results presentation conferences</li> <li>Annual management report</li> <li>Responses to evaluation questionnaires</li> <li>Press releases</li> </ul>
<b>SERVICE PROVIDERS</b>	<ul style="list-style-type: none"> <li>Long-lasting relations</li> <li>Mutual trust</li> </ul>	<ul style="list-style-type: none"> <li>Regular meetings</li> <li>Responsible purchasing charter</li> <li>Partnerships</li> <li>Service contracts</li> </ul>

For other stakeholders, regular dialog is maintained in a variety of ways, corresponding with the stakeholder's activity. The mapping of stakeholders was completed in 2022 based on analyses carried out in entities where a QSE management system is in place. It will be updated whenever a new entity enters the scope of certification, subject to material change.



# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## CSR PERFORMANCE AND COMMITMENTS



**ECOVADIS rating**

**Score 46/100**

First assessment in March 2022

**ISO 9001 / ISO 14001 / ISO 45001 certification**

69% of the group's employees work on certified sites



**In 2022, Haulotte signed the CSR commitment charter of UIMM (Union of Metalworking Industries)**

The signing of this charter reflects the group's commitment in accordance with UIMM's CSR framework, supporting a Global Industrial Performance approach. The signing of the commitment charter is conditional upon an initial level 1 assessment carried out on 02/17/2022 by a UIMM-approved adviser and giving rise to a report. Haulotte thus undertakes to implement the improvement actions decided upon during the assessment, subject to a follow-up assessment every year.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## QUALITY, SAFETY AND ENVIRONMENT CERTIFICATIONS

Haulotte wants all its entities to be awarded Quality, Safety and Environmental certifications, with a view to improving its customers' satisfaction, protecting the health and safety of its stakeholders and taking into account its impact on the environment.

These certifications are borne by the YELLO program, which provides all the tools required by the entities to drive these management systems.

In 2022, 2 entities joined the group's scope of certification for the 3 themes: Haulotte France and Haulotte Shanghai.

**69%** of the group's employees are now working on certified sites.

The map below presents all our certifications.

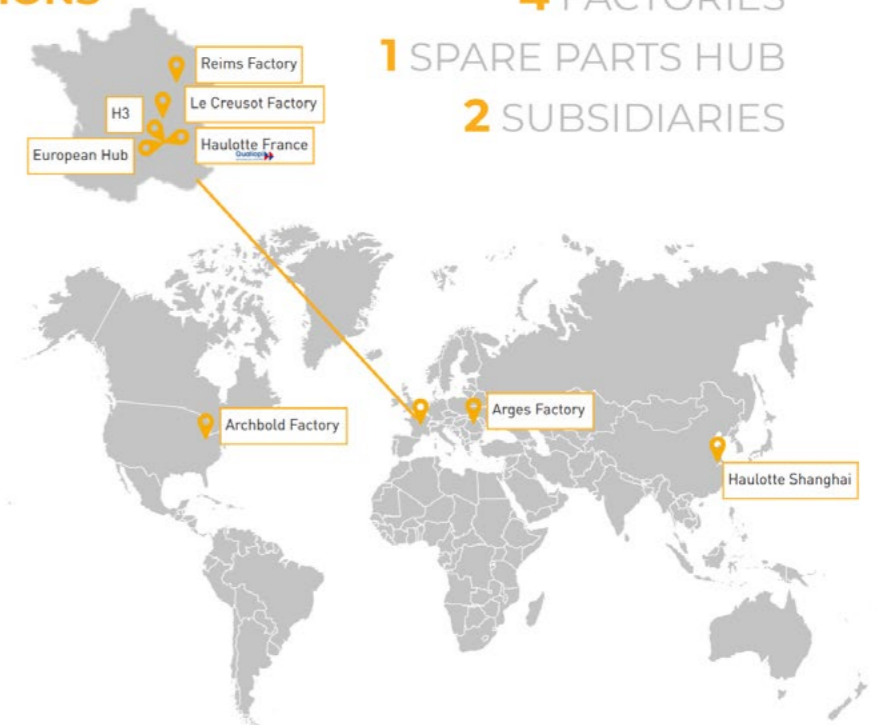
### HAULOTTE ISO CERTIFICATIONS



H3  
Haulotte France  
Haulotte Shanghai  
European HUB  
Le Creusot Factory  
Reims Factory  
Arges Factory



Archbold Factory



- 1 HEADQUARTER
- 4 FACTORIES
- 1 SPARE PARTS HUB
- 2 SUBSIDIARIES

10/2022

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## OPERATIONAL EXCELLENCE PROGRAM

**YELLO is the operational excellence program** launched by Haulotte at the end of 2020. Unlike many operational excellence programs, it is not based on standards but chooses to put **People at the center of the system**. The goal is to create a dynamic to ensure employee engagement so that employees can embrace the approach and become actively involved in the change process. Rather than imposing a group standard, the program is consistent with a "bottom-up", co-creation approach, as employees themselves determine their new way of working through the construction of a common framework. In addition, everyone can evaluate their level of progress in a given practice by using maturity grids developed by employees. These grids not only let you know where you are in terms of progress, they also help share good practices between those at the lowest levels of the grid and those at the highest levels.



**You are the heart of the change:**  
*Every employee will become actively involved in the change process. Yello allows them to come up with improvement and optimization ideas in all departments of the group.*

- Excellence is our new way of working:**  
*Not only improve but build a mindset and a system that will allow Haulotte to exceed its targets and outperform competitors.*
- Laugh and be happy:**  
*Excellence cannot be achieved if the working environment is not ideal for all employees. Thus, in each initiative of the program, performance objectives will always be associated with working conditions to strike the right balance.*
- Learn from each other:**  
*The purpose of Yello is to enable employees to create, test and share new practices. Thus, we will do away with silos while creating a trusting, mutual aid environment within the company.*
- Outside the box:**  
*If we are to be innovative, we must think outside the box and make breakthrough changes. The objective in this case is to involve all employees in a different form of reflection to achieve better results.*

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT



The YELLO program is one of the 3 pillars that drive the group's strategy.

The **QHSE approach** (Quality approach extended to Health & Safety and the Environment) is coordinated by our Operational Excellence program, with its 3 areas to leverage the company's performance:

- A bottom-up logic of employee engagement.**
- Structuring and developing the practices of all business lines.**
- Deployment of tools & methods to improve**

This system, focused on the inside of the organization, was supplemented in 2022 by the new CSR approach which aims at expanding the QSE field of vision to encompass the company's stakeholders.

This global system forms the "Drive Operational Excellence" pillar, with QSE and CSR approaches defining the "What", and the structure and operation of our Operational Excellence program defining the "How".



# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

2020 and 2021 were construction years during which the Group's framework was created. 80 key business practices have already been identified by employees and integrated into the framework (YCloud).

2022 was a milestone for Yello, as it transitioned from construction mode to the steering of improvement action plans and progress in terms of maturity throughout the Group's business lines. Now there is greater understanding of the program and its ambitions within the Group, with greater support from the management, and the system that underpins the program is in place.

Here are a few accomplishments of the Yello program in relation to this key transition.

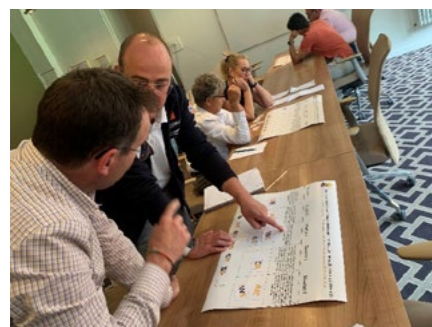
## Internal training of industrial management in Yello tools and methods

In keeping with an improvement dynamic, the management must position itself as a "sponsor". A sponsor no longer acts as a line manager and adopts a "coaching" position to provide the resources needed by project managers, unblock situations and, generally speaking, assist them in their initiatives.



Yello TV - Episode 5: "outside the box training in tools & methods"

"As sponsors of the approach, we realized that, to become more involved, we needed to be trained in the basic tools and methods of the program, so as to play our role to the fullest and provide our teams with all the support they need", says Jean-Philippe Jouandin, Technical Director, in episode 5 of the internal TV series created by the employees for the employees, titled "Yello TV".



INDUSCOM training - exercise consisting of choosing the right method for a given situation.

2022 was marked by a two-day training course organized internally for all the members of the Industrial Committee (made up of the COO and their direct subordinates), during which said members learned a great deal about:

- The genesis of the Yello program
- The main tools and methods of Yello
- How to use them in the right place at the right time
- And what is their role as sponsors

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

This training was a light-bulb moment for the INDUSTRIAL COMMITTEE. The desire to go further resulted in the roll-out of this training among the respective managers of the Programs, R&D and Purchases/Supply Chain departments. These courses helped improve the skills of INDUSCOM directors as well as managers, who now have a more scientific approach to problem-solving, allowing them to better support improvement project managers.



Training in tools & methods adapted to the Programs team

## Launch of certified training courses on the Six Sigma methodology



DMAIC training with catapult exercise



In parallel with the manager-sponsor training, 2022 was also marked by the launch of certified training courses on a project management methodology known as "Six Sigma". Yello is a win-win contract and came to fruition thanks to a Green Belt certification, awarded to 6 project managers, in return for successfully completed projects that complied with the methodology and delivered important quantitative and qualitative results for the Group.

How did it go? In practical terms, employees from various project departments volunteered to attend training provided by the Six Sigma Academy. Next, they each initiated an improvement project before taking a theory test followed by a presentation to a jury.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

The grade achieved at the theory test, the attainment of the project's objective and compliance with the methodology were the determining factors in awarding the Green Belt certification to 6 of the 8 managers who undertook different kinds of project: supply chain, productivity, quality, energy consumption, etc. This was highlighted in episode 6 of "Yello TV", dedicated to the launch of certified training courses.



Episode 6: launch of certified training courses

In addition to providing the Group with value added and upgrading our employees' skills, the success of these initial DMAIC projects reinforced the management's ambition to continue in this direction, and makes many other employees feel like taking up the challenge.

2023 will see the pursuit of the external certification of employees who have undertaken DMAIC-type optimization projects. In parallel, the ambition of the program is to build an internal certification system for project managers who undertook "Yello Worksession" projects, the equivalent of the "Yellow Belt" level in the parlance of Six Sigma. All this is intended to become part of a tutoring system, in order to promote internal exchanges of Hard and Soft skills as much as possible.

## Launch of training courses on workstation ergonomics, analysis and optimization of Value Added/Non-Value Added

2022 was also marked by the launch of the first internal training course on VA/NVA analysis, provided in Le Creusot for 15 employees from various departments: assembly, methods & industrialization, paintshop, human resources, the local "Yello" manager, and even the plant manager!



After 2 hours of theory, the employees conduct a VA/NVA analysis exercise on an item of their choice by taking photos, measuring time and distance

This VA/NVA training is perfectly consistent with the ambition to "steer" improvement, by enabling employees to take a step back and open their eyes to their everyday work, whether industrial or transactional, to detect the non-value added in their everyday tasks and determine what to do to reduce it.

This training is the beginning of a long series that complements DMAIC-type optimization projects, which themselves are jumps in performance, and is now backed by managers-sponsors.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## Deployment of the "YOG" methodology as a means of taking ownership of the Group's strategy

In 2022, the famous "YOG" methodology, which many employees had heard of before, acquired an extra dimension.

"YOG" stands for "Yello Operational Goals".



All employees of the Haulotte France subsidiary were asked about how they perceive their profession in the future.

This is a key exercise to be conducted when launching the program in a department or an entity. This exercise is used by employees to define how they see their business line or entity in the future, thus ensuring the reasoned deployment of the program that responds to the constraints and needs of the business line or entity. These elements are determined by operational employees, as they are best placed to point the finger at everyday problems and often have the best solutions to suggest. As a result, their involvement in this exercise is absolutely compulsory.



YOG exercise with the Marketing department

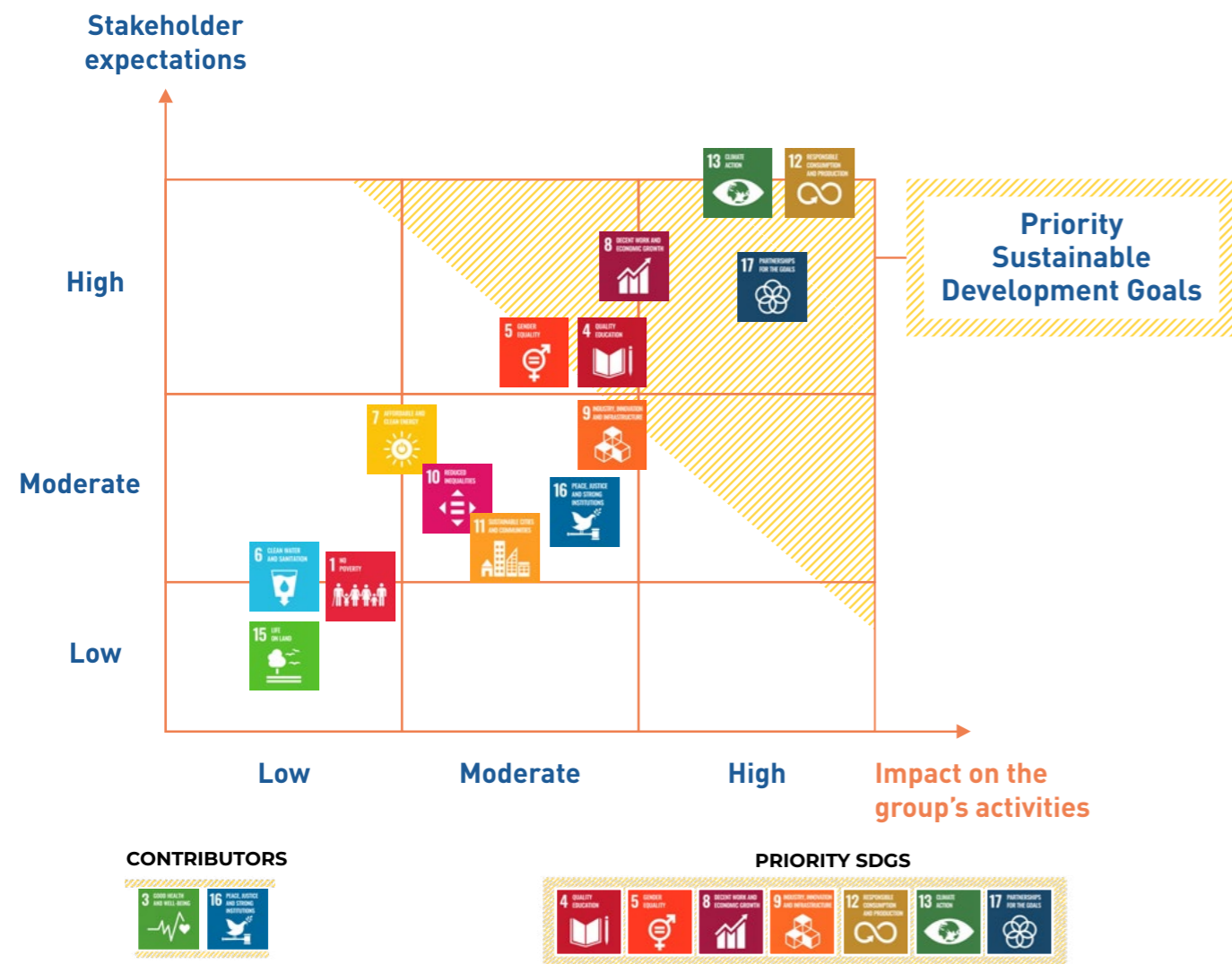
A YOG consists of multiple steps as this exercise should make for a "bottom-up" approach intended to involve operational staff, while ensuring that the output data of the exercise is consistent with the Group's strategic ambitions. "This tool allows employees to express their needs, their desires, market trends, the projects we want to undertake, while also giving us a 360 vision of the company's strategic projects and gradually aligning with the EXCOM's requirements under the 2025 plan", says Rémi Heidelberger, Product Marketing Manager.

This exercise was conducted in all the plants as well as in many departments and subsidiaries and, most impressively, was conducted up to executive committee level, thus strengthening the dynamic of change at work within the Group for the past few years.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### IDENTIFICATION OF THE MAIN NON-FINANCIAL CHALLENGES, RISKS AND OPPORTUNITIES OF THE HAULOTTE GROUP



To meet its obligations, Haulotte completed a map of its non-financial risks for the first time in 2018. Supplementing the macro-mapping of risks already carried out by the Group, this analysis helped identify the major non-financial risks to which it is exposed.

This risk analysis was updated in 2021, as part of the work carried out on the implementation of an integrated Quality, Safety and Environment management system and an Operational Excellence program within the group.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Furthermore, in 2022, a materiality analysis was carried out with employees from various departments and entities of the group. Its purpose was to define priority Sustainable Development Goals and challenges for Haulotte.






Haulotte thereby confirmed the existence of 12 priority non-financial challenges, corresponding with 9 Sustainable Development Goals (SDG). 7 of these 9 SDGs are considered a priority and will determine the roadmap of the group's sustainable development approach.

They were all validated by the EXCOM, and the policies, key performance indicators and actions taken for these challenges are presented throughout this document.







# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

SDG	CSR challenges	Risks and opportunities	Reference to policies and areas of commitment
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<ul style="list-style-type: none"> <li>Fight against climate change</li> <li>Environmental impact of our activities</li> </ul>	<ul style="list-style-type: none"> <li>Deterioration in stakeholder relations by failing to take their needs and expectations into account</li> <li>Breach of regulations (human rights, intellectual property, GDPR, Sapin II Law, preservation of resources, etc.)</li> <li>Implementation of an operational excellence program facilitating better cooperation and the sharing of good practices</li> <li>Insufficient eco-design, recyclability, and end-of-life management of our machines</li> <li>Direct and indirect environmental impacts (airborne emissions, water discharge, waste production, energy consumption and greenhouse gas emissions, etc.) of our activities.</li> </ul>	P. 31 & P. 33
 <p>13 CLIMATE ACTION</p>	<ul style="list-style-type: none"> <li>Fight against climate change</li> <li>Environmental impact of our activities</li> </ul>	<ul style="list-style-type: none"> <li>Deterioration in stakeholder relations by failing to take their needs and expectations into account</li> <li>Breach of regulations (human rights, intellectual property, GDPR, Sapin II Law, preservation of resources, etc.)</li> <li>Implementation of an operational excellence program facilitating better cooperation and the sharing of good practices</li> <li>Insufficient eco-design, recyclability, and end-of-life management of our machines</li> <li>Direct and indirect environmental impacts (airborne emissions, water discharge, waste production, energy consumption and greenhouse gas emissions, etc.) of our activities.</li> </ul>	P. 31 & P. 33
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<ul style="list-style-type: none"> <li>Talent attraction and retention</li> <li>Occupational Health and safety</li> <li>Social Dialog</li> </ul>	<ul style="list-style-type: none"> <li>Accidents and occupational diseases, specifically linked to our industrial activity</li> <li>Improper management of human resources generating a lack of commitment, departures or staff shortage</li> <li>Implementation of an operational excellence program facilitating better cooperation and the sharing of good practices</li> <li>Breach of regulations (human rights, intellectual property, GDPR, Sapin II Law, preservation of resources, etc.)</li> </ul>	P. 16, P. 37 & P. 42
 <p>17 PARTNERSHIPS FOR THE GOALS</p>	<ul style="list-style-type: none"> <li>Stakeholder relations</li> <li>Responsibility when conducting business</li> </ul>	<ul style="list-style-type: none"> <li>Sharp fluctuation in the price and availability of raw materials</li> <li>Deterioration in stakeholder relations by failing to take their needs and expectations into account</li> <li>Risk of corruption and unethical practices, which may affect the group's image and reputation</li> <li>Implementation of an operational excellence program facilitating better cooperation and the sharing of good practices</li> <li>Failure to take into account or respond in a timely manner to customers' comments (complaints, customer satisfaction survey), including lack of communication (deadlines, delivery, interventions)</li> </ul>	P. 29 & P. 39
 <p>4 QUALITY EDUCATION</p>	<ul style="list-style-type: none"> <li>Talent attraction and retention</li> <li>Skills management</li> <li>Diversity and disability</li> </ul>	<ul style="list-style-type: none"> <li>Accidents and occupational diseases, specifically linked to our industrial activity</li> <li>Improper management of human resources generating a lack of commitment, departures or staff shortage</li> <li>Implementation of an operational excellence program facilitating better cooperation and the sharing of good practices</li> </ul>	P. 16, P. 19 & P. 45

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

SDG	CSR challenges	Risks and opportunities	Reference to policies and areas of commitment
 <p>5 GENDER EQUALITY</p>	<ul style="list-style-type: none"> <li>Diversity and disability</li> <li>Respect for human rights</li> </ul>	<ul style="list-style-type: none"> <li>Improper management of human resources generating a lack of commitment, departures or staff shortage</li> <li>Breach of regulations (human rights, intellectual property, GDPR, Sapin II Law, preservation of resources, etc.)</li> </ul>	P. 45 & P. 36
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<ul style="list-style-type: none"> <li>IT systems and data protection</li> <li>R&amp;D and intellectual property policy</li> </ul>	<ul style="list-style-type: none"> <li>Inaccessibility of working tools / cyber-crime / Loss of information and data</li> <li>Breach of regulations (human rights, intellectual property, GDPR, Sapin II Law, preservation of resources, etc.)</li> </ul>	P. 24 & P. 27
 <p>3 GOOD HEALTH AND WELL-BEING</p>	<ul style="list-style-type: none"> <li>Occupational Health and safety</li> </ul>	<ul style="list-style-type: none"> <li>Accidents and occupational diseases, specifically linked to our industrial activity</li> </ul>	P. 42
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<ul style="list-style-type: none"> <li>R&amp;D and intellectual property policy</li> <li>Respect for human rights</li> </ul>	<ul style="list-style-type: none"> <li>Breach of regulations (human rights, intellectual property, GDPR, Sapin II Law, preservation of resources, etc.)</li> <li>Deterioration in stakeholder relations by failing to take their needs and expectations into account</li> </ul>	P. 27 & P. 36

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## Talent attraction, retention and skills development

**CHALLENGES:**  
Taking care of employees  
Building an environment where employees can thrive

### CONTRIBUTION TO SDGs



Haulotte's mission, as defined in its corporate project, is to "take care of people".

"Taking care of people" is structured around three closely connected topics:

- Taking care of employees, by providing them with an environment where they can thrive
- Taking care of our partners
- Taking care of the Society

Our values, the cornerstone of our corporate project, are entirely consistent with our mission. All employees form an integral part of this Mission, which is promoted and developed by a dynamic HR/Empowerment policy.

Our 2025 ambition dedicated a pillar and a strategic focus to the Mission:

- Let's dare through Empowering Management
- The strategic focus: Becoming a learning company

**Challenges:**

Haulotte, like many organizations, has had to deal with changes in the labor market, due in particular to upheavals in the digital industry, the arrival of new generations, and tight conditions on market.

As a result, talent attraction, retention and development are key for our employees.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

- The war for talent is escalating and is now affecting increasingly diversified business sectors. With this in mind, and faced with applicants with changing expectations and motivations, Haulotte is more keen than ever to enhance its appeal.
- Developing a working environment conducive to the engagement of every employee is essential to talent retention. There are multiple conditions for this engagement, which must all be addressed so that everyone can find the drivers of their engagement.
- Creating an environment conducive to continuous learning, developing skills, sharing, discovering, taking initiatives... means maximizing the opportunities to develop everyone's talents and desired advancement.

Employees are more than ever searching for meaning, flexibility, social and environmental commitment, a style of management that would help them grow and become empowered, a good work/life balance, values, transparency and authenticity.

Since 2017, the objective of the **Let's dare** program has been to create working conditions conducive to employee engagement by developing all the components of engagement, thus promoting, among other things, skills retention, attraction and development. It focuses in particular on 5 primary themes:

- I. The group's cultural transformation:
  - a Employee involvement culture
  - b Empowerment culture via the leadership model underpinned by our values
- II. Skills development by the Learning Company
- III. Continuous improvement approach via a survey and related action plans (maturity grid)
- IV. HR policy supporting each employee throughout their Haulotte career (induction program, annual reviews and professional interviews, talent review, development initiatives, mobility, etc.)

## KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	2023 objective	Scope
Permanent contract turnover	%	9.7	10.18	20.2	Not determined	Group
Internal mobility (Geographical, Hierarchical, Business line)	Number of employees	Not measured within the same scope	142	117	Not determined	Group
Proportion of employees who attended at least one training course (trained within the year: average number for the year)	%	61	74	90	100	Group
Number of training hours	Hours	21,943	26,187	38,920	>2022	Group
Average number of training hours	Hours	14	16	23	Not determined	Group

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### ACTIONS AND RESULTS

#### I. The group's cultural transformation

a. With the firm belief that every employee contributes to the overall performance and that collective intelligence is the most powerful, numerous involvement and "Bottom up" initiatives are developed within the company.

#### 1) Cascading the 2025 ambition

This was illustrated in 2022, in particular by the launch of the cascading presentation of the 2025 ambition to all group employees.

This dedicated presentation was overseen by coordinating managers and included a presentation video, learning and appropriation efforts based on short scenes, while sharing sources of motivation, fears and doubts reported by the employees. All this feedback was compiled to provide responses to the main doubts and questions.

#### 2) Friday talks

"Knowledge is the only thing that grows when you share it" - Sacha Boudjema

Haulotte believes that growing and upskilling is not solely achieved through traditional training.

In 2021, we implemented Friday Talks, i.e. optional conferences organized by the employees for the employees to better share knowledge, in an entertaining and participatory manner. These 1-hour events are organized at the head office on the last Friday of every month.

They broached a variety of topics in 2022:

- "Who move my cheese" - Our Yello transformation program,
- Creativity with the e-Lab,
- Innovation
- "We have a plan" - CSR in conjunction with our customer Kiloutou
- One of our values: confidence
- Cybersecurity
- What is a subsidiary?

Friday Talks are filmed, wherever possible (with the exception of experimental topics), to share the event with the other French sites in Le Creusot, Reims and Haulotte France. Replays are available on the Haulotte Academy e-learning platform.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

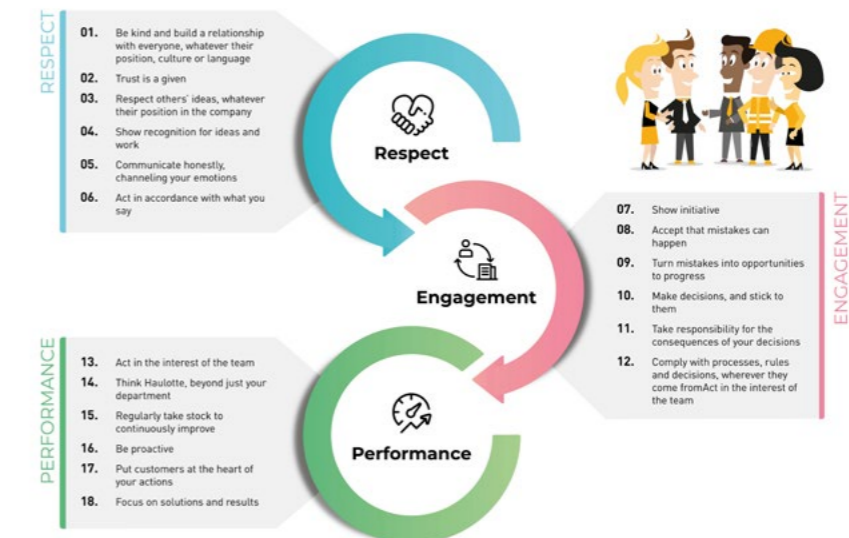
Indicator	Unit	2021	2022	Scope
Number of Friday Talks	Number	8	7	Loire sites
Number of employees who attended at least one Friday Talk	Number	148	162	
Number of Friday Talk hours	Hours	356	320	



#### 3) Overhaul of our charter of values

As part of the implementation of an empowering management model, more than 70 employees were surveyed in workshops coordinated by consultants to define and propose the model best suited to our culture. The employees involved also worked on the redesign of our charter of values.

### OUR VALUES



Let's dare!

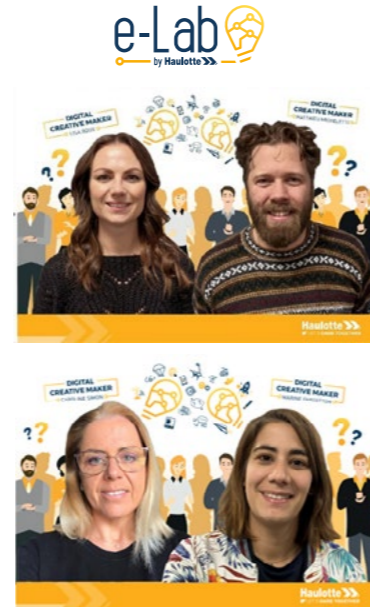


# NON-FINANCIAL PERFORMANCE STATEMENT 2022 REPORT

## 4) e-Lab

Created in 2021, the purpose of the E-lab is to develop a digital culture and collect employees' ideas in order to select the most promising ones, get their creators to pitch them to a jury and then, if selected, create a model, present it and promote it with a view to its implementation.

One of the ideas implemented for employees was a carpooling application.



## 5) YELLO approach



This approach consists of involving employees in close proximity to their job in order to identify improvements in terms of effectiveness, quality but also their working conditions.

## 6) Intrapreneurship

An idea put forward during a working group led Haulotte to launch an intrapreneurial approach to this subject. A team was appointed to deal with the subject on a part-time basis to start with, and then 2 employees were dedicated full-time to the rest of the project. A conclusive approach that will be the subject in 2023 of a more structured organization, based on this experience.

b. Empowerment culture via the leadership model underpinned by our values

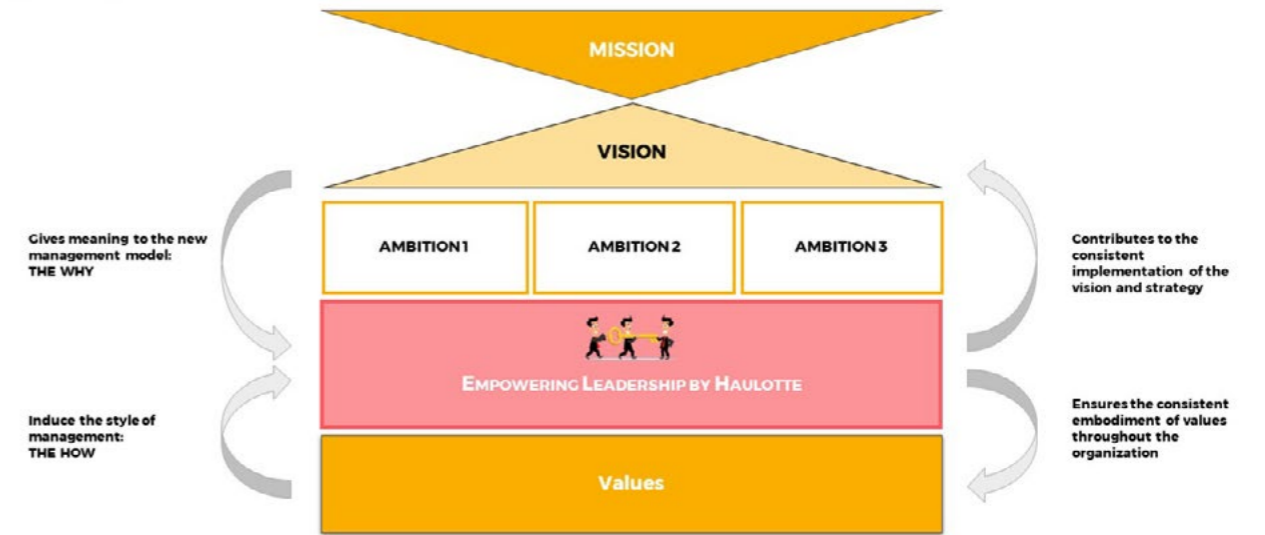
Since the launch of our Vision in 2016, Haulotte has undertaken numerous changes in order to improve the Organization's performance, the satisfaction of its customers, the teams' well-being and commitment. We have continued to make progress in an environment undergoing profound, ongoing changes. To pursue its sustainable growth, Haulotte must still overcome many challenges so as to be even more innovative and quicker when making and implementing decisions.

This model hinges on our defined Values in terms of soft skills, know-how and tools.

# NON-FINANCIAL PERFORMANCE STATEMENT 2022 REPORT

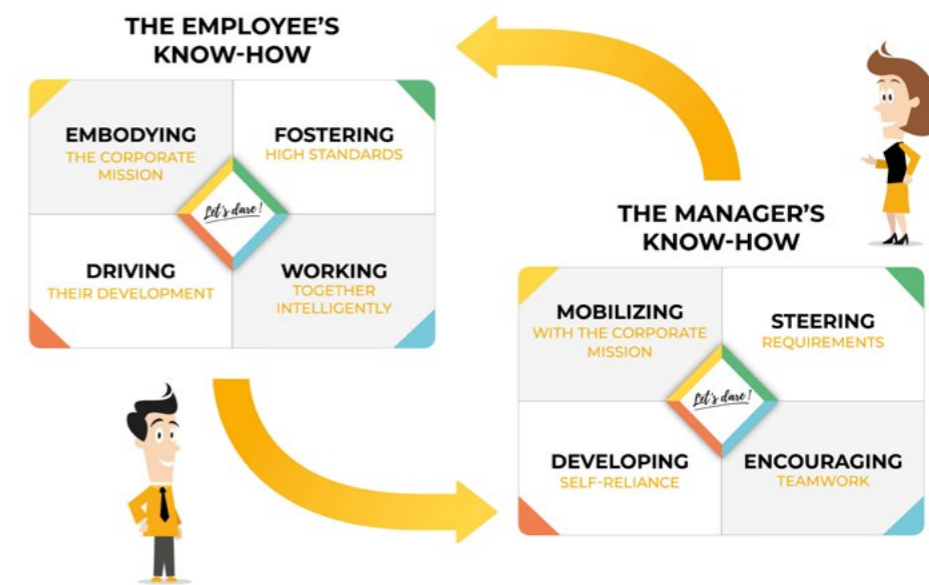


## THE LEADERSHIP MODEL AT THE CORE OF THE CORPORATE PLAN



This model was created as a result of a collaborative process involving nearly 70 people, as part of 7 workshops organized in May 2022 and bringing together directors, managers, employees, from various sites, various business lines, in Europe, Asia and America. This project was presented to the EXCOM by the teams during a two-day seminar dedicated to this topic.

This project, finalized by the EXCOM, aims at clarifying the notion of empowering leadership by outlining the behavior and know-how expected of everyone, with a view to developing effective and motivating relations that contribute to Haulotte's performance and help everyone thrive.



Let's dare!

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

The manager's role is to pass on, communicate and mobilize around the corporate project and Vision, define the objectives, develop the teams' autonomy and facilitate cooperation. As this is a division of responsibilities, the employees (and the manager, who is also an employee) must embody the corporate project, enforce standards, be actively involved in their development and effectively cooperate. Hence, how they achieve the objectives set is up to each employee, and each team.

"When teams share the same vision and objectives, and feel the confidence of their manager, they know where to go; they feel free to innovate and produce solutions more quickly".

This will be a gradual deployment as this model requires in-depth changes in our attitudes. In 2022, it was deployed among all French managers who all followed the same process:

- The first step allowed every manager to self-assess and be assessed by their manager and employees (and their peers for some functions), based on this leadership model. The manager's objective is to identify one or two areas for improvement for the year before their next assessment.
- The second step involved managers attending 2-day seminars to take ownership of this model. 144 managers and corporate functions were trained in 2022.

### II. Skills development by the Learning Company

In this era of skills obsolescence, training employees is not only a performance factor for Haulotte, it is also a key aspect that contributes to retaining our employees.

In 2022, Haulotte embarked on a learning company process. The idea is to create and facilitate an innovative cultural environment conducive to learning. To improve our performance, we need to learn how to solve problems as a group, how to test pilots, learn by experience, learn from other stakeholders, customers, partners, etc. and how to transfer knowledge to ensure equal understanding.

We use training platforms to give our employees free access to content, in an independent or guided mode.



# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

The Haulotte Academy platform features training courses created by Haulotte to develop business skills specific to the company. Training digitization picked up pace in 2022; the platform now features new courses dedicated to developing the skills of our sales forces, with modules on the knowledge of our products and solutions. All employees of the Group can now access training courses, allowing them to acquire knowledge such as IT tools, safety, CSR and even employee induction programs...

In 2022, we also deployed LinkedIn Learning, to expand our training offer and help all employees (except for China where it is not accessible) develop their skills in a broad range of themes and in their own language.

Discover the testimony of an employee: TIRON, Alexandru, Technical project manager



*"On a professional level, as technical project manager, I am constantly looking for ways to improve my skills in terms of leadership, critical thinking, communication, financial education, management, and the list goes on.*

*This improvement is felt even in my everyday life, as I am more attentive, I gain a better understanding of myself and those around me, and I get better results.*

*It is difficult to find time in the hectic, busy lives we lead, but believe me it all counts, even 5 minutes listening in your car or in a café!*

*If I may, I would recommend focusing on short videos and continuing to learn regularly. At the end of the day, you are the master of your own choices! Continue to learn".*

Today, every employee decides on the content they wish to follow on LinkedIn Learning; however, Haulotte proposes an event on a cross-functional topic every month: feedback, communication, creativity, energy management, etc.

Although the digitization of our training courses is growing, Haulotte relies heavily on its network of internal instructors to deploy the transfer of knowledge across all our sites. Recognizing the instructor's value added in raising the teams' skills, Haulotte relies on human, social relations and sharing as an educational tool to be prioritized. It is through practice that our learners question themselves, experiment, get it wrong sometimes, but retain the key messages of our training courses.

Our Learning Company program also serves business lines and supports the group's strategic projects. In 2022, to support the group's Operational Excellence project, Yello Program, 6 employees completed a 3-day training course and one hundred hours of support on the DMAIC methodology throughout 2022. To achieve the Green Belt certification, each of these 6 employees undertook a specific project in the field, delivering significant gains for the company, which allowed them to apply the methodology learned during training.

In 2022: **38,920 training hours** in the Group, **1,505 employees trained**, i.e. approximately **25 training hours per employee**.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### III. Continuous improvement approach via a survey and related action plans

#### a. Engagement Survey section

The transformation approach is measured every 3 years with an engagement survey conducted in 10 languages among all employees. It encompasses 12 themes that cover more than 50 questions on all engagement issues.

The results are used to identify our strengths, areas of improvement, progress, and define new priorities. After February 2017 and February 2020, the new survey will be held in March 2023.

RESULTS OF THE ENGAGEMENT SURVEY				
Indicator	2017	2020	2023 objective	Scope
Level of employee engagement	☹️ 57%	😊 64%	Improved	Group
"I am proud to work for Haulotte"	😊 71%	😊 76%	😊 80%	Group
"I would recommend Haulotte as an employer"	☹️ 49%	😊 65%	😊 70%	Group
"Haulotte gives me the opportunity of a stimulating and interesting job"	😊 67%	😊 76%	😊 80%	Group

#### b. Training maturity grid

To improve our practices in terms of the training and development of our employees, the HR team relied on the Yello program through the creation of a maturity grid.

The creation of this grid, and use thereof for assessment purposes, helps identify the actions to be implemented in order to upgrade our practices. For example, one of the work streams was to look at how to make entities autonomous in the deployment of regulatory training courses.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### IV. HR policy supporting each employee in their Haulotte career

#### a. Attract talent via cooptation

Who better to recommend Haulotte than our employees?

In 2022, Haulotte launched a cooptation policy on the French scope. Cooptation is a recruitment method consisting of encouraging Haulotte employees to recommend applicants for posts open to recruitment. There are many advantages to this practice.

Firstly, cooptation helps recruit applicants who have come recommended by trustworthy employees. The company's current employees are aware of the job requirements and expected skills, which is why they can recommend applicants perfectly suited to the company's needs.

In 2022, we recruited one employee via cooptation.



#### b. Integration

To benefit from deeper immersion in the company's culture, we created an optional 40min program on our Haulotte Academy e-learning platform, enabling newly recruited employees to find out about our history, our organization, our products and services, our sites, our transformation, etc. 88% of participants find this program useful (even very useful) and interesting (even very interesting).

The induction phase, referred to as onboarding, is particularly important for the retention of employees. On the day, Haulotte looks after the new employee by making sure they have an operational workstation, active access codes, a functional badge, personal protective equipment, etc. For more congeniality, a welcome breakfast may be organized, and a welcome kit (mug, notebook, induction booklet, etc.) is handed out. A tour of the premises facilitates the employee's movements while also helping them get a better idea of the overall atmosphere.

Within days of their arrival, an onboarding program suited to their profile gives them the keys to better understanding the internal processes and tools as well as the vision and culture of our organization.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## c. The professional interview: key managerial action when developing employees

Every employee benefits from an annual appraisal interview with their manager. This is an excellent opportunity for the employee and the manager to discuss the employee's professional project. During this interview, the employee expresses their desire for functional, hierarchical and geographical mobility within the group. These mobility desires are analyzed by the Human Resources teams and result in a proactive approach among these employees when a position that suits their wishes becomes available.

This interview is also the opportunity to define the skills development plan necessary for holding their job, but also with a view to future advancement. Various types of development action can be envisaged: training, coaching, managerial support, entrusting an employee with an assignment/project, etc.

This interview contributes to Talent retention by allowing employees to express their career development wishes and assisting them with their projects.

## d. Talent Review

The Talent Review is organized following the annual review and professional interview period. The Talent Review is a gathering between the line manager, the manager's superior and the HR team.

The objective of the Talent Review is to discuss the employee's strengths and areas for improvement, identify their advancement potential, the risk of departure, while defining their skills development plan and tangible actions to be implemented.

The actions are monitored and implemented by the manager and the HR department. They help the employee grow and, when they wish to, advance within the organization.

## e. Professional development at Haulotte

Haulotte promotes internal mobility. Vacancies within the group are advertised internally so that interested parties can apply.

In 2022, 117 employees advanced within the group, hierarchical, functional and geographical mobility combined.

To retain our Talent, it is essential to give perspective and be aware of the possibilities of developing and growing at Haulotte

To support employees with strong expertise in technical fields, Haulotte created an expertise channel within the Research and Development business lines. This channel makes it possible to recognize and promote our employees and their expertise. In 2022, 2 experts were appointed in the Systems Testing and Software domains.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## Protection of IT systems and personal data (customers and employees)

### CHALLENGES:

As IT tools form an integral part of Haulotte's operation, IT security has become A REAL ISSUE within the Group. In previous years, and still today, computer-related threats and attempted fraud have proliferated. IT security and the protection of our data are two essential approaches to reducing the risk of financial loss and/or damage in terms of image and reputation.

### POLICY:

The IT Division must be a business partner that brings value through innovative, digital, sustainable and secure solutions, by contributing to the implementation of the strategic plan, drawing from the performance of completed projects, an agile organization and appropriate communication, in a context of IS security and data integrity.

## CONTRIBUTION TO SDGs



## KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	2023 objective	Scope
RUN performance (backlog volume)	Number of tickets	410	299	340	300	Group
Ticket satisfaction Daily survey	%	92	94	97	>95	Group
Overall satisfaction: Annual survey	%	93	93	90	>90	Group

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### ACTIONS AND RESULTS

#### I. Raising employee awareness of IT security

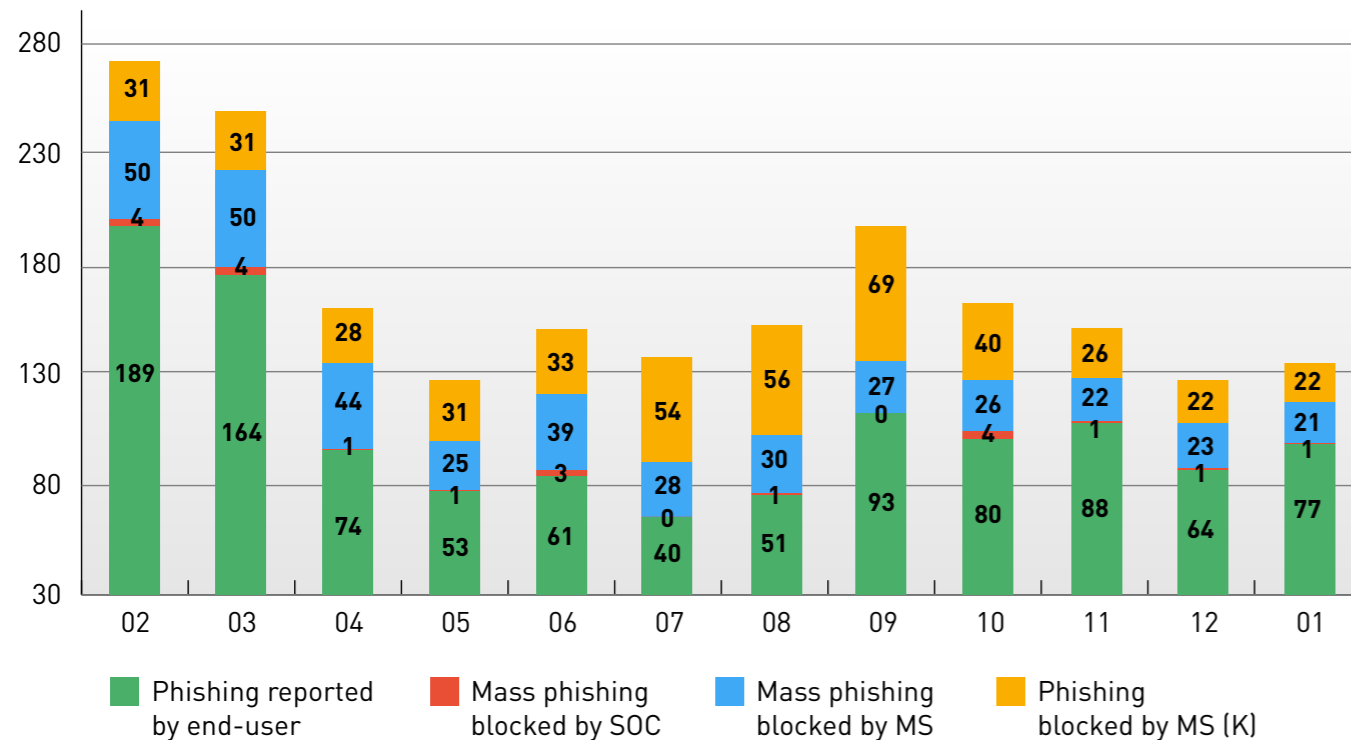
The IT charter aims at raising users' awareness of the effective use of IT tools. It is signed by employees in France upon induction, and is available on our Intranet, with a view to making it binding and enforceable.

Users are also trained in security and good IT practices as soon as they are given their PCs. In 2022, "IT Ignition" was put in place: as part of their integration, each new Haulotte arrival (in the France region) is invited to attend an information meeting in order to raise their awareness of Information Systems and their IT interactions in the course of their life at Haulotte. To validate their acquired knowledge of the IT ecosystem, during these two awareness sessions, users are asked to complete a quiz.

#### II. Information System security: an overarching issue

Over the past few years, the rise in and increasing sophistication of cyber attacks against businesses have caused more and more downtime, and therefore loss of income.

This threat can be felt on a daily basis: the diagram below lists the number of phishing attacks foiled:



# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

The IT Division is more than ever committed to protecting the company from potential cyber attacks; this year:

- A CISO (Chief Information Security Officer) was appointed to take charge of these security issues.
- An SOC (Security Operation Center) was set up to ensure 24/7 rotating IS monitoring, between the Chinese, European and US IT teams.
- Multi-factor authentication was implemented across all user email services within the group, to prevent identity theft
- Phishing test campaigns are organized every quarter among 100% of users, to test their response to phishing attacks
- Users who fail the phishing test undergo an individual awareness session on risk and consequences
- The group's audit committee defined "cyber attack" as the group's 2nd highest risk
- A real-life cyber-attack test is conducted once a year, without notice, to test our organization's response capacity,

#### III. Compliance with personal data protection regulations

Since the entry into force of the GDPR in May 2018, the Haulotte Group has conducted a compliance audit in conjunction with IBM. This audit was used to map out the risks associated with the management and protection of personal data held by Haulotte, and establish an action plan to ensure sustained compliance with the regulation.

To date, the Haulotte group does not trade in personal data entrusted to them. Haulotte secures the consent of the person entrusting their personal data, makes sure said data is used solely for the purposes described and is effectively retained. Haulotte may return or destroy the holder's personal data, on their express request. This compliance also requires informing and training, as carried out in 2020, the departments in charge of processing personal data and, subsequently, helping said departments update the record of processing operations.

#### IV. Number of security flaw incidents reported to CNIL

Although the business community was strongly affected by targeted attacks, no incident relating to security or damage to the integrity of the Haulotte Group's information systems was reported to CNIL.

#### V. Employee satisfaction

As the satisfaction of IT system users is a good quality of service indicator, a daily satisfaction survey is conducted on closed tickets. This helps monitor user satisfaction in "real time". In addition, at the end of 2022, a global satisfaction survey was sent to users.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

In 2020, the same survey revealed that 93% of users are satisfied to very satisfied.

	2019	2020	2021	2022
Annual survey	89%	93%	93%	90%
Daily survey	83%	92%	94%	97%

Scope: group

## VI. Development prospects for the IT part

In 2021, the IT&Solutions Division presented its new strategic plan for the next 5 years. This strategic plan is in keeping with the group's operational strategic plan. This master plan is broken down into 5 parts:

- **IT&S Basics:** maintaining a high level of performance, both in terms of projects and our daily support activity. This was supplemented by the deployment of the Responsible IT approach.
- **User centricity:** supporting and accompanying the transition towards a digital business by human resources, tools and through training. A number of initiatives have already been launched in France and are being developed for all regions:
  - **IT Ignition**, an information meeting intended for new arrivals,
  - **Digi'tips**, short 20-minute training sessions in a specific tool
  - And **Citizen Dev'** more recently, a certification program designed to assist employees in using the PowerPlatform tools: PowerBi, PowerApps and PowerAutomate. The idea is to allow users to get hands-on with the applications they would like to develop themselves. These are usually simple applications with little or no interface, and which are not too complex. This program is divided into 4 levels for each tool. The first level of this certification started in France in December.
- **Business Value:** providing a solid, reliable information system, upgrading our ERP. We also aim at implementing a solid CRM solution and developing global solutions.
- **Data Management:** Business Intelligence has become a concern for businesses. The ambition is to acquire modern, suitable tools to cope with these new DATA analysis challenges.
- **IT Security:** every day, businesses get hacked, which delays or disrupts their activities for weeks or even months. With this foundation, we want to guarantee business continuity by implementing an ambitious cyber attack protection and response plan.

The implementation of this plan strategic plan is being monitored: as of the end of 2022, the level of deployment of the strategic plan was 66%.

## VII. Responsible IT

A review of Green IT and Responsible IT was launched in early 2022. The management is keen to ensure a transition towards a more ethical, inclusive and environmentally responsible Information System. Several management team members were initially trained in Responsible IT, after which an action plan was prepared. In 2022, a number of activities were carried out:

- Calculation of the Information System's carbon footprint,
- Raising the awareness of IT employees,
- Participation in the sustainable development week (sharing information and challenges),
- Creation of "Green'tips" (short 20-minute sessions for sharing good practices), creation of an Advent calendar based on Responsible IT,
- Communication via our Webzine, etc.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## Strengthening of our R&D policy and the intellectual property rights protection and enforcement system

### CHALLENGES:

Strengthening of our R&D policy and the intellectual property rights protection and enforcement system

- Innovating to ensure growth, coming up with new machine ranges and/or service lines, thereby maintaining Haulotte's market leadership
- Placing innovation at the heart of Haulotte's strategy, as a key component of its competitiveness.

### CONTRIBUTION TO SDGs



### POLICY:

Intellectual property as a commercial conquest and communication instrument, and increasingly dynamic R&D policy  
 Haulotte believes intellectual property must become a commercial conquest and communication instrument. A suitable intellectual property policy can make a considerable contribution to securing and preserving market shares. Furthermore, the adequate protection of the Group's intellectual property rights and know-how creates legal certainty and can generate benefits in terms of profit as well as image. Our objective is to maintain an ever more dynamic R&D policy in order to cope with the new challenges the Group may face, but also to develop our products by factoring in third party rights in this area, while guaranteeing the protection of our own intellectual property rights.

## KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	2023 objective	Scope
Proportion of turnover devoted to R&D	%	3.74	3.2	2.9	Not determined	Group (R&D centralized within the Haulotte Group)
Intellectual property rights registered	Number	16 • 3 patents • 2 US provisional patents • 9 Soleau envelopes • 0 design • 2 trademarks	24 • 4 patents • 1 US provisional patent • 1 US design patent • 16 Soleau envelopes • 2 designs • 0 trademark	26 • 5 patents • 1 design registered • 20 Soleau envelopes • 0 trademark	Not determined	Group (R&D centralized within the Haulotte Group)

Note: only 1st applications are taken into account (non-provisional US applications and extensions abroad based on these 1st applications are not accounted for here)

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### ACTIONS AND RESULTS

#### I. Continued dynamism of the R&D policy

Technological developments are continuously monitored to be kept informed of new innovations available on the market.

Haulotte manages the intellectual property risk to implement means to control this risk with all the relevant departments. There is also an Intellectual property Committee used to discuss current topics and disseminate important information.

Furthermore, the Company extensively recognizes creators, beyond patentable inventions. It recognizes and respects inventors and creators of innovative ideas (employee invention policy).

Lastly, during the project creation process, an intellectual property notice is required to complete certain steps.

#### II. Respect for third party rights and protection of our rights

The main actions in this field are undertaken by the Industrial Property (IP) Manager.

The IP Manager regularly conducts a competitive intelligence and technological watch (freedom to operate, state of the art) to make sure third party rights are not infringed upon.

This also allows them to assess the availability of intellectual property rights and check that the third party respects our rights.

Moreover, the IP Manager strives to optimize our intellectual and industrial property policy by raising the Haulotte employees' awareness of the IP risk and involving them in the management of said risk. Thus, for example, the results of the periodic watch are disseminated within the teams via monthly watch bulletins.

Lastly, the IP Manager reinforces our intellectual property rights by protecting our innovations through patent applications.

As a result, when dealing and working with third parties, we can engage in dialog with complete peace of mind.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### Stakeholder relations

#### CHALLENGES:

Haulotte maintains regular and constructive dialog with its primary stakeholders. The mapping process helped establish the various communication channels with primary stakeholders, in particular customers and suppliers.

Customer satisfaction is of course a core component of the group's strategy. As Haulotte specializes in the design and assembly of lifting equipment, suppliers have a key role to play. This is why quality cooperation is needed to optimize the company's added value.

#### CONTRIBUTION TO SDGs

17 PARTNERSHIPS FOR THE GOALS



#### POLICY:

The Haulotte Group's strategy includes the importance of maintaining ethical and responsible relations with its stakeholders, in particular its customers and suppliers. Having made SDG 17 a priority SDG is an illustration of this policy

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	2023-2025 objective	Scope
<b>CUSTOMERS</b>						
Employees concerned by Quality certifications	Number	Not measured	Not measured	1,191	>1,200	Group

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	2023-2025 objective	Scope
<b>SUPPLIERS</b>						
<b>MACHINE PARTS</b>						
Proportion of purchases from suppliers who signed a partnership agreement with a warranty charter	%	51	51	53	55	Group
Including suppliers covered only by the signing of a partnership agreement	%	34	36	39	41	Group
Proportion of purchases from suppliers covered by the signing of a responsible purchasing charter	%	60	64	71	75	Group
<b>SPARE PARTS</b>						
Proportion of purchases from suppliers covered by the signing of a responsible purchasing charter	%	Not measured	62	64	70	Group
<b>GENERAL EXPENSES PURCHASES</b>						
Proportion of purchases from suppliers covered by the signing of a responsible purchasing charter	%	Not measured	Not measured	43	50	France
<b>CSR QUESTIONNAIRE</b>						
Percentage of purchase volume represented by suppliers who were rated based on CSR criteria	%	/	/	9.34	46	Group

### ACTIONS AND RESULTS

#### I. Customer relations

##### a. Customer satisfaction

A Quality approach has been in place within the group's production sites for years, with ISO 9001 certifications. This approach has now been extended to distribution subsidiaries, with Haulotte France and Haulotte Shanghai certified in 2022.

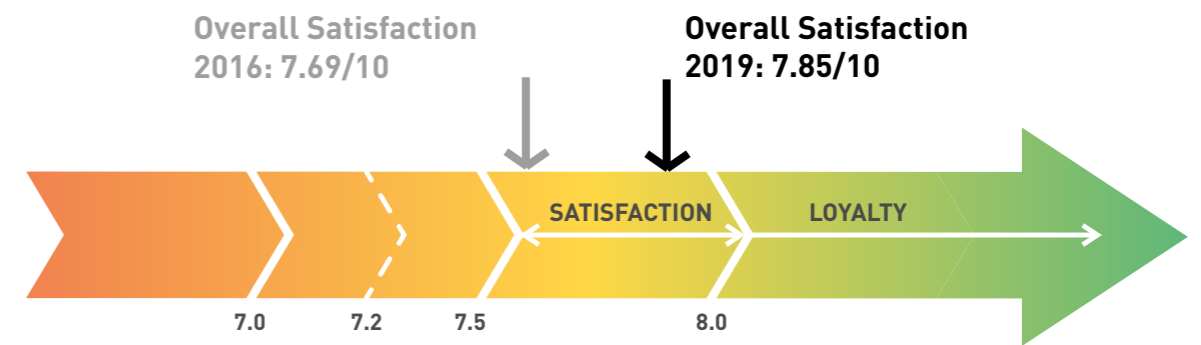
Customer satisfaction is measured regularly by all teams in direct contact with customers. Thus, sales representatives, mobile technicians and call center teams receive feedback, comments, improvement suggestions and complaints, and deal with them promptly. Satisfaction is therefore measured regularly in the group's entities.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Every 3 years, Haulotte conducts a large-scale Customer Satisfaction Survey, with the help of a specialist firm. The objective of this survey is to measure the satisfaction and loyalty of Haulotte's customers and compare the trend with the previous survey, while also identifying customer expectations and the points of satisfaction to be measured.

The last survey was conducted in 2019, and led to numerous improvement actions. The result of these actions will be measured during the next survey in 2023.



The customer satisfaction indicator we monitor on a monthly basis is the average intervention rate, or warranty rate. It is used to calculate the breakdown percentage of machines under warranty. The lower this indicator is, the more reliable our machines are over the first few years. Reliability is of great importance to us, guaranteeing our customers' satisfaction.

#### b. Customer events

Haulotte organizes many meetings with its customers, covering all subjects relating to its activity. With these events, the group showcases its expertise and positions itself as a provider of advice, solutions and skills.

Several events were organized in 2022, at our headquarters, in our plants or in our distribution subsidiaries.

The most salient event was the organization in September 2022 of a *Comme à la maison* (Welcome Home) event, when our head office welcomed more than 130 customers from all over the world.

The event was organized into several "experiential" workshops, allowing the Haulotte experts to present the new products and solutions and latest innovations, but also to share the group's vision for the future. The objective was clearly to demonstrate our ability to be at the vanguard on a constantly changing market and, more importantly, to be a genuine Business Partner for our customers.





# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT



Stéphane Hubert, CSO  
(Chief Strategy Officer)

*The OPEN UP "Welcome Home" event was, according to our customers, a memorable experience that they will remember fondly. That was the best feedback we could hope for!*

*Our guests were impressed with the expertise and availability of our teams, in particular the 2-day organization, the diversity of the workshops and interactivity. 96% were very satisfied, according to the survey conducted after the event.*

*And, in the face of this increasingly challenging world, our teams are without a doubt our greatest asset!*



Damien Gautier, Asia-Pacific Region director

*I think organizing OPEN-UP in the H3 teams' department created a different atmosphere for the event, as APME customers rarely have the opportunity to pay us a visit in France, least of all at our new headquarters. I really think that these events organized for customers are the best way to build relationships. Customers really enjoyed taking part in the event and interacting with Haulotte's teams, who came from various backgrounds (and not just with their usual contacts).*

*We have held several events of this type over the past 10 years and we continue to improve their organization. Our customers truly appreciated this experience that makes us so unique.*

### c. Customer recognition

All our everyday activities in favor of customer satisfaction are regularly recognized by customers or professional organizations. Below are the some of the outstanding awards for 2022:



January 2022

Haulotte Iberica was awarded the best after-sales service trophy by LOXAM HUNE



March 2022

The SIGMA 16 articulated platform rewarded at the 2022 Mât d'Or



May 2022

Haulotte rewarded at HIRE22 (Australia): Supplier of the year award, Product of the year award with SIGMA 16, Woman of influence for our employee Robyne Kerr



October 2022

Haulotte rewarded for its COMPACT scissors range by Spanish journal Movicarga

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### II. Supplier relations

#### a. Maintaining long-lasting relationships with our suppliers

For any new supplier, a panel admission procedure must be followed, and audits are conducted. The results of the supplier audit are shared with all suppliers so that corrective actions can be taken if required to enter the panel.

Haulotte is currently working on a multi-year agreement for all new projects.

With new suppliers, we have developed a partnership agreement to be signed prior to production launch. These agreements define all modes of operation, expression of requirements, payment terms, prices, warranty, quality standards, insurance (...), to commit to long-lasting relationships together. The improvement plans agreed upon are also featured in the agreement, with the same objective in mind, i.e. building sustainable relations.

Proportion of purchases from suppliers covered by the signing of a partnership agreement: 39% in 2022 vs. 36% in 2021. Haulotte focuses on all suppliers generating a significant part of the annual turnover as well as core and strategic suppliers.

For existing suppliers, Haulotte organizes management meetings to share our respective expectations, our development strategies and the progress of projects relating to new products. These exchange meetings, which involve the management of both companies, help build a long-term vision with our supplier partners.

#### b. Maintaining ethical and responsible relationships with our suppliers

##### Responsible purchasing charter:

262

Number of suppliers who signed a responsible purchasing charter (Suppliers with whom we worked in 2022)

The responsible purchasing charter was initially deployed for suppliers of series parts in 2019. Its objective is to create a long-lasting, balanced relationship, while respecting the respective rights and obligations of each party. HAULOTTE's objective is for 75% of the 2023 annual turnover to be covered by a signed charter.

In 2021, this approach was extended to the purchase of spare parts, and HAULOTTE's objective is for 70% of the 2023 annual turnover to be covered by a signed charter.

In 2022, HAULOTTE extended the approach to general expenses purchases, with a target of 50% of the annual turnover covered by the end of 2023.

At the same time, a confidentiality agreement is signed between Haulotte and all its suppliers to preserve the information of each party.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### b. Supplier evaluation

A supplier evaluation grid was prepared to rate their level of maturity with regard to CSR criteria during the panel admission process.

The themes addressed in this evaluation are linked to our sustainable development approach:

- Health and safety theme (certifications, risk analysis, etc.)
- Environmental theme (certifications, waste sorting, carbon assessment)
- Ethical theme (fight against corruption, fight against modern slavery)
- Business continuity and insurance theme

It was used in 2022 for a purchase volume representing 9.34% of annual purchases.

This supplier evaluation process encountered difficulties, marked by tensions in our supply chains (price of raw materials, increase in capacity, workload affecting team availability), hence our inability to deploy it as extensively as we would have hoped.

PERCENTAGE OF PURCHASE VOLUME REPRESENTED BY SUPPLIERS WHO WERE RATED BASED ON CSR CRITERIA BY TYPE OF SUPPLIER						
Indicator	Unit	2020	2021	2022	2023-2025 objective	Scope
Component suppliers	%	not measured	/	8	38	Group
Welded part suppliers	%	/	/	11	46	Group
Spare part suppliers	%	/	/	0.2	35.2	Group

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### Fight against climate change

#### CHALLENGES:

In the current context where climate change is at the center of discussions, this topic must be one of our primary concerns going forward. Thus, as a Group operating on various continents subject to climate constraints, Haulotte is exposed to this issue and takes it into consideration.

#### CONTRIBUTION TO SDGs



#### POLICY:

Haulotte needs to take climate change into account in its activities, when it comes to its products, production process, production sites and points of sale. Thus, the objective is to continue the electrification of the range of machines, ensure all sites are ISO 14001 certified, and develop offers relating to the circular economy, such as the second life of machines and spare parts

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	2025 objective	Scope
Employees concerned by environmental certifications	Number	<700	<1,100	1,191	>1,500	Group
Electric machines sold in relation to the total number of machines sold	%	73	73	70	80	Group
Turnover associated with the circular economy	€k	/	5,376	5,235	Not determined	Group

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### ACTIONS AND RESULTS

#### I. Electrification of the range of our machines

Cities around the world face the same challenge: combating air pollution, combating global warming and providing their residents with the best possible living conditions. Many cities and countries have adopted measures to limit, or even ban the use of highly polluting vehicles and equipment. Regulations on engines, such as STAGE in Europe and TIER in North America, are increasingly strict and require ever more sophisticated and costly technologies.

In April 2018, Haulotte announced its sustained commitment by phasing out all diesel or gasoline-powered machines to focus its production on electric-powered equipment, thereby becoming a pioneer in the access platform industry, as a Blue-oriented company.

As first evidence of its belief, Haulotte launched the PULSEO generation.



PULSEO is Haulotte's range of all-terrain electric mobile lifting platforms. Reduced energy costs, less air and noise pollution, while guaranteeing optimal performance: these are the potential benefits of the electric architecture of PULSEO machines. End users and operators benefit from a multitude of new opportunities: indoor and outdoor applications, all-terrain capabilities, operation suited to low-emissions and low-noise zones. HA20 LE and HA20 LE PRO are the first models of the PULSEO product line.

To complement this PULSEO range, two 15m and 18m all-terrain electric scissor lifts were released in 2022.

Due to a shortage of spare parts, in particular electric and electronic parts, the proportion of electric machine sales decreased slightly in 2022.

#### II. Partnership based on Hydrogen

As part of its "Blue Strategy", Haulotte announced its collaboration on hydrogen energy with Bouygues Energies & Services.

For one year, Bouygues Energies & Services will test, under real-life conditions, a Haulotte machine equipped with a fuel cell system on several of its work sites. The energy, digital and industrial transition company will also study the hydrogen supply ecosystem of work sites.



# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT



*Caroline Mazzoleni, Head of Smart Energy Division (Bouygues Energies & Services) and Patrice Metairie, Industrial Director (Haulotte Group)*

This partnership between the two groups aims at confirming the technical feasibility in usage situation of the hydrogen technology in the construction industry, to provide a low-carbon and zero emission solution to climate, environmental and public health issues.

Haulotte is therefore exploring completely carbon-free solutions for this future personnel lifting equipment. The project teams of Haulotte and Bouygues Energies & Services are looking forward to this cooperation, that heralds a key partnership between different players in the value chain: manufacturer, energy providers, customers, users, to deploy the first Hydrogen projects.

#### III. Management of environmental risks and ISO 14001 environmental certifications

When establishing our various entities, the climate context of the area selected is taken into account to anticipate any weather events likely to affect our activity.

For new locations, we take into account, among other things, the earthquake risks of the areas in question, and are assisted by our insurers for studies relating to the location of the premises selected.

Every entity certified by an ISO 14001 environmental management system analyzes its context and environmental impact in order to reduce it through action plans.

Two new entities joined the group's ISO 14001 certification scope in 2022: Haulotte France and Haulotte Shanghai.

**69%** of our employees are now working on ISO 14001 certified sites.

On these sites, in addition to guaranteeing the monitoring of and compliance with local environmental regulations, waste sorting and energy saving actions are regularly undertaken. Mechanisms intended to collect good practices and improvement ideas on environmental issues are also in place through our YELLO operational excellence approach.

#### IV. Development of offers associated with the circular economy

In response to new consumer patterns geared towards the circular economy, Haulotte provides its customers with a number of offers.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## a. Certified used machinery – RESTART BY HAULOTTE

Haulotte has introduced a refurbishment program dedicated to the brand's second-hand machines. The RESTART by Haulotte program is part of an approach that favors more sustainable development: Haulotte's used lifting platforms are bought back and then recovered in the RESTART CENTER, the first "manufacturer" reconditioning center for used lifting platforms in Europe.



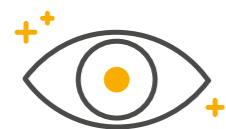
With a workspace covering 3,000 m<sup>2</sup>, it capitalizes on a high-performance industrial equipment and the technical expertise of the Haulotte teams to extend the service life of the machinery.

This program responds to economic and environmental expectations. RESTART by Haulotte provides a financially advantageous alternative and a more virtuous business model, as this program takes an active part in the circular economy. By buying back and repairing used machinery, Haulotte is rethinking the life cycle of its machines and extending their service life. Reconditioning is supported by more responsible resource management in order to reduce overall energy consumption.

## b. Machine refurbishment - 2nd LIFE

Our offers also feature an activity dedicated to the second life of machines, Second Life.

These refurbishment solutions also extend the life of our customers' machines. They can consist of a mere aesthetic renewal, the repair and replacement of major parts, or even the addition of new technology. In any event, during these operations, Haulotte takes into account all the latest user Safety standards, as well as the latest environmental standards.



REFRESH



REFURB



UPGRADE

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

Reduce the environmental impact of our activities

### CHALLENGES:

The consequences of climate change and environmental risks associated with greenhouse gas emissions can no longer be denied, particularly in light of the latest IPCC publications.

Haulotte has decided to take this risk into account and integrate it into its approach.

### POLICY:

For the past few years, the group has had a Quality, Safety and Environment policy. The environmental part includes the consideration of the most significant environmental aspects of its activity. This policy is communicated to all group employees via the Haulotte Academy, and is reiterated during the many events organized throughout the year. With this policy, Haulotte's ambition is to improve and control its manufacturing and transport policy with a view to reducing its carbon footprint and energy consumption, while recovering its industrial waste as much as possible.

### CONTRIBUTION TO SDGs



## KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	2025 objective	Scope
Waste recycling rate	%	66	74	72	Not determined	France and Romanian plant
Amount of waste per metric ton of machines produced	kg	63	62	110	Not determined	European production sites
Weight of CO <sub>2</sub> per metric ton of machines produced	Tons	not calculated within the same scope	not calculated within the same scope	2.9	Not determined	Europe

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### ACTIONS AND RESULTS

#### I. Carbon assessment

To identify the major emitters of CO2, in December 2022 Haulotte performed a carbon assessment across its entire value chain, with help from an external consulting firm. This assessment made it possible to analyze all sources of greenhouse gas emissions generated directly or indirectly by the group's activities, both upstream and downstream (scopes 1, 2 and 3 according to the GHG protocol).

Now the group will prepare a roadmap with a view to reducing its greenhouse gas emissions from the largest consumption items identified

#### II. Scope of the carbon assessment

The carbon assessment covers scopes 1, 2 and 3 of all European activities of the group, based on data collected in 2021.

Thus, our carbon assessment covers 62% of the group's workforce, in terms of Full Time Equivalent.

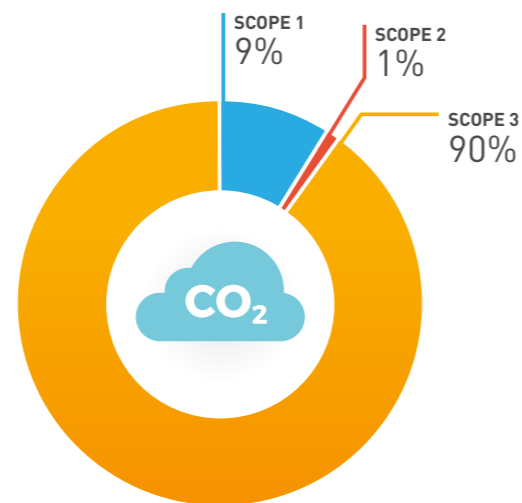
#### III. Assessment results

The results of this carbon assessment showed that the group emitted just over 100,000 tons of CO2 equivalent in 2021.

The emissions were classified and listed in accordance with the GHG protocol, before being reallocated to the 3 scopes. For 2021, downstream emissions from the use and end of life of products sold were disregarded.

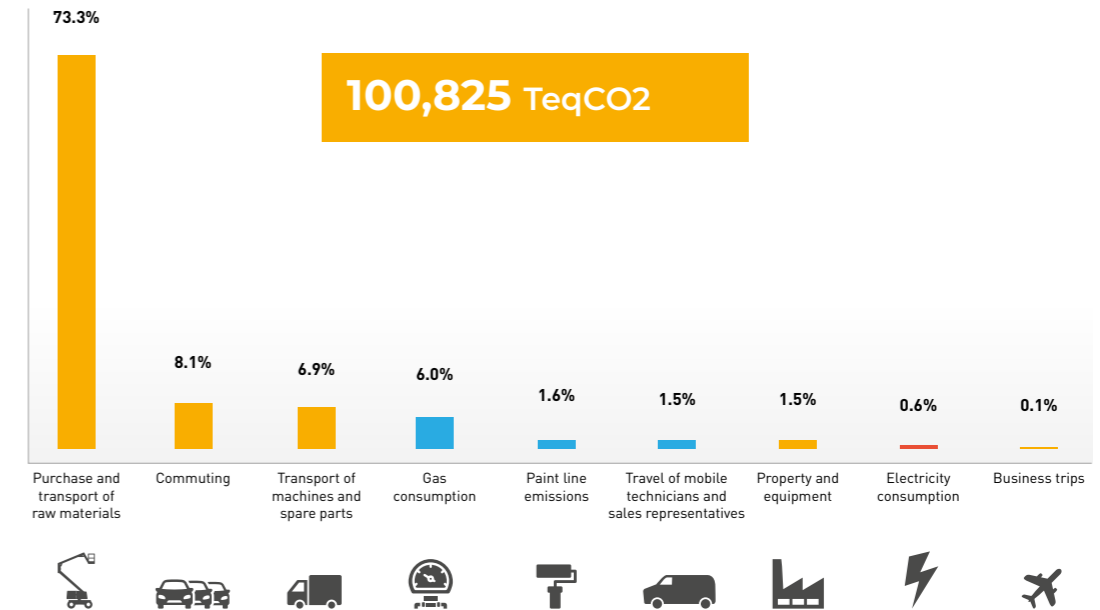
SCOPE ACCORDING TO THE GHG PROTOCOL	
	Teq CO2
SCOPE 1	9,349
SCOPE 2	658
SCOPE 3	90,818
<b>TOTAL</b>	<b>100,825</b>

*According to the GHG protocol:*  
 SCOPE 1 = direct emissions from sources owned or controlled by the reporting entity  
 SCOPE 2 = indirect emissions from the consumption of electricity, heat or steam needed to manufacture the product or for the operation of the reporting entity  
 SCOPE 3 = other indirect emissions associated with the supply chain and the use of products and services over their life cycle



# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT



To follow up on this first carbon assessment, Haulotte intends to define roadmaps for every significant item in this assessment. This assessment should also be extended to all entities of the group.

Action has already been undertaken in 2022 within the group to start reducing some of its emission sources.

#### IV. Reduce the carbon footprint of the use of our machines by our customers

##### a. Hydrotreated Vegetable Oil (HVO) for all our diesel machines

To improve our CSR policy and support that of our customers, HVO (Hydrotreated Vegetable Oil) is now authorized on our diesel machines. The transition from diesel to HVO gives us an opportunity to significantly reduce CO2, NOx and particulate emissions. Customers are now free to refuel their machine with diesel or HVO100.



# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Hydrotreated Vegetable Oil (HVO) is a renewable, environmentally friendly fuel. HVO is made of renewable raw materials from 100% sustainable sources, such as waste fractions and fat residues from the food industry, as well as from non-food vegetable oil fractions. This leads to a significant reduction in greenhouse gas emissions throughout the life cycle of the fuel compared with fossil diesel. The result is a renewable form of diesel with a similar chemical composition to that of fossil diesel.

Benefits of HVO:

- High-quality fuel which does not compromise on engine performance,
- Environmental benefits:
  - Reduction in CO2 emissions of up to 90% over the fuel life cycle compared with fossil diesel,
  - Reduction in particulate emissions of up to 33% during combustion. The particle filter is not subjected to such heavy use and remains clean for longer,
  - Reduction in NOx of up to 6% during combustion,
- The manufacturer's warranty for the engine is maintained.

### b. SHERPAL, our remote monitoring solution

SHERPAL is the remote monitoring solution providing our customers with the data they need to increase productivity, optimize operations and grow their business.



Among other things, this solution helps:

- Carry out remote diagnostics and optimize interventions, in order to optimize the movements of our customers' technical teams
- Monitor hazardous behavior by being informed of certain situations. This raises awareness of the risks incurred by users.
- Adopt good energy practices and extend the lifespan of batteries and engine components. The Energy Management module ensures compliance with maintenance instructions.

Other features are being developed so that our customers can obtain even more data on the use of our machines.

### V. Reduce the carbon footprint of our movements

In 2022, Haulotte initiated a mobility study for its French entities. This project, consistent with the group's sustainable development approach, aims at improving working conditions for all our employees, and developing the use of modal means of transport.

To date, a map of the employees' places of residence in relation to their working area has been created on all French sites.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Acting upon this study, a carpooling application was made available to all French employees of the group in November 2022. This application was created in conjunction with JEEKAN, and is used to facilitate car pooling. It can also collect data on our employees' daily commute.

A major communication campaign was organized for the launch.



### VI. Optimize and reduce our energy consumption

Figures are now consolidated at group level.

The table below represents the energy consumption of all group entities.

Energy consumption	2020	2021	2022
Gas in kWh	/	/	40,445,090
Electricity in kWh	/	/	15,079,614

2022 scope: group

In 2022, our actions focused on gas consumption, as this consumption is mainly located on our production sites. On these sites, gas is mainly used to run our paint lines.

In 2022, actions were undertaken on our Reims production site to reduce gas consumption. This is how optimizations were achieved on line equipment, in terms of opening time and baking and drying temperatures.

Consumption meters have been installed on the main sources of consumption, facilitating the monitoring of potential deviations on a weekly basis.

All these actions contributed to a **35% reduction in the site's gas consumption**. These practices are now due to be deployed across all our paint lines.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### VII. Optimize the recycling and recovery of our waste

#### a. Recyclability rate of our machines

In 2022, Haulotte began a study on the life cycle of its machines, and calculated a recyclability rate for those that are still on the market.

Recyclability is the theoretical recycling process, irrespective of the existence of recycling channel(s), and the associated recyclability index is calculated solely based on the type of material and treatment steps. This index is used to determine the maximum recycling capacity. This index takes into account all possible recovery steps in accordance with standard ISO 16714 for earth-moving machinery.



This is the recyclability rate of our machines. This is an average recyclability rate calculated based on 28 machines currently on the market.

This figure is now communicated to R&D teams, and will be used to facilitate our eco-design approach which is currently being deployed, in particular when developing new products and services.

#### b. Waste management in our entities

Haulotte strives to control the waste generated at all stages of its activity, on production sites as well as in distribution hubs and subsidiaries.

We distinguish between 2 types of waste:

- Non-Hazardous Industrial Waste (NHIW), whose composition is similar to that of household waste and which can be regarded as such. It is not inert or hazardous. It takes the form of offcuts, scraps or packaging, and essentially consists of glass, plastic, metals, rubber, textile, paper, wood, organic animal or plant matter.
- Hazardous Industrial Waste (HIW), which can adversely affect humans and the environment due to one or more of the hazardous properties listed in annex I to the decree of 18 April 2002. These properties require taking special precautions and are submitted to a tighter administrative control.

Haulotte has established a waste tracking and management mechanism, in keeping with the development of recycling and recovery.

Indicator	2020	2021	2022
Metric tons of Non-hazardous Industrial Waste (NHIW)	1,824	2,388	3,560
Metric tons of Hazardous Industrial Waste (HIW)	461	564	520

Scope: European production sites, Lorette H3 and Lorette Hub

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Thus, for production waste, we recover our industrial waste in proportion to the level of production so that it can be reused in some cases. For added reliability, the monitoring indicator uses the amount of waste used per machine according to its weight (kg of waste / kg of machine), as there can be a significant difference in weight from one machine model to another.

We also carry out sorting to recover/recycle certain types of non-hazardous waste. On our sites, waste management revolves around a few basic steps:

- Identification of waste with instructions presented during environmental training,
- Verification of the regulatory compliance of our waste service providers,
- Color chart: 1 type of waste = 1 container = 1 color: this method helps create reflexes while improving source separation,
- Waste storage (retention cabinet for liquid waste, respect for product compatibility, identification to facilitate disposal, use of a cardboard compactor, etc.),
- Waste traceability (hazardous waste tracking slip, waste records, declarations),
- Waste treatment, with technical and regulatory knowledge of processes, under the site's responsibility,
- Periodic monitoring during field visits,
- Waste disposal according to its composition: essentially material or energy recovery and recycling

#### c. Waste reduction actions

Haulotte also distributes spare parts. These original Haulotte spare parts are designed to work with the brand's lifting platforms seamlessly. Parts are tested to maximize user safety and optimize the service life and residual value of the machines.

While the carbon footprint of a spare part is not restricted to its storage and transport, these two aspects can be improved on to reduce the environmental impact of a part before it is delivered to a customer. With this in mind, the Supply Chain department for Haulotte spare parts worked on numerous process improvements. Its objective is to reduce upstream and downstream "pollution" factors as far as possible, without affecting shipment efficiency and packaging performance. 4 main actions were taken in 2022:

#### Recycled, recyclable and reusable packaging



All shipments under 30 kg to Europe will have this new packaging. The packaging is made from kraft cardboard in different shapes and sizes, produced using paper from FSC certified forests.

The main feature of this new packaging is that it has very few markings or printings, thus encouraging the recipient to reuse it for a future shipment or in any other way to give the box a second life. What little printing there is uses water-based ink. The security strips on the boxes are also made from paper so the entire packaging can be recycled.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### Reusing received packages

All of Haulotte's logistics platforms almost systematically reuse all packaging materials (cardboard, dunnage) in which they receive spare parts. The cardboard is reused for delivering to end customers after making sure it is appropriate for the delivery in question.

### Adapted and improved package protection



Whenever possible, the materials for dunnage, strapping and protection, which are usually plastic, have been replaced with paper and cardboard that are 100% recyclable. It is sometimes difficult to find paper and cardboard packaging that will properly protect more fragile parts. In such cases, packaging from bio-based plastics are preferred. Supply Chain staff work to improve all materials used for dunnage and packing so that, ultimately, the package and all protective materials are completely recyclable.

Another substantial improvement was to adapt the size of shipping boxes to the shape of spare parts. For example, for the shipment of guardrails, the size of the item required a very large cardboard box and the use of a full pallet, which meant high shipment costs. The Supply team worked on creating a box specific to the exact dimensions of the guardrails, thus reducing the box's volume and removing the need for a pallet. This change had a cascading effect: lower volume = fewer pallets = lower land or air transport weight = reduced carbon footprint.

An indicator is calculated based on this carbon assessment, which will serve as a key performance indicator in the years to come, in order to highlight the progress made in reducing our carbon footprint: the amount of CO2 emitted per metric ton of machines produced.

Until 2021, it was calculated based on a 100% French scope. It now covers the scope of the carbon assessment.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### Respect for human rights

#### CHALLENGES:

As multinational corporations are exposed to a variety of cultures and regulations as a result of their location, the important thing is to make sure Human rights are respected within the Group, irrespective of the activity (production, distribution, central services, etc.) and geographical situation of the entities in question.

#### CONTRIBUTION TO SDGs



#### POLICY:

It is therefore important for Haulotte to ensure consistent respect for Human rights throughout its value chain, within our internal as well as external environment

### ACTIONS AND RESULTS

Haulotte's mission is to "Taking care of people"

This applies to its own employees as well as those of its partners and, more generally, everyone across "Society".

With the "Let's dare" approach, disseminated via multiple communication channels (training sessions, participatory events, etc.), and its associated Charter of values, the Haulotte group has placed humans at the heart of its activities. As mentioned above, the Group's values have been determined by the employees themselves, during various workshops bringing together populations from all backgrounds, all countries and all departments, Respect being one of our core values. It is illustrated in particular by the following practices:

- Treat everyone kindly and with equal consideration, whatever their position, culture, language
- Put your trust in others from the get-go
- Respect everyone's ideas, whatever their position in the company

Besides the values applied by the Group to human resources within its organization, the Haulotte Group's intention was also to extend a shared vision of core and basic values to its business partners. This is why the Haulotte Group introduced a Responsible Purchasing Charter, inviting the company's suppliers to apply basic principles for healthy and ethical business relations. This Charter continued to be deployed throughout 2022.



# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

It features in particular a section on social commitments undertaken by Haulotte on topics such as the elimination of child labor, the fight against undeclared work or the fight against discrimination and harassment. The Haulotte Group believes it is of the utmost importance that the Group's commitments in this regard are adopted and observed by its partners in order to ensure this approach is as efficient and consistent as possible. We are confident that sharing these commitments will lead us to a better, sustainable partnership together.

Lastly, an anti-slavery charter was introduced within the Haulotte UK and Haulotte Australia companies (wholly-owned subsidiaries of Haulotte Group S.A). In accordance with local regulations, this charter describes the principles and good practices in combating modern slavery applied at group level.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## Social dialog

### CHALLENGES:

Social dialog is a factor of economic efficiency and social progress as it balances the interests of the various parties in the company, who act with a common purpose.

Haulotte encourages ongoing and constructive dialog between Employees, Managers, Staff representatives and the Management. As such, the role of Staff representatives elected by employees is recognized as major.

## CONTRIBUTION TO SDGs



### POLICY:

The positive social climate within the group is based on the implementation of constructive social dialog, illustrated by company agreements and Human Resources policies translated into local or harmonized practices, on topics such as Quality of life and working conditions and Social dialog.

*The provisions below relate to the French scope (Haulotte Group SA & Haulotte France), and the Romanian scope for the provisions identified.*

Drawing from a tradition of dialog, a number of Collective agreements were negotiated and signed within the company in 2022, illustrating the excellent level of discussions within the various bodies and their positive impact on the company's social climate and human environment.

## ACTIONS AND RESULTS

### I. Changes in the agreement on regular Telework

With the firm belief that telework is an effective lever making it easier to combine professional with personal life, reduce the constraints and risks associated with the trips, but also a way of enhancing the attractiveness of Haulotte's social model, the Management suggested initiating discussions with social partners on this new organization of working time in 2019.

A new agreement, signed in December 2022, marks a new development. The parties want to develop telework through flexibility in terms of the number of regular telework days and conditions for taking them, by adding the possibility of taking an extra day during one week per month. At a time of major economic and market challenges and in order to deal with global competition, the Management and Social Partners agree that the quality of exchanges and collaborative work remain critical success factors in project management.

An agreement was signed in January 2022 for the introduction of telework in the Romanian plant.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### II. Agreement on Quality of Life and Working Conditions and gender equality in the workplace

Diversity and guaranteed working conditions conducive to good quality of work life form the basis for social performance and therefore the company's overall success. As such, negotiations on this theme, initiated in December 2022, led to an agreement in January 2023. This four-year agreement aims at promoting balance between quality of work life, collective performance and the quality of the services delivered to customers.

Employee engagement is a condition for achieving the company's ambitions and is at the source of innovation. This engagement depends on a number of conditions, in particular work content, career advancement opportunities, management and working relations.

In keeping with the "Let's Dare Together" change program, the commitments made in this agreement and actions taken are as follows:

- Help our employees better reconcile their work and family responsibilities, in particular through flexibility in working hours or the implementation of carer's leave;
- Create working conditions conducive to the quality of work life, making sure everyone directly contributes to improving their working conditions using the tools of the YELLO program, making work and action more meaningful by adjusting the application of the strategy, and developing quality working relations with the empowering Leadership model;
- Guarantee the right to disconnect;
- Promote a gender-balanced workforce and equal opportunities, from the recruitment process to professional development.

### III. Agreement on the running of the CSE (economic and social committee) and modernization of the right to organize

The Management and trade union organizations share the belief that quality social dialog requires an elected staff representation structure reflecting the employees' concerns and priorities, sharing the strategic objectives and issues of the company and properly resourced for effective running.

As CSEs were being renewed within the company's establishments, the parties decided to define the organizational arrangements for the staff representation structure in the company, while reiterating the importance and the role of trade union organizations, by signing two Company agreements: one on the running of the CSE and the other on the Central CSE.

In Romania, a new Collective work Agreement was signed for the 2022-2024 period, and new Union members were elected.

### IV. Framework agreement on the deployment of the classification system of the new national collective bargaining agreement for the metalworking industry

In keeping with the principles that governed industry-level bargaining, the Management wants to implement these provisions in a concerted manner, aware of the implications in terms of change management. The Management and trade union organizations decided to collaborate on its deployment as part of a constructive social dialog policy.

This Company agreement describes the methodology defined for the deployment of the new classification system. Furthermore, to support the key role played by staff representative bodies, as provided by law, in the implementation of the new Metalworking classification system, a joint monitoring commission has been set up.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### Responsibility when conducting business

#### CONTRIBUTION TO SDGs



#### CHALLENGES:

All multinational corporations are exposed to various tax regulations, which complicates flows and controls. The Group has 5 production sites and business operations in more than 100 countries, making for a broad variety of tax regimes. As a result, Haulotte must pursue a responsible tax policy. Furthermore, multinational corporations located in different parts of the world subject to different regulations, cultures or customs are faced with a major challenge, i.e. the fight against corruption.

#### POLICY:

In accordance with the Sapin 2 law, to actively combat all forms of corruption, the company adopted a code of conduct, while also implementing prevention tools and processes. With an implementation in 24 countries, the Group is committed to complying with the local tax regulations in force. The Group strives to guarantee the arm's length principle via a transfer pricing policy. In France, a proactive fiscal partnership approach was initiated in 2019.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	Objective	Scope
Alerts issued in the dedicated tool	Number	0	0	0	Not determined	France
Average processing time of the corruption alerts issued	Days	N/A	N/A	N/A	Less than 20d	France
"Mandatory" employees trained in combating corruption (Access to Haulotte Academy)	%	/	/	96	100	France
Group's effective tax rate	% of consolidated net income before tax	-66.67	49.41	-51.2	N/A	Group

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### ACTIONS AND RESULTS

#### I. Application of a healthy business model consistent with our know-how and French regulations

Haulotte Group S.A. and Haulotte France adopted an anti-corruption code of conduct (Sapin 2 Law) validated by the Management and staff representative bodies for the French scope. This code of conduct is attached to their company regulations and was released on 12 November 2019.

Since 2021, this code of conduct has been attached to the employment contract of any new recruit.

It can be reviewed on the company's intranet and at [www.haulotte.com](http://www.haulotte.com). With the adoption of the Anti-Corruption code of conduct, the company reasserts its commitment to conducting its business by upholding the highest ethical standards, in accordance with all its applicable legal obligations.

In addition, the Company also introduced an anonymous whistleblowing tool for any employee in possession of information on or suspecting misconduct that may constitute corruption. The platform is hosted by the WhistleB Company, which guarantees the anonymity of any alerts and the encryption of the data collected.

This tool is open to anyone, including third parties, wishing to issue an alert via a link accessible at [haulotte.com](http://haulotte.com).

Potential alerts are sent to the Group's Secretary General or, if this person is accused, the group's Deputy CEO.

**20** Maximum number of days for taking alerts into account on this platform. The risk manager is granted administrator access to the platform to make sure alerts are taken into account within this period.

This tool can also be used to ask questions on an anonymous basis to assist in decision-making.

On 27 February 2022, an e-learning tool was put on line on the Haulotte Academy platform, in particular with a view to training employees in the principles defined in the code of conduct, raising their awareness of the various aspects of the "corruption" concept and explaining how the alert platform works.

The Company determined the positions for which employees must take part in this e-learning module based on the likelihood of exposure to the risk of corruption.

**128** Number of personnel identified, by virtue of their function, as likely to be exposed to the risk of corruption and, as such, must be trained in fighting corruption.

Type of learner	Completion rate as of 12/31/2022 <small>(i.e. 10 months after the launch)</small>
Employees registered on a mandatory basis <sup>1</sup>	<b>96%</b> = 123 staff
Employees registered on a voluntary basis (excluding mandatory participants) <sup>2</sup>	<b>74%</b> of those registered + 13% of registered employees who did not complete training are underway

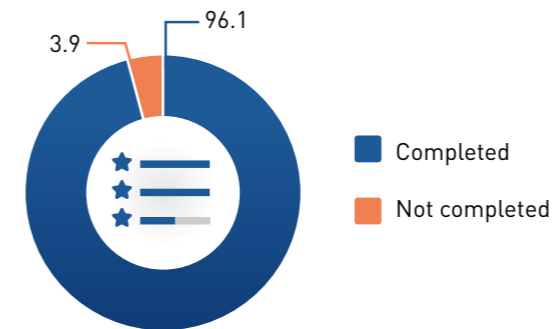
<sup>1</sup> Still on the Company's payroll on 12/31/2022

<sup>2</sup> Still on the Company's payroll on 12/31/2022

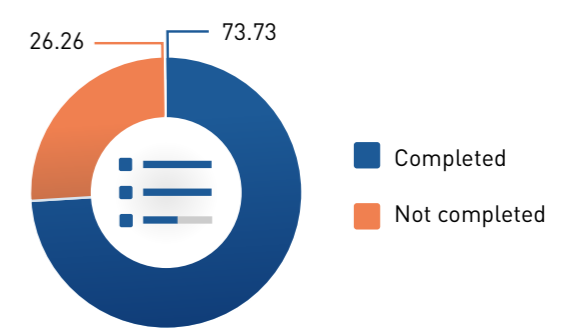
# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Participation rate of those registered as mandatory



Participation rate of those registered as non-mandatory



This e-learning tool forms part of the induction of new recruits whose job makes this training necessary. It is recommended but not mandatory for the others.

To monitor regulatory developments and ensure good practices in the fight against corruption, Haulotte continues to participate in the working group initiated by Middenext.

A supplier evaluation grid was prepared in 2021 to rate their level of maturity with regard to CSR criteria, in particular the fight against corruption and modern slavery, during the panel admission process. It was used in 2022 for a purchase volume representing 9.34% of annual purchases.

This supplier evaluation process encountered difficulties, marked by tensions in our supply chains (price of raw materials, increase in capacity, workload affecting team availability), hence our inability to deploy it as extensively as we would have hoped.

#### II. Compliance with applicable tax regulations

Haulotte has operations in more than 20 different tax jurisdictions. Haulotte is committed to the payment of taxes and contributions in every country. There is no structure aimed at implementing tax optimization schemes within the Group.

Two tax consolidations were put in place between Group entities, one in France (between Haulotte Group S.A., Haulotte France and Telescopelle) and one in the USA (between Haulotte US and Equipro). The subsidiaries' financial officers (along with consultants where appropriate) are responsible for complying with tax obligations. Most subsidiaries submit tax returns and can, where appropriate, be subject to audits.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Haulotte follows all the findings of these various audits (some of them giving rise to a specific focus on the transfer pricing policy). No significant tax adjustment has been reported as a result of the latest audits. For example, this was the case for the last two tax audits of the Haulotte Group S.A. Company. For the monitoring of fiscal developments, the Group works with consultants (local or international) to monitor changes in standards. In addition, the levels of taxes owed are reviewed by central teams to verify the consistency and changes in the amounts paid locally. The consolidated accounts feature proof of tax to explain the Group's effective level of tax. The application of the IFRIC 23 standard also helps anticipate tax risks.

### III. Transfer pricing policy

When determining its transfer prices, Haulotte seeks to find the most traditional method, consistent with OECD principles, while keeping simple benchmarks and calculation methods.

This policy is developed so as to leave in each Group company the arm's length operational income defined through comparable studies and according to the subsidiaries' roles, risks and responsibilities. Comparables are determined with the support of specialized tax lawyers working for a consultancy firm whose expertise is acknowledged.

Transfer prices are regularly audited by tax inspectors during their tax audits.

### IV. Fiscal partnership with the French government

On 14 March 2019, Haulotte became a fiscal partner of the French administration. This partnership is based on a voluntary principle and is intended for major groups and mid-cap companies. It helps establish regular, transparent dialog between businesses and the administration, to secure a firm position from said administration on complex tax issues, likely to pose a financial or legal risk. This is achieved through more transparency from both parties. With this partnership, the authorities can ensure that businesses comply with tax regulations much more effectively, while stepping up their fight against fraud and guaranteeing enhanced legal certainty.

In 2022, the Group requested this partnership on different topics, securing written rulings for some of them, where necessary.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### Occupational health and safety

#### CHALLENGES:

Health and safety at work and, first and foremost, the prevention of occupational risks, are major concerns for the Haulotte Group's General Management. We take concrete action on a daily basis to prevent and reduce occupational risks, while guaranteeing safe working conditions for our employees.

#### CONTRIBUTION TO SDGs



#### POLICY:

Our goal is to drastically reduce our number of work-related accidents on all our sites worldwide. The Group's QSE policy expresses our goal to disseminate a health and safety culture, aiming for zero accident.

In 2022, we reinforced our risk prevention policy. To facilitate shared analysis based on common indicators, frequency rates and severity rates have been calculated for all industrial sites and distribution subsidiaries since 2020.

The Operational Excellence program in particular helped increase everyone's contribution to improving health and safety on a daily basis, by promoting free expression and developing the exchange of good practices.

### KEY PERFORMANCE INDICATORS

Indicator	Unit	2020	2021	2022	2023 objective	Scope
Frequency rate (Number of lost-time work-related accidents/number of hours worked * 1,000,000)	/	9.97	6.78	12.83	Aim for 0 accident	Group
Severity rate (Number of days lost to work-related accidents/number of hours worked*1,000)	/	0.17	0.63	0.27	Aim for 0 accident	Group
Employees concerned by safety certifications	No.	<600	887	944	>1,200	Group

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### ACTIONS AND RESULTS

#### I. Explanation of safety results

To have a clear, comprehensive vision of safety, the group decided to calculate its safety performance indicators for all our employees, including temporary staff.

2022 was marked by increased production on our industrial sites, thereby requiring the hiring of temporary staff to deal with this extra work. As this population is more prone to accidents, we provide the mandatory safety training for the list of risk positions on each site. In spite of these measures, we noticed an increase in the frequency rate.

It should be pointed out however that our 2022 severity rate was halved compared with 2021. In short, accidents were more frequent but less severe than the previous year.

#### II. Specific health and safety actions

As part of our safety approach, in 2022 we focused on disseminating safety feedback through internal tools and Yello. We emphasized the need to report all types of event (accidents, near misses, dangerous situations, etc.) on all our sites. We also reinforced our integrations.

As proof of our desire to develop the health and safety culture, a "safety committee" meets every quarter to discuss health and safety and proactively review results while sharing good practices. It brings together all those involved in prevention (heads of industrial establishments and European Hub, R&D Director and QSE and Human Resources managers) and monitors action plans.

To foster the employees' free expression on their working environment, the AIC tool (*Animation à intervalle court* or Short interval events – from the YELLO operational excellence program) is used to address everyday safety issues, for a specific period of time, within each team. Thus, the operational topics identified by the team members are discussed with a view to finding an appropriate solution and defining a tangible action plan, which will be regularly monitored.

This tool was put in place on French industrial sites, where it helped strengthen the operational safety culture, and is being deployed on other sites.

The Operational Excellence program includes the creation of an internal benchmark referred to as "Maturity grid". This benchmark was subdivided into four Maturity grids in the health and safety domain:

- Health and safety culture
- Lead risk assessment for Health, safety and the environment
- Manage external companies safety
- Conduct emergency tests for Health, safety and the environment

The objective is for each site to assess its maturity and performance in every domain, and to identify potential improvements.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

A new site was awarded the **ISO 45001 certification** in 2022: Shanghai, bringing the number of employees working on QSE certified sites to 944.

This figure is slightly down on 2021, as the activity on some of the group's sites changed, such as the L'Horme plant, and they are no longer part of the group's scope of certification. They will be again in a few weeks.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## Diversity and Disability

### CHALLENGES:

We must support the company's transformation by regarding the different workstations as completely mixed. In addition to complying with our legal obligations, we need to adopt a proactive job retention policy through supporting and workstation reorganization actions, while further opening positions under recruitment to workers with disabilities.

### CONTRIBUTION TO SDGs



### POLICY:

Convinced that diversity is an asset for social performance and therefore the company's overall success, the Haulotte Group has adopted a proactive policy in terms of job desegregation and gender equality in the workplace. Our aim is to improve gender balance, in particular in business lines where men or women are currently underrepresented. The objective is also to develop access to our job offers for workers with disabilities to boost the employment of disabled workers within the Company.

## KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS						
Indicator	Unit	2020	2021	2022	Objective	Scope
Women in the workforce (out of total workforce)	%	23.10	23.82	23.49	Not determined	Group
Gender equality index	Points	87	87	87	Not determined	Haulotte Group S.A.
Proportion of new recruits under the age of 27 (all contracts combined)	%	/	26.04	29.04	Not determined	Group
Persons with disabilities (out of total workforce)	%	4.07	3.45	3.61	Not determined	Haulotte Group S.A.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## ACTIONS AND RESULTS

### I. Actions in favor of diversity

Our agreement on gender equality in the workplace and the quality of life and working conditions was signed on 26 January 2023. This agreement has been worked on throughout 2022.

This agreement provides for the promotion of a better work/life balance, in particular by organizing meetings during normal working hours, promoting carer's leave or organizing distance training sessions.

The purpose of this agreement is also to promote quality working relations by implementing an empowering leadership model, developing collaborative work and becoming a learning company. A large part of this agreement is also dedicated to promoting a gender-balanced workforce and equal opportunities.

The main actions in terms of recruitment and a gender-balanced workforce include:

- Commitment to diversifying sources of recruitment
- Drafting job postings in a non-discriminatory manner, and adding a sentence reaffirming the company's values, in particular its commitment to equal opportunities between men and women and a gender-balanced workforce
- Putting forward at least one applicant of each sex in every recruitment process whenever possible
- Ensure that recruitment panels include both men and women

Actions were also selected in terms of actual remuneration:

- Determine, before job postings are advertised, the pay range for the job and comply with it at the time of hiring, irrespective of sex.
- Make sure individual raises are granted regardless of sex by carrying out an annual analysis.

When it comes to the working conditions of pregnant women, it is stipulated that any pregnant employee assigned to production or related production services (unless she already benefits from Flexitime) may ask to leave 15 minutes early at the end of the day. Lastly, parking spaces near the Company's entrances have been reserved for pregnant women.

Our management program incorporates the wealth of diversity of profiles within a team and the company, in particular by taking into account elements such as self-knowledge (natural and adapted), our personal characteristics and motivations, but also those of others and the fact that they are bound to differ. The group uses the AEC Disc Color method for this purpose, and 56 personnel were trained in using this method in 2022.

These differences are a source of wealth for the group, and regarding them as such helps improve interactions, communication and cooperation (for example they teach us that it is preferable to communicate with someone not as we would like them to communicate with us, but rather as they need us to communicate with them).

All managers and a number of employees have therefore been trained in this wealth and diversity needed to create a team.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

On a voluntary basis on each site, a point of contact was appointed by CSEs and is in charge of combating sexist behavior. They have a preventive role which consists in particular of escalating alerts when inappropriate behavior is identified.

24

Number of countries in which Haulotte operates, i.e. 24 nationalities represented.

## II. Actions in favor of disability

For many years, Haulotte has lived up to its obligation to employ disabled workers. Up until now, the main actions focused on job retention. It is now time to deploy actions with a view to increasing the recruitment rate of people with disabilities.

Thus, actions have been undertaken such as subcontracting partnerships with ESAT (Work integration social enterprises), workstation adaptations, assistance with AGEFIPH applications (association for the professional integration of people with disabilities) and cooperation with CAP EMPLOI. Reporting procedures have undergone minor changes since 2020. The average number of disabled workers for HGSA in 2022 is 23, i.e. 3.61% of the workforce instead of the 6% obligation.

When it comes to the working and employment conditions of disabled workers, the equal opportunities agreement stipulates that the company must take special care to guarantee the integration of disabled employees without discrimination. The professional integration of newly recruited disabled employees follows exactly the same process as with any other employee. If adjustments must be made or specific equipment must be acquired, a procedure is initiated for this purpose, in conjunction with the relevant bodies and persons, to guarantee a successful integration into the job and the working group. To guarantee workplace accessibility, parking spaces near the company's entrances are reserved for disabled workers.

# NON-FINANCIAL PERFORMANCE STATEMENT

2022 REPORT

## Green taxonomy

### CHALLENGES:

Derived from the action plan for finance launched in 2018 by the European Commission, European regulation 2020/852 of 18 June 2020 establishes a framework to facilitate "sustainable" investment, referred to as "EU green taxonomy". Under this regulation, the Group is therefore subject to:

- For the second time, for the 2022 tax year, an obligation to publish the proportion of its business eligible for taxonomy: turnover, capital expenditure (CAPEX) and operating expenditure (OPEX), for the first two environmental objectives relating to climate change.
- For the first time, an obligation to publish the proportion of its business aligned with taxonomy: turnover, capital expenditure (CAPEX) and operating expenditure (OPEX), for the first two environmental objectives relating to climate change.

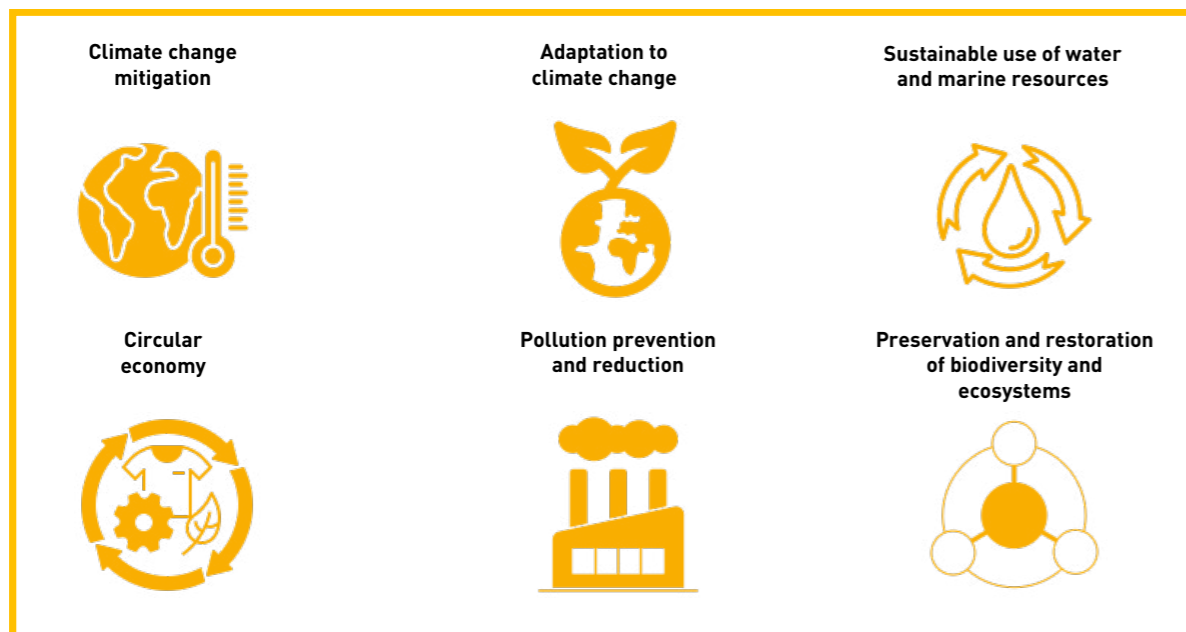
## I. European Green taxonomy

The regulation establishing EU taxonomy sets up the framework needed for the application of this taxonomy, by defining four conditions to be met by an economic activity to be considered environmentally sustainable. An eligible activity must:

- Substantially contribute to one or more of the 6 environmental objectives
- Not cause significant damage to any other environmental objective
- Be carried out in accordance with the minimum (social) guarantees
- Comply with the technical review criteria set out by the Commission. Technical review criteria must specify, for any economic activity, the performance requirements used to determine how this activity i) substantially contributes to a given environmental objective; and ii) does not cause significant damage to the other objectives.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT



Only the first two objectives are applicable as of the end of 2021

The taxonomy regulation is supplemented by two delegated acts: the first one published in April 2021 outlining the environmental technical criteria for the first two objectives, and the second one published in July 2021 outlining the expected reporting methods on taxonomy.

An economic activity is considered a substantial contributor to preventing and reducing pollution when it substantially contributes to protecting the environment against pollution by preventing or, should this be impossible, reducing emissions of pollutants into air, water or soil, other than greenhouse gases.

### II. Group activities

For the 2021 tax year, the Group reviewed all economic activities eligible for taxonomy, listed in the delegated act on climate based on its activities. Following an in-depth review involving all relevant functions within the group, Haulotte identified a number of eligible activities in keeping with a carbon intensity reduction approach. For the 2022 tax year, this analysis was supplemented to identify aligned activities. The activities mentioned below that comply with eligibility criteria cannot yet be considered as being aligned.

Reducing the carbon intensity of transport fleets and infrastructures can be instrumental in climate change mitigation. We should target the reduction in leading sources of emissions by factoring in the need to refocus on less polluting forms of transport and to create infrastructures conducive to clean mobility.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Among these transitional economic activities, the entire electric range developed and sold by the Group contributes to reducing greenhouse gases. The Group also initiated new activities such as “2nd life”, the refurbishment of machines and sale of second-hand equipment to help extend the service life of machines. Furthermore, the “Sherpal” remote monitoring solution ensures increased vigilance with respect to maintenance operations, thereby allowing for better control over greenhouse gas emissions (e.g. filter problems) while also contributing to extending the service life of their machines. At this stage, these two activities (“2nd Life” and “Used”) are not identified as eligible for the first 2 objectives.

The Group invests in research, innovation and development so that these activities can substantially contribute to climate change mitigation. The OPEX presented in the table above consist primarily of the amortization of capitalized R&D costs. At this stage of the analysis, the CAPEX/OPEX relating to the assembly lines of aligned product ranges is being assessed.

Regarding the evaluation of the percentages of alignment, the Group is in the process of carrying out a decisive step in the exercise, the Life Cycle Assessment (LCA) of the aligned product lines. Thus, the percentages are presented, at this stage, at 0.

### III. Key performance indicators (KPI) of the Group

Key performance indicators include those of the turnover, CAPEX and OPEX for 2022. They are published with respect to economic activities eligible for taxonomy and economic activities that are not eligible for taxonomy. No KPI relating to aligned activities may be communicated due to the points set out above.

Denominators are determined as follows:

- The total turnover corresponds with the turnover as featured in financial statements;
- Total CAPEX corresponds with the CAPEX flows as featured in financial statements: Flows of tangible and intangible fixed asset acquisitions;
- The delegated regulation features a restrictive list of OPEX to be taken into account when calculating the denominator: R&D expenses; Building renovation expenses; Short-term leases; Maintenance/servicing and repair expenses; And all other maintenance costs

#### a. Turnover

Economic activities (1)	Code(s) (2)	Absolute Turnover (3) currency	Proportion of Turnover (4) %	Substantial contribution criteria							DNSH criteria (Does Not Significantly Harm)				Minimum Safeguards (17) VN	Taxonomy - aligned proportion of turnover year N (18) Percent	Taxonomy - aligned proportion of turnover year N-1 (19) Percent	Category (enabling activity or) (20) E	Category (transitional activity) (21) T
				Climate change adaptation (6)%	Water and marine resources (7) %	Circular economy (8) %	Pollution (9)%	Biodiversity and ecosystems (10) %	Climate change mitigation (11) %	Climate change adaptation (12) %	Water and marine resources (13) %	Circular economy (14) %	Pollution (15) %	Biodiversity and ecosystems (16) %					
<b>A. TAXONOMY- ELIGIBLE ACTIVITIES %</b>																			
<b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>																			
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0%																
<b>A.2 Taxonomy-Eligible but does not environmentally sustainable activities (not taxonomy-aligned activities)</b>																			
Turnover of Taxonomy-Eligible but does not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		3.6	273 953	45%															
<b>Total (A.1+A.2)</b>			273 953	45%															
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																			
Turnover of TAXONOMY-NON-ELIGIBLE ACTIVITIES (B)		334 294	55%																
<b>Total (A+B)</b>		608 247																	



# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### b. CAPEX

Economic activities (1)	Code(s) (2)	Absolute CapEx (3) currency	Proportion of CapEx (4) %	Substantial contribution criteria							DNSH criteria					Minimum Safeguards (17) N/A	Taxonomy - aligned proportion of turnover year N (18) Percent	Taxonomy - aligned proportion of turnover year N-1 (19) Percent	Category (enabling activity or) (20) E	Category (transitional activity) (21) T
				Climate change mitigation (5) %	Climate change adaptation (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution (15) Y/N	Biodiversity and ecosystems (16) Y/N					
<b>A. TAXONOMY- ELIGIBLE ACTIVITIES %</b>																				
<b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>																				
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0%																	
<b>A.2 Taxonomy-Eligible but does not environmentally sustainable activities (not taxonomy-aligned activities)</b>																				
CapEx of Taxonomy-Eligible but does not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	3.6	3 908	22%																	
<b>Total (A.1+A.2)</b>		3 908	22%																	
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
CapEx of TAXONOMY-NON-ELIGIBLE ACTIVITIES (B)		13 881	78%																	
<b>Total (A+B)</b>		17 789																		

### c. OPEX

Economic activities (1)	Code(s) (2)	Absolute Opex (3) currency	Proportion of Opex (4) %	Substantial contribution criteria							DNSH criteria					Minimum Safeguards (17) N/A	Taxonomy - aligned proportion of turnover year N (18) Percent	Taxonomy - aligned proportion of turnover year N-1 (19) Percent	Category (enabling activity or) (20) E	Category (transitional activity) (21) T
				Climate change mitigation (5) %	Climate change adaptation (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution (15) Y/N	Biodiversity and ecosystems (16) Y/N					
<b>A. TAXONOMY- ELIGIBLE ACTIVITIES %</b>																				
<b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>																				
Opex of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0%																	
<b>A.2 Taxonomy-Eligible but does not environmentally sustainable activities (not taxonomy-aligned activities)</b>																				
Opex of Taxonomy-Eligible but does not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)	3.6	2 475	10%																	
<b>Total (A.1+A.2)</b>		2 475	10%																	
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
Opex of TAXONOMY-NON-ELIGIBLE ACTIVITIES (B)		22 135	90%																	
<b>Total (A+B)</b>		24 610																		

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

This second evaluation was made based on an analysis of the Group's activities, on the reporting processes and systems in place, and on assumptions made in conjunction with the management. Only material elements were included.

The Group will revise this methodology and resulting figures to reflect regulatory developments.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### KEY PERFORMANCE INDICATORS - SUMMARY

Name of the scope	Meaning	Total employees as of 12/31/22	% of the group
Haulotte Group SA	French sites of the group, excluding Haulotte France	635	36%
France	All French sites	630	40%
Europe	All sites in Europe	1,081	62%
Production sites	All production sites of the group	838	48%

Scope	2023 obj.	2022	2021	2020
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#### TALENT ATTRACTION, RETENTION AND SKILLS MANAGEMENT

	Turnover of employees on permanent contracts	Group	20.2	10.18	9.7	
	Number of internal transfers	Group	117	142	/	
	Proportion of employees who attended at least one training course	Group	100	90	74	61
	Number of training hours	Group	>2022	38,920	26,187	21,943

#### IT SYSTEMS AND DATA PROTECTION

		Overall IT Satisfaction survey / Annual survey	Group	>90	90	93	93
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#### R&D AND INTELLECTUAL PROPERTY POLICY

	Portion of turnover devoted to R&D	Group	2.9	3.2	3.74
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# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

Scope	2023 obj.	2022	2021	2020
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#### STAKEHOLDER RELATIONS

		Employees concerned by Quality certifications	Group	>1,200	1,191	/	/
		Machine Parts / Proportion of purchases from suppliers covered by the signing of a responsible purchasing charter	Group	75	71	64	60
		Spare Parts / Proportion of purchases from suppliers covered by the signing of a responsible purchasing charter	Group	70	64	62	/
		Overhead expenses / Proportion of purchases from suppliers covered by the signing of a responsible purchasing charter	France	50	43	/	/
		Percentage of purchase volume represented by suppliers who were rated based on CSR criteria	Group	46	9.34	/	/

#### FIGHT AGAINST CLIMATE CHANGE




































		Employees concerned by environmental certifications	Group	>1,500	1,191	<1,100	<700
		Electric machines sold in relation to the total number of machines sold	Group	80	70	73	73
		Turnover associated with the circular economy	Group		€5,235,000	€5,376,000	/

#### ENVIRONMENTAL IMPACT OF OUR ACTIVITIES

		Waste recycling rate	Europe	72	74	66
		Amount of waste per metric ton of machine	European production sites	110	62	63
		Amount of CO2 per metric ton of machine	Europe	2.9	/	/
		CO2 emissions (Scope 1, 2 and 3)	Europe	100,825 teqCO2	/	/

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

		Scope	2023 obj.	2022	2021	2020
<b>RESPONSIBILITY WHEN CONDUCTING BUSINESS</b>						
 	Alerts issued in the dedicated tool	Haulotte Groupe SA	Not determined	0	0	0
 	"Mandatory" employees trained in combating corruption	Haulotte Groupe SA			/	/
<b>OCCUPATIONAL HEALTH AND SAFETY</b>						
 	Frequency rate	Group	Aim for 0 WRA			
 	Severity rate	Group	Aim for 0 WRA			
 	Employees concerned by safety certifications	Group	 >1,200	 944	 887	 <600
<b>DIVERSITY AND DISABILITY</b>						
 	Women in the workforce	Group	Not determined			
 	Gender equality index	Haulotte Groupe SA	Not determined	 =  87	 =  87	 =  87
	Proportion of new recruits under the age of 27 (all contracts combined)	Group	Not determined			/
	Persons with disabilities (out of total workforce)	Haulotte Groupe SA	Not determined			

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### INFORMATION COLLECTION PROCESS

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#### Divisions involved:

The non-financial information reporting process is under the responsibility of the Quality and Operational Excellence Division that collects the required data and information from the divisions concerned.

For 2022, the following departments were involved in the process:

- Quality Safety & Environment,
- Human Resources,
- Empowerment,
- Purchasing,
- Risk Management,
- Finance,
- Innovation and R&D,
- IT.

#### Collection and monitoring of indicators:

The various indicators mentioned in this Non-financial Performance Statement come from internal tracking or information systems maintained by the different Company divisions.

For example, social indicators are produced by the Human Resources Division based on extractions from the personnel and payroll management tool.

Environmental data or data relating to the Purchasing department is monitored via internal tracking files.

Each division is responsible for the data and information transmitted. Consequently, consistency checks are carried out at their level.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### REPORTING PERIOD

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The data published covers the period from 1st January 2022 to 31 December 2022.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### REPORT OF ONE OF THE STATUTORY AUDITORS, APPOINTED AS AN INDEPENDENT THIRD PARTY, ON THE VERIFICATION OF THE CONSOLIDATED NON-FINANCIAL STATEMENT

(Year ended December 31, 2022)

*This is a free English translation of the report by one of the Statutory Auditors issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

#### Haulotte Group SA

Rue Emile Zola  
42420 Lorette

In our capacity as Statutory Auditor of the company Haulotte Group SA (hereinafter the "Entity"), appointed as an independent third party and accredited by Cofrac (Cofrac Inspection Accreditation n°3-1060, whose scope is available at [www.cofrac.fr](http://www.cofrac.fr)), we have undertaken a limited assurance engagement on the historical information (observed or extrapolated) in the consolidated non-financial statement (hereinafter the "Information" and the "Statement", respectively), prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), for the year ended December 31, 2022, presented in the group management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (code de commerce).

#### Conclusion

Based on the procedures we have performed as described under the "Nature and scope of procedures" and the evidence we have obtained, nothing has come to our attention that cause us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

#### Comments

Without qualifying our conclusion and in accordance with article A. 225-3 of the French Commercial Code, we formulate the following comments:

- Key performance indicators relating to waste recycling rate and amount of waste per ton of machine only cover a limited scope of 19% of the group and the key performance indicator relating to the weight of CO2 per ton of machine only cover a limited scope of 55% of the group.
- The information provided by the key performance indicator presented for the following related risks : Talent attraction, retention and skills development ; Strengthening of our R&D policy and the intellectual property rights protection and enforcement system ; Fight against climate change ; Reduce the environmental impact of our activities and Diversity and disability are not reported to an objective and therefore do not reflect the performance of the entity in relation to the policies concerned.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

#### Preparation of the non-financial performance statement

The absence of a commonly used generally accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, the significant elements of which are available on request at the head office.

#### Inherent Limitations in preparing the Information

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

#### Responsibility of the Entity

Management is responsible for:

- selecting or establishing, on a voluntary basis, suitable criteria for preparing the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators and the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- preparing the Statement by applying the Entity's "Guidelines" as referred above; and
- implementing internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Board of Directors.

#### Responsibility of the Statutory Auditor

**Based on our work, our responsibility is to express a limited assurance conclusion on:**

- the compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information."

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

It is not our responsibility to report on:

- the Entity's compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the French duty of care law and against corruption and tax evasion);
- the fairness of information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- the compliance of products and services with the applicable regulations.

### Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 et seq. of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes) applicable to such engagement, in particular the professional guidance issued by the Compagnie Nationale des Commissaires aux Comptes, Intervention du commissaire aux comptes – Intervention de l'OTI – déclaration de performance extra-financière, and acting as the verification programme and with the international standard ISAE 3000 (revised) - Assurance engagements other than audits or reviews of historical financial information.

### Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and French Code of Ethics for Statutory Auditors (Code de déontologie) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes) relating to this engagement.

### Means and resources

Our work engaged the skills of 5 people between November 2022 and April 2023 and took a total of 3 weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted 22 interviews with people responsible for preparing the Statement, representing in particular HSE, Purchasing, Compliance, Human Resources and Environment departments.

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

### Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information, we:

- obtained an understanding of all the consolidated entities' activities and the description of the main risks associated;
- assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector;
- verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1 III as well as information regarding compliance with human rights and anti corruption and tax avoidance legislation;
- verified that the Statement provides the information required under Article R.225-105 II of the French Commercial Code where relevant with respect to the main risks, and includes, where applicable, an explanation for the absence of the information required under Article L.225-102-1 III, paragraph 2 of the French Commercial Code;
- verified that the Statement presents the business model and a description of the main risks associated with of all the consolidated entities' activities, including where relevant and proportionate, the risks associated with its business relationships, its products or services, as well as its policies, measures and the outcomes thereof, including key performance indicators associated to the main risks;
- referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented, and
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1; our work was performed at the consolidating entity and, for some specific risks (reduce the environmental impact of our activities, talent attraction, retention and skills development, diversity and disability) our work was carried out for a selection of sites: Argès, H3, Italia, Le Creusot, Lorette, Reims and l'Horme.;
- verified that the Statement covers the consolidated scope, i.e. all the entities within the consolidation scope in accordance with Article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

- obtained an understanding of internal control and risk management procedures the Entity has implemented and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix, implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
  - tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out on a selection of contributing sites: Argès, H3, Italia, Le Creusot, Lorette, Reims and l'Horme, and covers between 20% and 30% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
- assessed the overall consistency of the Statement in relation to our knowledge of all the consolidated entities

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes); a higher level of assurance would have required us to carry out more extensive procedures.

Lyon, April 28th, 2023

One of the Statutory Auditors,  
PricewaterhouseCoopers Audit

Matthieu Moussy  
Partner

Anne Parenty  
Sustainability Reporting Partner

# NON-FINANCIAL PERFORMANCE STATEMENT

## 2022 REPORT

