



SUSTAINABILITY STATEMENT

2025



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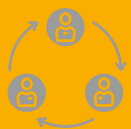
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GENERAL INFORMATION

1 - GENERAL BASIS FOR THE PREPARATION OF SUSTAINABILITY STATEMENTS

The sustainability statement was prepared in a consolidated format. It encompasses all the Haulotte Group production sites, distribution subsidiaries and logistics hubs, as well as the upstream and downstream value chains, ensuring a holistic representation of the sustainability practices and their impacts.

Reporting period and reference year

The main sustainability indicators presented are reported on a quarterly basis at entity level, with half-yearly or even annual reporting for indicators of lesser materiality for the Group, or for which data collection is more complex. They are derived from non-financial information systems specific to their field, or from manual reports. Values for the fourth quarter may be estimated in the event of data not being available within the time required for publication. Valuation methods are specified on a case-by-case basis.

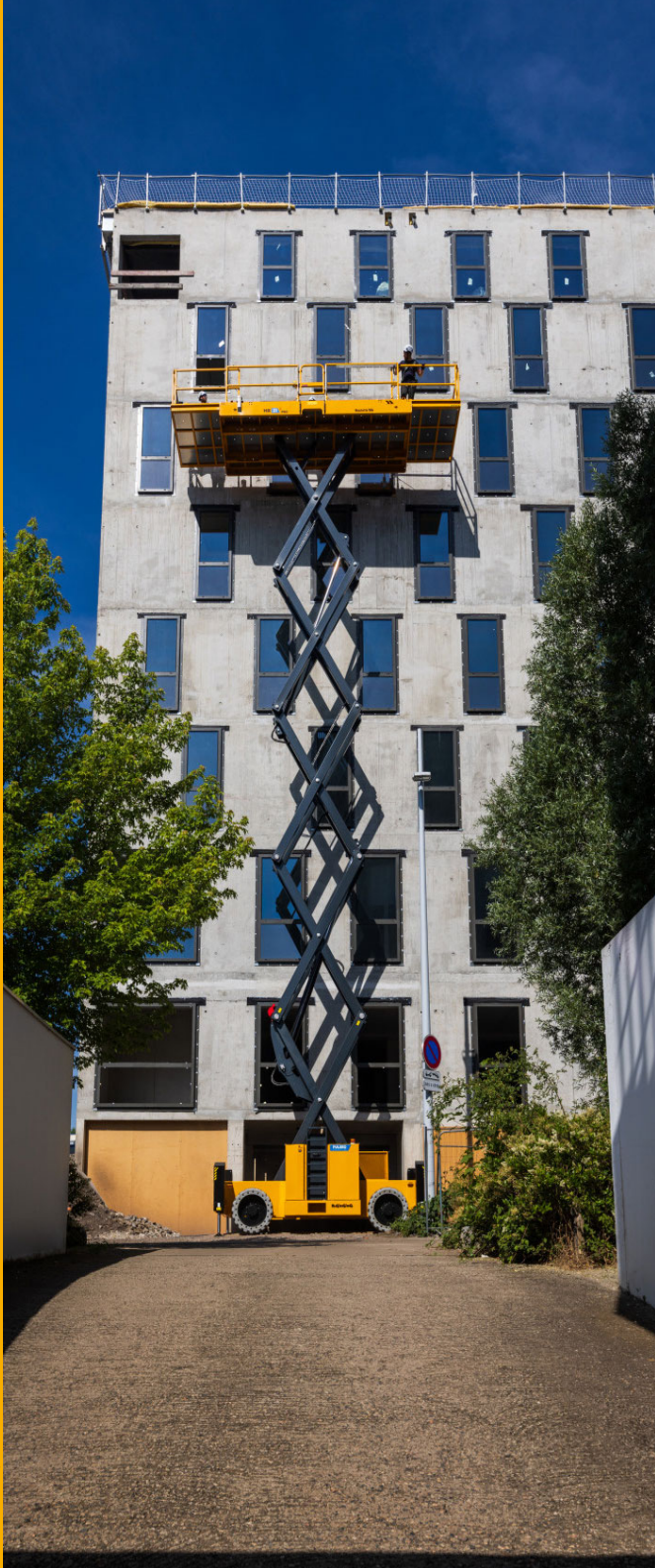
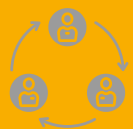
The scope of the sustainability report covers all Group-consolidated subsidiaries, unless otherwise specified. The scope covered by the report is stated under each indicator table.

The information is produced by Haulotte at aggregated Group level and by business sector, following the logic of the sectoral breakdown used for financial information, adapted where necessary to be as relevant as possible in the presentation of sustainability information.

None of the information contained in this report has been verified by an external party other than the sustainability auditors.

** The scope of consolidation for the sustainability statement is consistent with that of Haulotte's financial statements. This consistency ensures a global understanding of operations and their sustainability implications (the entity located in Russia is excluded from this report, except for SI-6).*





2 - DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

The sustainability information was drawn up as part of the application of the legal and regulatory requirements following the transposition of the European Corporate Sustainability Reporting Directive (CSRD).

This second year of implementation of the CSRD is still marked by many uncertainties, notably linked to discussions on simplifying the ESRS. In addition, several interpretations of the texts remain, for which further clarification from standards or regulatory bodies is awaited.

In this sustainability statement, this is particularly the case for:

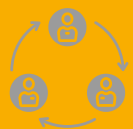
- uncertainties relating to carbon footprint audit data, described in detail in chapter 2.2.2. Group carbon footprint
- partial collection of information on data relating to waste decomposition for France (see 6.4. Waste management)
- lack of data and monitoring indicators on air pollution (see 3 - Air pollution)

The Group has therefore endeavored to apply the normative requirements set by the ESRS, as applicable on the date the sustainability statement was drawn up, on the basis of the information available and within the time frame for drawing up the sustainability statement.

Data on the financial resources allocated to the deployment of actions relating to climate change and the circular economy have not been communicated in this sustainability report due to the tolerated omission of sensitive information on intellectual property and know-how, as provided for in paragraph 7.7 of ESRS 1 (here R&D capex and opex).

3 - CORRELATION TABLE BETWEEN THE ESRS AND THE GROUP'S CHALLENGES

| ESRS | DR | DISCLOSURE REQUIREMENTS | MATERIAL ISSUES | PAGE |
|------------------------|-------|---|-----------------------------------|-----------------------|
| ESRS 2 | | | | |
| ESRS 2 | BP-1 | General basis for the preparation of sustainability statements | N/A | 4 |
| ESRS 2 | BP-2 | Disclosures in relation to specific circumstances | N/A | 5 |
| ESRS 2 | GOV-1 | Role of the administrative, management and supervisory bodies | N/A | 17 - 22 |
| ESRS 2 | GOV-2 | Information provided to and sustainability matters addressed by the company's administrative, management and supervisory bodies | N/A | 21 - 22 |
| ESRS 2 | GOV-3 | Integration of sustainability-related performance in incentive schemes | N/A | 24 |
| ESRS 2 | GOV-4 | Statement on due diligence | N/A | 24 |
| ESRS 2 | GOV-5 | Risk management and internal controls over sustainability reporting | N/A | 24 |
| ESRS 2 | SBM-1 | Strategy, business model and value chain | N/A | 10 - 14 |
| ESRS 2 | SBM-2 | Interests and views of stakeholders | N/A | 15 |
| ESRS 2 | SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | N/A | 28 |
| ESRS 2 | IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities | N/A | 25 - 29 |
| ESRS 2 | IRO-2 | Disclosure requirements in the ESRS covered by the company's sustainability statement | N/A | Appendix |
| ENVIRONMENT | | | | |
| ESRS E1 Climate change | E1-1 | Transition plan for climate change mitigation | Adaptation to climate change (E1) | No disclosure in 2025 |
| ESRS E1 Climate change | E1-2 | Policies linked to climate change mitigation and adaptation | Adaptation to climate change (E1) | 34 |
| ESRS E1 Climate change | E1-3 | Actions and resources related to climate change policies | GHG emissions (E1) | 34 |
| ESRS E1 Climate change | E1-4 | Climate change mitigation and adaptation targets | GHG emissions (E1) | No disclosure in 2025 |
| ESRS E1 Climate change | E1-5 | Energy consumption and mix | Energy use (E1) | 41 |
| ESRS E1 Climate change | E1-6 | Gross scopes 1, 2, 3 and total GHG emissions | GHG emissions (E1) | 38 |
| ESRS E1 Climate change | E1-7 | GHG removals and mitigation projects financed through carbon credits | GHG emissions (E1) | 38 |
| ESRS E1 Climate change | E1-8 | Internal carbon pricing | GHG emissions (E1) | 38 |
| ESRS E1 Climate change | E1-9 | Anticipated financial effects of significant physical and transition risks, as well as potential opportunities linked to climate change | Adaptation to climate change (E1) | No disclosure in 2025 |
| ESRS E2 Pollution | E2-1 | Policies related to pollution | Air pollution (E2) | 44 |
| ESRS E2 Pollution | E2-2 | Actions and resources related to pollution | Air pollution (E2) | 44 |
| ESRS E2 Pollution | E2-3 | Targets related to pollution | Air pollution (E2) | 44 |
| ESRS E2 Pollution | E2-4 | Pollution of air, water, and soil | Air pollution (E2) | 45 |
| ESRS E2 Pollution | E2-5 | Substances of Concern and Substances of Very High Concern | Non-material | N/A |
| ESRS E2 Pollution | E2-6 | Anticipated financial effects of risks and opportunities linked to material pollution | Non-material | N/A |



GENERAL
INFORMATION

| ESRS | DR | DISCLOSURE REQUIREMENTS | MATERIAL ISSUES | PAGE |
|---|------|--|---|-------------------------------|
| ENVIRONMENT | | | | |
| ESRS E3 Water and marine resources | E3-1 | Policies related to water and marine resources | Preservation of water resources (E3) | 46 |
| ESRS E3 Water and marine resources | E3-2 | Actions and resources relating to water and marine resources | Preservation of water resources (E3) | 46 |
| ESRS E3 Water and marine resources | E3-3 | Targets related to water and marine resources | Preservation of water resources (E3) | No disclosure in 2025 |
| ESRS E3 Water and marine resources | E3-4 | Water consumption | Preservation of water resources (E3) | 47 |
| ESRS E3 Water and marine resources | E3-5 | Anticipated financial effects of impacts, risks and opportunities related to water and marine resources | Preservation of water resources (E3) | No disclosure in 2025 |
| ESRS E4 Biodiversity and ecosystems | E4-1 | Transition plan and consideration of biodiversity and ecosystems in strategy and business model | Biodiversity and ecosystems (E4) | No disclosure in 2025 |
| ESRS E4 Biodiversity and ecosystems | E4-2 | Policies related to biodiversity and ecosystems | Biodiversity and ecosystems (E4) | 49 |
| ESRS E4 Biodiversity and ecosystems | E4-3 | Actions and resources related to biodiversity and ecosystems | Biodiversity and ecosystems (E4) | 49 |
| ESRS E4 Biodiversity and ecosystems | E4-4 | Targets related to biodiversity and ecosystems | Biodiversity and ecosystems (E4) | No disclosure in 2025 |
| ESRS E4 Biodiversity and ecosystems | E4-5 | Impact metrics related to changes to biodiversity and ecosystems | Biodiversity and ecosystems (E4) | 52 |
| ESRS E4 Biodiversity and ecosystems | E4-6 | Anticipated financial effects of risks and opportunities related to biodiversity and ecosystems | Non-material | N/A |
| ESRS E5 Resource use and circular economy | E5-1 | Policies related to resource use and circular economy | Circular economy - Incoming resources (E5) | 53 |
| ESRS E5 Resource use and circular economy | E5-2 | Actions and resources related to resource use and the circular economy | Circular economy - Incoming resources (E5) | 53 - 56 |
| ESRS E5 Resource use and circular economy | E5-3 | Targets related to resource use and the circular economy | Use of resources (E5) | No disclosure in 2025 |
| ESRS E5 Resource use and circular economy | E5-4 | Incoming resource flows | Use of resources (E5) | 57 |
| ESRS E5 Resource use and circular economy | E5-5 | Outgoing resource flows | Waste management (E5) | 58 |
| ESRS E5 Resource use and circular economy | E5-6 | Anticipated financial effects of the impacts, risks and opportunities related to resource use and the circular economy | Use of resources (E5) | No effects identified in 2025 |
| SOCIAL | | | | |
| ESRS S1 Company workforce | S1-1 | Policies related to the company's workforce | Social dialog (S1) | 69 / 74 |
| ESRS S1 Company workforce | S1-2 | Processes for engaging with the company's workforce and workers' representatives concerning impacts | Social dialog (S1) | 86 |
| ESRS S1 Company workforce | S1-3 | Processes to remediate negative impacts and channels for the company's workforce to raise concerns | Social dialog (S1) | 86 |
| ESRS S1 Company workforce | S1-4 | Actions concerning the material impacts on the company's workforce, and approaches to managing material risks and pursuing material opportunities related to the company's workforce, and the effectiveness of these actions | Social dialog (S1) | No disclosure in 2025 |

DR = Disclosure Requirement

GENERAL
INFORMATION

| ESRS | DR | DISCLOSURE REQUIREMENTS | MATERIAL ISSUES | PAGE |
|------------------------------------|-------|---|--|-------------------------|
| SOCIAL | | | | |
| ESRS S1 Company workforce | S1-5 | Targets related to managing negative material impacts, advancing positive impacts and managing material risks and opportunities | Social dialog | No disclosure in 2025 |
| ESRS S1 Company workforce | S1-6 | Characteristics of company employees | Social dialog | 75 |
| ESRS S1 Company workforce | S1-7 | Characteristics of non-employees in the company's workforce | Non-material | N/A |
| ESRS S1 Company workforce | S1-8 | Collective bargaining coverage and social dialog | Social dialog | 76-77 |
| ESRS S1 Company workforce | S1-9 | Diversity indicators | Diversity and inclusion | 79-80 |
| ESRS S1 Company workforce | S1-10 | Adequate wages | Job security and adequate wages | 81 |
| ESRS S1 Company workforce | S1-11 | Social protection | Social dialog | No disclosure in 2025 1 |
| ESRS S1 Company workforce | S1-12 | People with disabilities | Employment and inclusion of people with disabilities | 82 |
| ESRS S1 Company workforce | S1-13 | Training and skills development indicators | Training and skills development | 83-84 |
| ESRS S1 Company workforce | S1-14 | Health and safety indicators | Health and Safety | 85 |
| ESRS S1 Company workforce | S1-15 | Work-life balance measures | Non-material | N/A |
| ESRS S1 Company workforce | S1-16 | Remuneration parameters (pay gap and total remuneration) | Non-material | N/A |
| ESRS S1 Company workforce | S1-17 | Incidents, complaints and severe human rights impacts | Social dialog | 86 |
| ESRS S2 Workers in the value chain | S2-1 | Policies relating to workers in the value chain | Health and safety of workers in the value chain | 87 |
| ESRS S2 Workers in the value chain | S2-2 | Processes for engaging with workers in the value change concerning impacts | Health and safety of workers in the value chain | 88 |
| ESRS S2 Workers in the value chain | S2-3 | Processes to remediate negative impacts and channels for workers in the value chain to raise concerns | Health and safety of workers in the value chain | 88 |
| ESRS S2 Workers in the value chain | S2-4 | Actions concerning the material impacts on workers in the value change, and approaches to managing material risks and pursuing material opportunities related to workers in the value chain, and the effectiveness of these actions | Health and safety of workers in the value chain | No disclosure in 2025 |
| ESRS S2 Workers in the value chain | S2-5 | Targets related to managing negative material impacts, advancing positive impacts and managing material risks and opportunities | Health and safety of workers in the value chain | No disclosure in 2025 |
| ESRS S3 Affected communities | S3-1 | Policies related to affected communities | Non-material | N/A |
| ESRS S3 Affected communities | S3-2 | Processes for engaging with affected communities about impacts | Non-material | N/A |
| ESRS S3 Affected communities | S3-3 | Procedures to remediate negative impacts and channels for the affected communities to raise concerns | Non-material | N/A |
| ESRS S3 Affected communities | S3-4 | Take action on significant impacts on affected communities, approaches to managing significant risks and pursuing significant opportunities related to affected communities, and the effectiveness of these measures. | Non-material | N/A |
| ESRS S3 Affected communities | S3-5 | Aims related to managing significant negative impacts, promoting positive impacts and managing significant risks and opportunities. | Non-material | N/A |

DR = Disclosure Requirement



| ESRS | DR | DISCLOSURE REQUIREMENTS | MATERIAL ISSUES | PAGE |
|---------------------------------|------|--|--|-----------------------|
| SOCIAL | | | | |
| ESRS S4 Consumers and end users | S4-1 | Policies related to consumers and end users | Consumer and end-user safety | 89 |
| ESRS S4 Consumers and end users | S4-2 | Processes for engaging with consumers and end users | Consumer and end-user safety | 90 / 93 |
| ESRS S4 Consumers and end users | S4-3 | Processes to remediate negative impacts and channels for consumers and end users to raise concerns | Consumer and end-user safety | 93 |
| ESRS S4 Consumers and end users | S4-4 | Actions concerning the material impacts on consumers and end users, approaches to managing material risks and pursuing material opportunities related to consumers and end users, and the effectiveness of these actions | Consumer and end-user safety | 93 |
| ESRS S4 Consumers and end users | S4-5 | Targets related to managing negative material impacts, advancing positive impacts and managing material risks and opportunities | Consumer and end-user safety | No disclosure in 2025 |
| GOVERNANCE | | | | |
| ESRS G1 Business conduct | G1-1 | Business conduct policies and corporate culture | Communication and information for employees (G1) | 97 / 100 |
| ESRS G1 Business conduct | G1-2 | Management of relationships with suppliers | Supplier relations (G1) | 101 |
| ESRS G1 Business conduct | G1-3 | Preventing and detecting corruption and bribery | Corruption and bribery (G1) | 103 |
| ESRS G1 Business conduct | G1-4 | Incidents of corruption and bribery | Corruption and bribery (G1) | 108 |
| ESRS G1 Business conduct | G1-5 | Political influence and lobbying activities | Lobbying activities (G1) | 109 |
| ESRS G1 Business conduct | G1-6 | Payment practices | Non-material | N/A |





4 - SUSTAINABILITY STRATEGY

Haulotte is one of the world's leading manufacturers of aerial work platforms. The Group is the European leader and has been designing, building and marketing a wide range of products for over 40 years, the core of which is the aerial work platform.

The Group's main priority is to protect people, drawing on its expertise to produce innovative, environmentally friendly solutions.

The identification and analysis of sustainability issues have led the Group to take its CSR approach forward by integrating these themes into its mission and through a policy that now integrates both quality, safety and the environment and sustainable development.

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| 4.4. | OUR QSE & CSR ROADMAP | 14 |
| 4.5. | OUR STAKEHOLDERS | 15 |
| 4.6. | OUR SITES | 16 |

4.1. Our business model



Our vision

Haulotte aims to become the company delivering the best customer experience in the aerial work platform sector. This ambition is based on the strong conviction that the customer experience is the sum of all the perceptions, emotions and interactions that our customers experience with us at every stage of their journey.

A strong customer relationship is a real strategic advantage. It builds trust, helps us get through crisis periods, consolidates loyalty and makes it harder for our competitors to gain access to our customers. Furthermore, retaining a customer costs much less than acquiring a new one, while making a lasting contribution to the company's performance. This vision mobilizes the entire organization. Teams in direct contact with the field must be able to draw on the entire structure to deliver fast, accurate and consistent responses. The customer experience is not just a business mission. It is collective, cross-functional and an integral part of our corporate culture.

To manage this ambition, Haulotte measures its progress using the Net Promoter Score (NPS), which reflects our customers' propensity to recommend us. Achieving a high NPS means creating a relationship so positive that it naturally generates recommendation — the true marker of an excellent customer experience.

More details on the company's vision, mission, activities, customers, products and workforce (4-Company workforce) are available in Part 1 - Economic information, in the management report. Turnover by sector is shown in the financial statements (income statement of the Group's consolidated financial statements on page 4 / IFRS 8).

Our mission: taking care of people

Taking care of employees Haulotte wants to take care of all its employees in every respect, from safety and employability to well-being at work. These objectives are at the heart of our HR policy. Our values, translated into concrete measures by our employees themselves, clearly illustrate and underline our desire to "Take care". We are convinced that a caring work environment with high standards fosters creativity, initiative, involvement, performance and employee well-being.

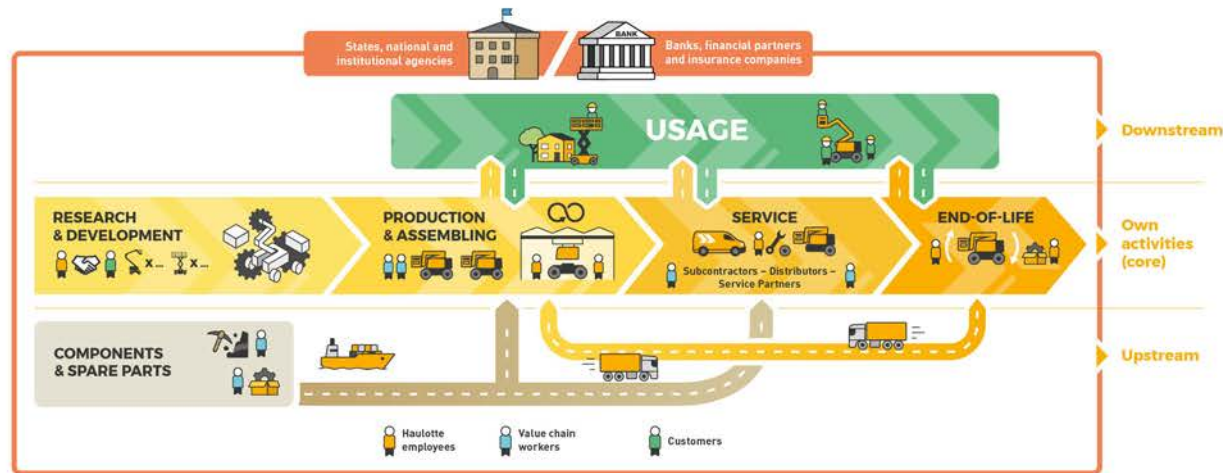
Taking care of society Haulotte takes care of society through its employees and partners, but we don't stop there. We design safe products and solutions and were among the first companies to commit to decarbonizing our machines. Step by step, we are advancing along the path towards sustainable development, taking care of our environment, our ecosystem and our company.

Taking care of partners To build a mutually beneficial relationship, we need to take care of our partners as well as our employees. We deliver on our commitments by providing our customers with solutions tailored to their current and future needs. Our ultimate goal is to create a unique customer experience. We do the same with our suppliers, as they contribute to the customer experience and the company's performance.

Our values, the cornerstone of our corporate project, are entirely consistent with our mission.



4.2. Our value chain



Research & development: Research and Development underpins the Group's activities. It enables us to design innovative products that meet customer demand, while complying with the standards set by states, national and institutional agencies. Furthermore, Haulotte makes a point of developing technologies that address the social and environmental issues of today and tomorrow, thus guaranteeing a sustainable and responsible response to market needs.

Supply of components and spare parts: this includes a variety of industrial partners specializing in different types of components. They supply the materials and parts needed to produce the machines. A large proportion of these components are made of steel.

Production & assembly: production and assembly enable Haulotte to manufacture the machines designed in R&D. With five factories worldwide and one reconditioning center, we use increasingly responsible materials, in line with the responsible purchasing charter signed with the workers in the value chain. These commitments guarantee that our equipment is manufactured in a sustainable manner, while meeting expectations in terms of quality and performance.

Service: Haulotte's Service offer is designed to meet customers' needs throughout the entire service life of their machines. We have a network of after-sales experts on five continents strategically located to ensure fast, local service. In addition to our human support and online tools, we optimize the total cost of ownership. We also offer customized financing solutions. Our distributors and service partners play an essential role in providing localized support and services tailored to the specific needs of each market.

End of life: To promote a circular economy, customers can recycle up to 97% of their machines. In the same vein, they can opt for our "Second Life" offers to extend operation, or sell the equipment to us for reconditioning in our Restart Center, enabling the machine to be refurbished and resold. On average, our machines reach the end of their service life after 15 years of use.

Use: this is the stage during which Haulotte products are used by customers in their operations. This includes the day-to-day use of equipment in construction, logistics and other industries.

4.3. Our QSE & CSR policy



SOCIETY

- Reduce the environmental impact of our activities
- Support our customers in their energy transition by offering them low-emission products and innovative services
- Extend the life of our products through a number of innovations and services

Haulotte has structured its environmental strategy around three major objectives to reduce its ecological footprint and contribute to a more sustainable future.

Reduce the environmental impact of our activities: The company is and will be implementing actions to limit its CO₂ emissions, optimize its consumption of energy and resources, and improve waste management at its industrial sites.

Support customers in their energy transition: Haulotte is developing innovative low-emission solutions, such as electric and hybrid aerial work platforms, while offering services to optimize energy efficiency and equipment maintenance.

Extend the service life of our products and promote the circular economy: The company encourages the repair, recycling and reconditioning of its machines to limit the use of new resources and reduce its overall environmental impact.

Through these commitments, Haulotte affirms its determination to take concrete action for an industry that is more respectful of the environment.

EMPLOYEES

- Developing the talents of our employees
- Ensure health, safety and well-being in the workplace
- Attract and retain talent

Haulotte places its employees at the heart of its sustainability strategy by committing to three key objectives:

Developing talent: The company invests in training and support for its teams to promote professional development, strengthen skills and encourage innovation.

Ensuring occupational health, safety and well-being: Haulotte implements risk prevention measures, continuously improves working conditions and promotes a healthy, inclusive environment.

Attracting and retaining talent: The company promotes a caring corporate culture, based on diversity, equal opportunities and motivating career prospects in order to attract new talent and strengthen employee commitment.

Through these commitments, Haulotte strives to create a fulfilling and sustainable working environment, where everyone can be fully involved and contribute to collective success.

This policy is centered on the Group's mission to **take care of people** and its extension to take care of **employees, partners** and **society**.

It has been drafted taking into account the interests, needs and expectations of all stakeholders. It applies to our employees, our stakeholders and our entire value chain.

This policy is now implemented throughout the group, and regular communications are disseminated via Haulotte Academy, our e-learning platform. It is available on our intranet for employees and on our website for our stakeholders.

It is reviewed, validated and signed by the members of the executive committee. The Operational Excellence department and the CSR department are in charge of its communication and deployment throughout the Group.

The policy and its three components have been broken down into objectives and now provide the Group's roadmap in terms of QSE & CSR.

PARTNERS

- Provide the necessary support to our customers with a global quality approach
- Offering our customers value-added products and services that are ever safer and more sustainable
- Ensure that ethics are always at the heart of the way we do business

Haulotte is committed to strengthening its relationships with its partners by focusing on three key objectives:

Providing quality support to customers and suppliers: The company adopts a global quality approach to support its partners in their activities, guaranteeing reliable services and optimized follow-up.

Offering value-added products and services that are increasingly safer and more sustainable: Haulotte designs innovative solutions that meet performance, safety and environmental requirements to help its customers use their equipment more responsibly.

Ensuring ethical relations with stakeholders: The company places integrity, transparency and responsibility at the heart of its dealings with customers, suppliers and partners, guaranteeing relationships of trust based on sound ethical principles.

By integrating these commitments into its strategy, Haulotte affirms its determination to establish sustainable and responsible partnerships.

4.4. Our QSE & CSR roadmap (Group scope)

The quantified objectives set out in the QSE & CSR Policy are integrated into the Group's management systems and monitored using harmonized performance indicators. Their progress is regularly monitored at operational level and reviewed quarterly by the Group's governing bodies, enabling them to assess whether targets have been met, identify any deviations and define appropriate action plans.

SOCIETY

- Reduce the environmental impact of our activities
- Support our customers in their energy transition by offering them low-emission products and innovative services
- Extend the life of our products through a number of innovations and services



EMPLOYEES

- Developing the talents of our employees
- Ensure health, safety and well-being in the workplace
- Attract and retain talent



PARTNERS

- Provide the necessary support to our customers with a global quality approach
- Offering our customers value-added products and services that are ever safer and more sustainable
- Ensure that ethics are always at the heart of the way we do business



| THEME | OBJECTIVE / QUANTIFIED OBJECTIVE | DEADLINE | INDICATOR | 2025 RESULTS |
|-------------------------|---|-----------|----------------------------------|--------------|
| CLIMATE | Define and formalize a trajectory for reducing greenhouse gas emissions | 2027 | / | In progress |
| WATER | Develop a culture where water is used with sobriety by raising awareness of good practices and detecting abnormal consumption | Permanent | Water consumption monitoring | 24,185 m3 |
| POLLUTION | Control the risk of pollution and 0 major pollution incidents (air, water, soil) | Permanent | Number of incidents | 0 |
| CIRCULAR ECONOMY | Maintain a volume of 400 reconditioned machines | Permanent | Number of reconditioned machines | 456 |

The indicators linked to TAKING CARE OF SOCIETY will evolve in 2027, when the objectives linked to greenhouse gas emissions will have been defined.

| THEME | OBJECTIVE / QUANTIFIED OBJECTIVE | DEADLINE | INDICATOR | 2025 RESULTS |
|---------------------------------------|---|----------|---|--------------|
| TAKING CARE | Achieve a level of employee engagement of 65% | 2027 | Level of engagement measured in the Engagement Survey | In progress |
| OCCUPATIONAL HEALTH AND SAFETY | Aim for 0 lost-time workplace accidents for our employees and contractors working on our behalf | 2028 | Workplace accident frequency rate | 3.01 |
| TRAINING | Maintain an average of 20 hours of training for our employees | 2028 | Hours of training per employee | 15 |
| SKILLS DEVELOPMENT | Achieve a level of 95% completion of employee Annual Performance Reviews (APRs) | 2028 | Percentage of APR completion | 94% |

| THEME | OBJECTIVE / QUANTIFIED OBJECTIVE | DEADLINE | INDICATOR | 2025 RESULTS |
|--------------------------------|--|-----------|--|----------------------|
| CUSTOMER SATISFACTION | Achieve an NPS of 70, reflecting a high level of customer satisfaction and their willingness to recommend Haulotte | 2028 | Net Promoter Score | 53 |
| QUALITY | Improve the number of warranty claims for our machines each year, and aim for 0 defects during the first month | Permanent | Average intervention rate | 0.183 |
| MACHINE DELIVERY | Achieve 90% of machines delivered in the same week as that confirmed on order | 2028 | Customer Service Rater | 93% |
| DELIVERY OF SPARE PARTS | Achieve over 95% of spare parts delivered on the day requested by the customer | 2028 | Fill Rate | 94.8% |
| PROVIDERS | 90% of Services requests closed within 10 days | 2028 | % of cases closed in less than 10 days in Salesforce | Not measured in 2025 |

Only the Net Promoter Score is reported in this sustainability report. The other indicators are monitored internally as part of our specific Quality objectives.



4.5. Our stakeholders

Haulotte maintains regular and constructive dialog with its main stakeholders. The Group created a mapping of the various players based on sectoral analyses and interviews conducted in the various Group entities. This helped identify and classify internal and external stakeholders according to their level of influence and impact on our CSR strategy and our business.

The table opposite summarizes the main forms of dialog with the stakeholders directly required for Haulotte's operation and the stability of our offer. These are stakeholders with whom the group is committed and with whom it cooperates proactively.

For other stakeholders, regular dialog is maintained in a variety of ways corresponding to the stakeholder's activity.

The stakeholder mapping was completed in 2022 based on analyses carried out in entities where a QSE management system is in place. It is updated whenever a new entity enters the scope of certification, subject to significant change. This mapping was supplemented by the consultation carried out as part of the double materiality analysis in 2024. Haulotte launched a consultation involving over 20 internal and external stakeholders. This part is described in detail in the chapter explaining the methodology used to carry out the analysis.

Feedback from our stakeholders is taken into account to amend our strategies and plans over time. Our governance bodies are regularly informed (through the various committees).



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



4.6. Our sites

We operate in many regions around the world.

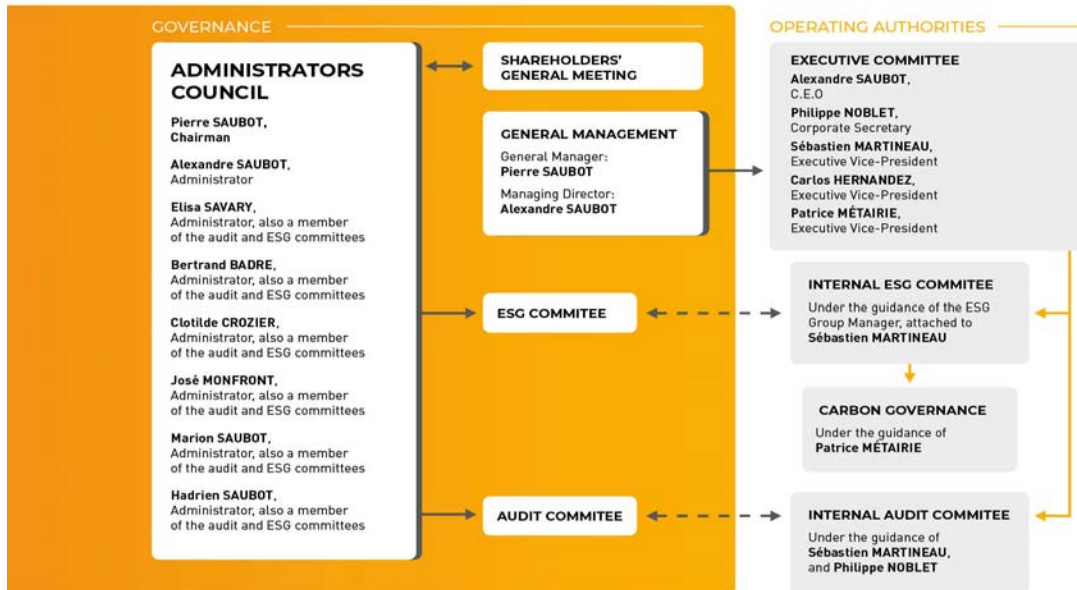


20 subsidiaries

5 production units



GOVERNANCE OF THE HAULOTTE GROUP



5 - OUR GOVERNANCE

As part of our sustainability approach, corporate governance of our company is an essential lever for ensuring that environmental, social and governance (ESG) issues are at the heart of our strategy. As well as seeking to comply with current standards, we want to establish a governance model that not only creates long-term value, but also aims to ensure the sustainability of our performance while addressing global challenges.

Our management, administrative and supervisory bodies play a key role in the strategic management, decision-making and supervision of sustainability initiatives in close interaction with the operational teams. This organization aims to develop agile and responsible governance, which prioritizes transparency, accountability and integrity.

As far as possible, we strive to make decisions that are consistent with the expectations of our stakeholders while complying with legal and regulatory requirements, particularly when it comes to managing social, environmental and sustainability risks.

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5.1. Board of directors

| NAMES OF THE MEMBERS | ROLE ON THE BOARD |
|----------------------|-----------------------|
| Mr. Pierre Saubot | Chairman of the board |
| Mr. Alexandre Saubot | Director |
| Mr. Bertrand Badré | Director |
| Ms. Elisa Saubot | Director |
| Mr. Hadrien Saubot | Director |
| Ms. Clotilde Crozier | Director |
| Mr. José Monfront | Director |
| Ms. Marion Saubot | Director |

Detailed information on the exact composition of the committee is provided in Appendix 2 of the Management Report (% independent directors, ratio of women, training and experience, etc.)



It is specified that the composition of the board of directors was modified during the year. At its meeting on November 3, 2025, the board of directors unanimously decided to co-opt Ms. Clotilde CROZIER as a director to replace Anne DANIS-FATÔME, who had resigned. This co-optation will be effective for the remainder of the initial term of office, subject to ratification by the combined general meeting of May 21, 2026.

The board of directors is the company's main decision-making body, being at the heart of the definition and monitoring of global strategy, including the sustainability strategy. Under French law and the internal rules it has adopted, our board of directors is responsible for the strategic direction of the company and for overseeing its management. In particular, it is responsible for:

- **Approving the strategy:** The board is responsible for defining major strategic guidelines, including sustainability. It approves company-wide ESG policies and objectives, notably in the areas of reduction of greenhouse gas emissions, diversity, inclusion and respect for human rights.
- **Overseeing the integration of CSR issues:** The board of directors ensures that the environmental, social and governance objectives are integrated into all Group activities. This includes the adoption of concrete measures in the areas of sustainable development, ethics and the fight against corruption.
- **Reporting and transparency:** The board is also responsible for reviewing and approving the various reports, ensuring that they comply with standards and accurately reflect the company's performance.

With regard to the composition of the board, the duration of directors' terms of office and the rules of professional conduct it applies, please refer to the corporate governance report drawn up by the board of directors (Part 1). For a report on the board's activities during the financial year ended December 31, 2025, please refer to section 1.23.3 of the corporate governance report.

Given the importance of sustainability issues and the effective monitoring of the risks to which the Group is exposed, the board of directors has decided to set up two specialized committees:

- On the one hand, an audit committee;
- On the other hand, a CSR committee.

These committees have a supervisory and monitoring role, helping to ensure the transparency and integrity of the company's management.

In view of the company's size and the limited number of its members, the board of directors has reserved the right to form a CSR committee or an audit committee directly.

In any event, the board's supervision of these specialized committees is optimized by the fact that six (6) of the eight (8) board members sit on both the audit and CSR committees.

5.2. Audit committee

All the members of the audit committee have been selected on the basis of their skills, competence and in-depth knowledge of the company's activities and the challenges facing the Group. (please refer to the corporate governance report drawn up by the board of directors, Appendix 2 of the Management Report - sections 1.1.7 and 1.1.9).

| NAMES OF THE MEMBERS | ROLE ON THE COMMITTEE |
|----------------------|---------------------------|
| Mr. Bertrand Badré | Chairman of the committee |
| Ms. Elisa Saubot | Director |
| Mr. Hadrien Saubot | Director |
| Ms. Clotilde Crozier | Director |
| Mr. José Monfront | Director |
| Ms. Marion Saubot | Director |

During the financial year ended December 31, 2025, the company's audit committee met three (3) times.

Agendas are set according to the Group's needs and constraints. The minutes of each meeting are drafted under the responsibility of the chairman of the audit committee and then sent to all the members of the committee. Following each meeting of the audit committee, a report of the discussions and points raised is made available to the members of the board of directors.

Responsibilities of the audit committee

The board of directors has decided to set up a dedicated audit committee, notably to:

- Monitor the effectiveness of the internal control and risk management systems, as well as the internal audits where appropriate, with regard to procedures relating to the preparation and processing of accounting and financial information, without compromising its independence. For further information, please refer to Chapter 13 of Part 1 of the Management Report;
- Issue a recommendation on the statutory auditors proposed for appointment by the General Meeting. This recommendation to the board is drawn up in accordance with the regulations. It also makes a recommendation to the board when the renewal of the term of office of the statutory auditor(s) is being considered under the conditions defined by the regulations;
- Monitor the statutory auditors' performance of their duties and take into account the findings and conclusions of the Haute Autorité de l'Audit following audits carried out in application of the regulations;
- Ensure that the statutory auditor complies with the conditions of independence in accordance with the terms and conditions set out in the regulations;
- For public interest entities, approve the provision of services other than the certification of accounts in compliance with applicable regulations;
- Report regularly to the board on the performance of its duties. It also reports on the results of the work to certify the financial statements, on how this work contributed to the integrity of the financial information, and on the role it played in this process. It informs the board without delay of any difficulties encountered;
- In addition, the audit committee regularly reviews the risk mapping to identify and control the major risks facing the Group. In this process, it benefits from the expertise of the internal audit function, which brings together employees from various operational departments. This collaborative approach gives us a finer, cross-functional view of the issues at stake, facilitating proactive, targeted risk management.

5.3. CSR committee

The CSR committee's mission is to monitor the Group's CSR approach, particularly in terms of sustainable development, ethical governance and social responsibility. It ensures that these issues are integrated into the Group's practices and strategic decisions. The committee also monitors sustainability information in accordance with legal requirements.

In addition, the CSR committee is responsible for supervision, validating long-term objectives and monitoring CSR performance, in interaction with the internal operational CSR committee, to ensure the consistency and relevance of actions taken.

The operational committee is made up of employees from various departments within the company and was created in 2022 to ensure that ESG (Environment, Social, Governance) issues are taken into account across the full range of the Group's activities.

The board of directors' CSR committee bases its work on feedback and information shared by the internal CSR committee. The latter, which is closer to operational reality, provides detailed analyses and reports on progress made in the field, giving the CSR committee a comprehensive, up-to-date view of initiatives and their impact. In turn, the board of directors' CSR committee can challenge and guide the action to be taken, while ensuring a long-term perspective of the CSR issues.

Please refer to the structure of the audit committee, which is organized identically.

During the financial year ended December 31, 2025, the company's CSR committee met on two (2) occasions on the dates listed below

| DATE OF MEETING | NUMBER OF DIRECTORS PRESENT OR REPRESENTED | ATTENDANCE RATE | MAIN ITEMS ON THE AGENDA |
|-------------------|--|-----------------|---|
| April 7, 2025 | 4/6 | 67% | <ul style="list-style-type: none"> ➤ Review of potential conflicts of interest ➤ Presentation and review of the sustainability report for the year ended December 31, 2024 ➤ Review of alerts received and fraud, if any ➤ Follow-up of procedures relating to the preparation and processing of sustainability information ➤ Review of the process for preparing sustainability information for disclosure under the CSRD; ➤ Update on regulatory developments ➤ Follow-up of the sustainability auditors' assignments regarding the certification of sustainability information and their independence; ➤ Review of the management report and the group management report ➤ Various questions ➤ Examination of the regulatory and standards framework <ul style="list-style-type: none"> • Presentation of the latest developments concerning the CSRD (Corporate Sustainability Reporting Directive) and the European green taxonomy • Analysis of forthcoming regulations on sustainability and extra-financial reporting ➤ Presentation of changes in the QSE policy and CSR Vision ➤ Monitoring of the guiding principles of the Group's CSR vision and related actions carried out ➤ Other business (if any) |
| September 9, 2025 | 4/5 | 80% | <ul style="list-style-type: none"> ➤ Presentation of changes in the QSE policy and CSR Vision ➤ Monitoring of the guiding principles of the Group's CSR vision and related actions carried out ➤ Other business (if any) |

In addition to the sustainability roles explained above, the committee is also responsible for:

- Monitoring the processes for preparing sustainability information;
- Formalizing recommendations where appropriate;
- Monitoring the effectiveness of internal risk management controls;
- Monitoring the performance of the sustainability auditor's assignments and their independence.

The committee reports on its work to the board of directors.

5.4. Other bodies

Shareholders' Annual General Meeting

The Shareholders' Annual General Meeting (hereinafter "AGM") is another key element of corporate governance, as it enables shareholders to participate in the company's strategy and management, including its sustainability. The AGM is an opportunity for shareholders to:

- Approve the Group's management (give discharge to CEOs and Deputy CEOs for their respective mandates)
- Vote on sustainability reports, ESG objectives and actions taken
- Approve the financial statements and management report, including the sustainability statement

General Management

The Chief Executive Officer (CEO) and the Deputy Chief Executive Officer (D/CEO) are responsible for implementing decisions made by the board of directors and for the day-to-day operational management of the company, including sustainability initiatives. Responsibilities include:

- **Implementing the ESG strategy:** They oversee the implementation of ESG policies at operational level and ensure that business practices are aligned with the CSR objectives defined by the board of directors
- **Reporting and monitoring ESG performance:** The CEO also monitors ESG objectives, and reports regularly to the board of directors on the progress of these objectives, as well as any necessary adjustments.

They report to the board on their actions.

Executive (COMEX) and operational (COMOP) committees

The Deputy CEO, who also heads the executive committee, works in close collaboration with all executive committee members, to whom all the Group's strategic functions report (Industrial, Finance, Sales, Legal, Risk and Human Resources Departments), in order to make decisions concerning the Group's business.



Alexandre SAUBOT
C.E.O.



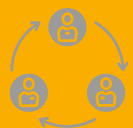
Sébastien MARTINEAU
Executive Vice-President



Patrice MÉTAIRIE
Executive Vice-President



Philippe NOBLET
Corporate Secretary



GENERAL
INFORMATION**Internal audit committee**

Through its organization, the internal audit committee oversees risk management, regulatory compliance and the effectiveness of internal control within Haulotte Group. It supervises the audit program, identifies major risks and ensures that appropriate action plans are implemented. It contributes to continuous improvement and operational excellence, while ensuring that the system is simple, proportionate and complementary to existing control activities. It regularly reports to General Management on the status of risks, internal controls and actions taken.

This committee is sponsored by the Group's Executive Vice-Presidents and Corporate Secretary, and reports to the board of directors via the audit committee

Internal CSR committee

The role of the internal CSR committee is manifold: it clarifies specific CSR issues according to Group priorities, identifies key success factors, defines operational objectives, and ensures consistency with the company's overall vision. This committee also helps to identify and share with the governing bodies any significant deviations or inconsistencies in relation to the objectives set. The operational CSR committee is thus a key player in the effective implementation of the CSR objectives defined by the governing bodies.

This committee is sponsored by the Executive Vice-Presidents and reports on the outcome of its activities to the board of directors via the CSR committee.

Carbon governance

Carbon Governance was created in 2025 to manage matters relating to the Group's carbon footprint audit, trajectory and transition plan for climate change mitigation. It is sponsored by the Executive Vice-Presidents.

Its main objective is to help the Group structure and monitor actions to reduce greenhouse gas emissions, in line with the carbon trajectory approved by the executive committee



5.5. Training for governing bodies

One of the missions of the governance bodies is to ensure that its members, managers and employees are aware of the challenges facing the Group. In particular, the company seeks to set up ongoing training programs for its managers and employees to strengthen their understanding of ESG issues. These training courses include modules on:

- Business ethics and governance
- Compliance with CSR and CSRD standards
- Environmental and human rights risk management

Most members of the executive committee, the legal department and the internal operational CSR committee attended a training course in 2024, the main aim of which was to acquire the necessary knowledge of ESG concepts and risks.

In the same way as other employees, the members of the governance bodies all have access to the communications and awareness-raising activities carried out by the Group, such as the Friday Talks, the Sustainable Development Week workshops, and occasional communications by e-mail or on screens. In addition, the various training modules launched through the Haulotte Academy are also available to them.

As indicated in the corporate governance report drawn up by the board of directors, the company is continuing work to achieve compliance with the recommendation of the Middennext Code concerning the introduction of a three-year training plan for the members of the board of directors (see 1.1.7 of the report). As a result, the board of directors, in collaboration with the specialist committees, is careful to offer its members training courses that are adapted to the legal developments and the challenges facing the sector.

With regard to the sustainability statement, the results of the double materiality analysis, together with a full presentation of material and non-material IROs (Impacts, Risks, Opportunities), were brought to the attention of the governing bodies.



5.6. Information provided to governing bodies

The information provided to the governing bodies covers a wide range of topics related to sustainability issues, including in particular:

- **ESG risks and opportunities:** The governing bodies receive information on the risks and opportunities generated by ESG issues.
- **Performance indicators:** The main KPIs (Key Performance Indicators) on progress in sustainability are presented to the governing bodies. We strive to select indicators that are in line with our ambitions and the expectations of our stakeholders, and that reflect the results of our actions.
- **Sustainability initiatives and policies:** The governing bodies are kept informed of initiatives taken by the company to promote sustainable and responsible practices, as well as developments in internal policies on corporate governance and social and environmental responsibility.
- **Legislative and regulatory developments:** A regulatory watch is regularly carried out to enable the company to anticipate and integrate the effects of legislative and regulatory changes on its actions as far as possible.

The close links between the governing and operational bodies means that this information can be communicated as regularly as deemed necessary. This feedback is provided by the CSR department.

5.7. Integration of sustainability-related performance in incentive schemes

For the time being, Haulotte has not yet included any criteria linked to its sustainable development objectives in its incentive schemes.

5.8. Statement on due diligence

Haulotte and its entities remain below the thresholds set by the French due diligence regulations adopted in 2017. Nevertheless, we have a long tradition of ensuring that our suppliers and partners respect human and social rights. This attention is based on long-standing relationships and in-depth knowledge of our suppliers, whom we visit regularly and audit if necessary via our in-house teams.

For several years now, we have been progressively deploying a series of measures, described in detail below and in this report, to guarantee their compliance and encourage their best practices. Our supplier due diligence process is structured as follows:

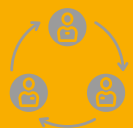
- a whistle-blowing system (described in the “Prevention and Detection of Corruption and Bribery” section) that enables any internal or external person to report any abnormal situation
- a responsible purchasing charter (described in the “Supplier relations” section), now included in the Group’s Code of Ethics
- a supplier audit system with specific monitoring of action plans. These action plans are managed with suppliers to monitor their effectiveness, and to enable regular exchanges with them (described in ESRS S2 Value chain workers)

Furthermore, stakeholders were also involved in carrying out the materiality analysis, and thus in identifying and analyzing the Group’s impacts, risks and opportunities (described in the “Double Materiality Analysis” section).

5.9. Risk management and internal controls

Risk management within Haulotte Group is coordinated by the Risk Management Department. The Risk Management Department has set up a global risk management structure which ensures that risks are identified, assessed, managed and monitored throughout the organization.

Information on risk management is provided in the management report on page 18 in the “Risk mapping” section



C'EST QUOI LA NEUTRALITE CARBONE ?



La **neutralité carbone** c'est un objectif qui consiste à **équilibrer** ce que nous émettons en gaz à effet de serre avec ce que nous sommes capables d'absorber.

6 - DOUBLE MATERIALITY ANALYSIS

In 2024, Haulotte carried out a double materiality analysis on all its production sites, distribution subsidiaries, logistics hubs and all its activities. It was carried out jointly with an external consultancy firm to guarantee robustness and methodology.

This analysis has not yet been fully integrated into the company's overall risk management approach, although some elements have been used to facilitate simultaneous management.

In 2025, the double materiality analysis was updated to confirm the relevance of sustainability topics in light of changes in the context, the Group's activities, and its strategy. This review covered the Impacts and Risks already identified, as well as the Opportunities that were further developed and added. Validation by the Executive Committee (Comex) was carried out on the basis of a synthesis of the IROs by ESRS topic, making it possible to confirm or adjust the proposed materiality levels and to ensure their alignment with the Group's strategic orientations. As a result, no significant changes emerged from the review, with the exception of the impact related to water consumption in own operations, which is now considered non-material (see p.46).

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6.1. Methodology used

The aim of this double materiality analysis is to determine the importance of sustainable development themes from two angles:

- **Impact materiality**, i.e. the negative or positive impacts of the company and its activities on the environment and on its entire value chain. This section takes into account **the magnitude** (criticality scale of the subject), the **extent** (value chain and stakeholders concerned, but also the geographical scope of the impact), the **irremediability** (ability to remedy the negative impact), and **the probability** of the impact. The probability rating includes the concept of expected and actual effects.
- Financial materiality, i.e. the risks and opportunities that environmental, social and governance issues represent for the company's business and value. The criticality scale for risks and opportunities consists of several criteria for assessing the magnitude: **the impact in terms of financial cost** (financial losses), **the impact on the company's image** and on the loyalty and trust of stakeholders on these subjects, and finally **involvement in a criminal and/or regulatory case**. The significance of the risks and opportunities identified was assessed on the basis of probability of occurrence and feedback. This last criterion was taken into account only for real risks and opportunities identified and for which the consequences of the risk or opportunity have been observed over the last three years.

The financial ratings considered for this analysis were aligned with the financial impact scales used for Group risk mapping.

A scale from 1 to 5 was used for each rating criterion, with 1 being the weakest criterion and 5 the most significant. The maximum rating is therefore 25 for impacts, and a maximum of 50 for financial risks whose consequences have been observed over the past three years.

Materiality thresholds were defined to determine whether or not each IRO is material. The impact threshold was set at over 10, and the financial threshold at over 8.

The materiality analysis was carried out in four stages:

6.1.1. Diagnosis of the present situation

Haulotte identified a list of sustainable development themes by conducting an analysis of the Group's current CSR approach and the various actions and projects already in place, an analysis of its business model and value chain, and sector-specific research on the entire value chain (forward planning, news and association reports) on sector-specific issues. An analysis of the Group's stakeholders was also carried out, with a view to consulting them.

6.1.2. Consultation of internal and external stakeholders

Haulotte launched a consultation in 2024 involving over 20 internal and external stakeholders. Stakeholders were selected on the basis of the company's value chain to ensure that all players were represented. For the first financial year, we decided to focus on consulting customers, suppliers, banks and insurance companies, and trade associations. This consultation took the form of interviews to gather their expectations regarding the evolution of Haulotte's CSR approach. The aim was also to identify the major trends and weak signals that could impact the Group in the future.

In addition to these external consultations, dialogs were held with internal stakeholders representing various teams and geographical areas within the Group. These internal stakeholders included members of the Human Resources, Legal and Compliance, Quality, Safety and Environment, and Finance Departments, as well as managers from production sites and distribution subsidiaries, consulted according to their expertise and their positions. These internal dialogs were carried out in two parts:

- Individual interviews with certain key functions, in line with our CSR vision,
- A one-day discussion workshop with internal stakeholders to identify and validate impacts, risks and opportunities.

Internal consultations actively took into account the different activities of the Group and its various entities, and across the entire value chain. These discussions enabled the preliminary drafts of the analysis to be completed and critically evaluated, ensuring a robust and comprehensive review process.

No new consultations were carried out in 2025.

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The data from these consultations were used for the double materiality analysis. They proactively presented the topics identified for analysis, and highlighted the areas Haulotte should prioritize. The aim was to ensure that the Group focuses on the most material themes from a sustainable development point of view.

6.1.3. Detailed analysis and assessment of Impacts, Risks and Opportunities

Haulotte then continued the double materiality analysis, using the ESRS from the outset to identify the relevant impacts, risks and opportunities, and then integrating the elements from the diagnosis and stakeholder consultation. Complementary studies and guidelines enabled us to understand how sustainability issues impact the company's business in terms of risks, and provided detailed information on the financial impact of environmental and social issues on the business model. This analysis also made it possible to rule out subjects that were not material with regard to the Group's activity and business model.

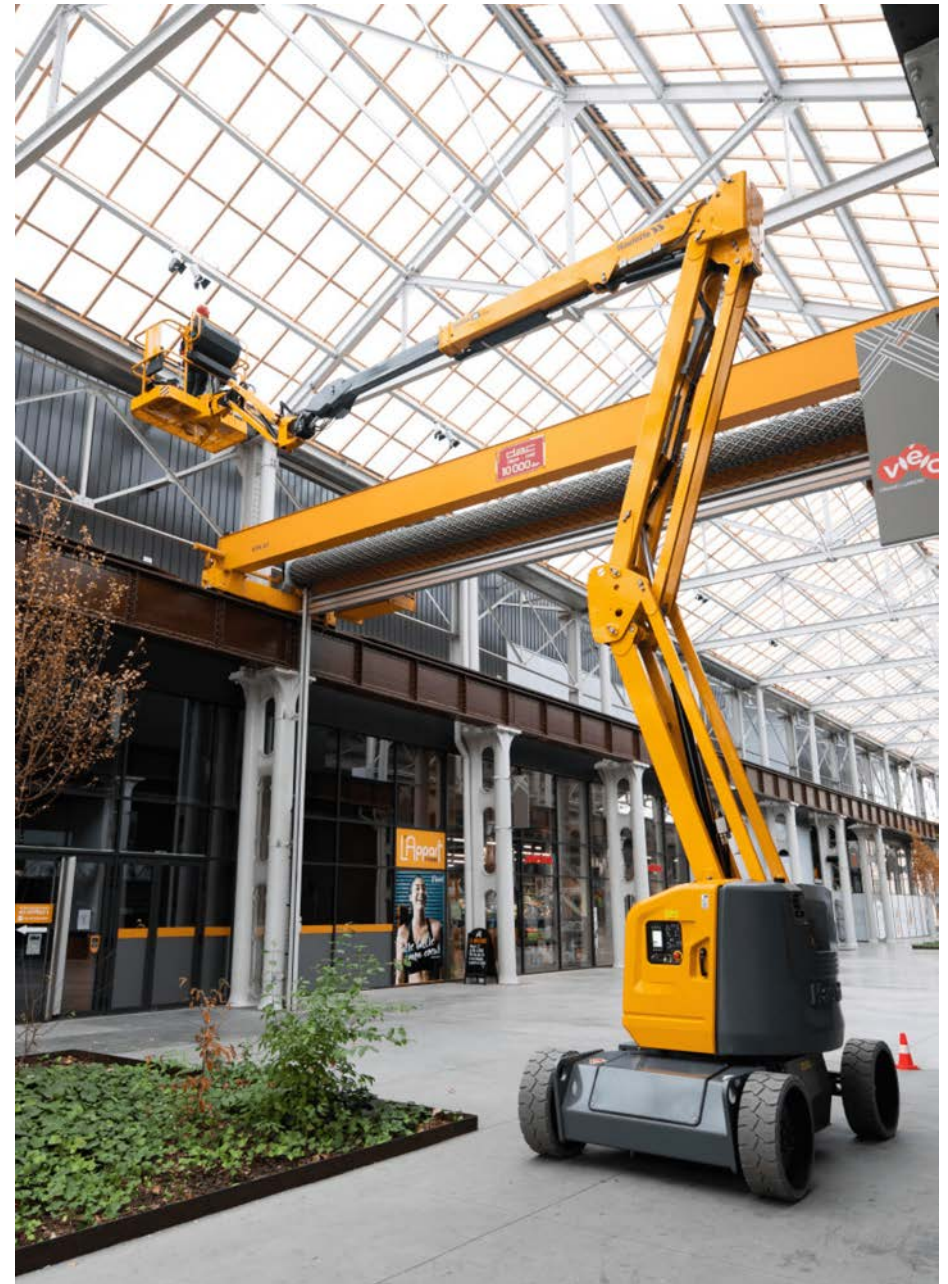
Taken together, these factors provided the Group with a structured approach to assess the probability, magnitude and nature of the effects of the impacts, risks and opportunities identified from the standpoint of continued use of or access to resources, as well as the Group's dependence on business relationships. This phase involved assessing the potential financial implications of each impact, risk and opportunity for Haulotte, considering their likelihood of occurrence, and understanding their potential impact on the company's business, reputation, and prospects in the short, medium and long term. The financial implications were determined in the context of the Group's risk rating thresholds. No sustainability risk was prioritized over another.

These impacts, risks and opportunities were then transformed into challenges (see table p28). We drew on the CSRD's thematic ESRS to define the subjects of these challenges.

6.1.4. Results and presentation

Once the final results had been consolidated, a detailed presentation and explanation of the methodology was given to the executive committee and then to the board of directors. Validation of the methodology and associated results was obtained from these two bodies in September 2024.

The 2025 update was presented to the executive committee, the audit committee and the CSR committee for approval. This analysis is reviewed at least once a year.





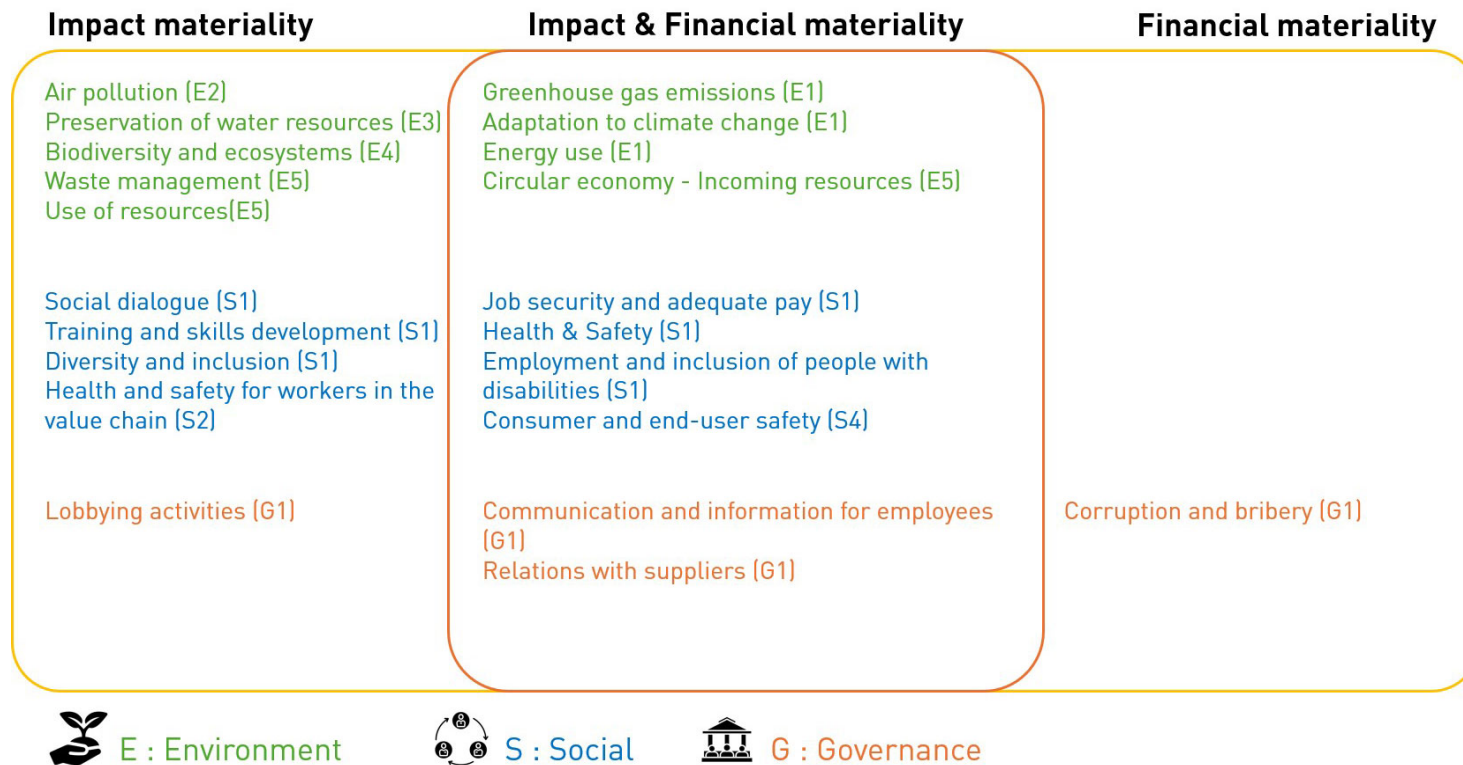
6.2. Material impacts, risks and opportunities and their interaction with strategy and business model

The diagram below shows the material issues for Haulotte. For a complete list of IROs, please refer to the heading of each chapter.

The IROs take into account all activities, the Group's carbon footprint, incoming and outgoing resources, the types of pollution generated by the activity, business relationships and geographical locations. Particular attention has been paid to the geographical locations of the entities in terms of their exposure to risks related to climate adaptation or transition, biodiversity, water and marine resource management risks, systemic risks, and political and regulatory issues.

They are classified below according to impact and/or financial materiality for the related IROs. Therefore, if an IRO is material, so is the issue.

Opportunities for 2025 were studied as part of our double materiality update, and are described in detail at the start of the chapter. With regard to water, the use of water for our own activities is now non-material. Only the use of water resources for our value chain has been retained.

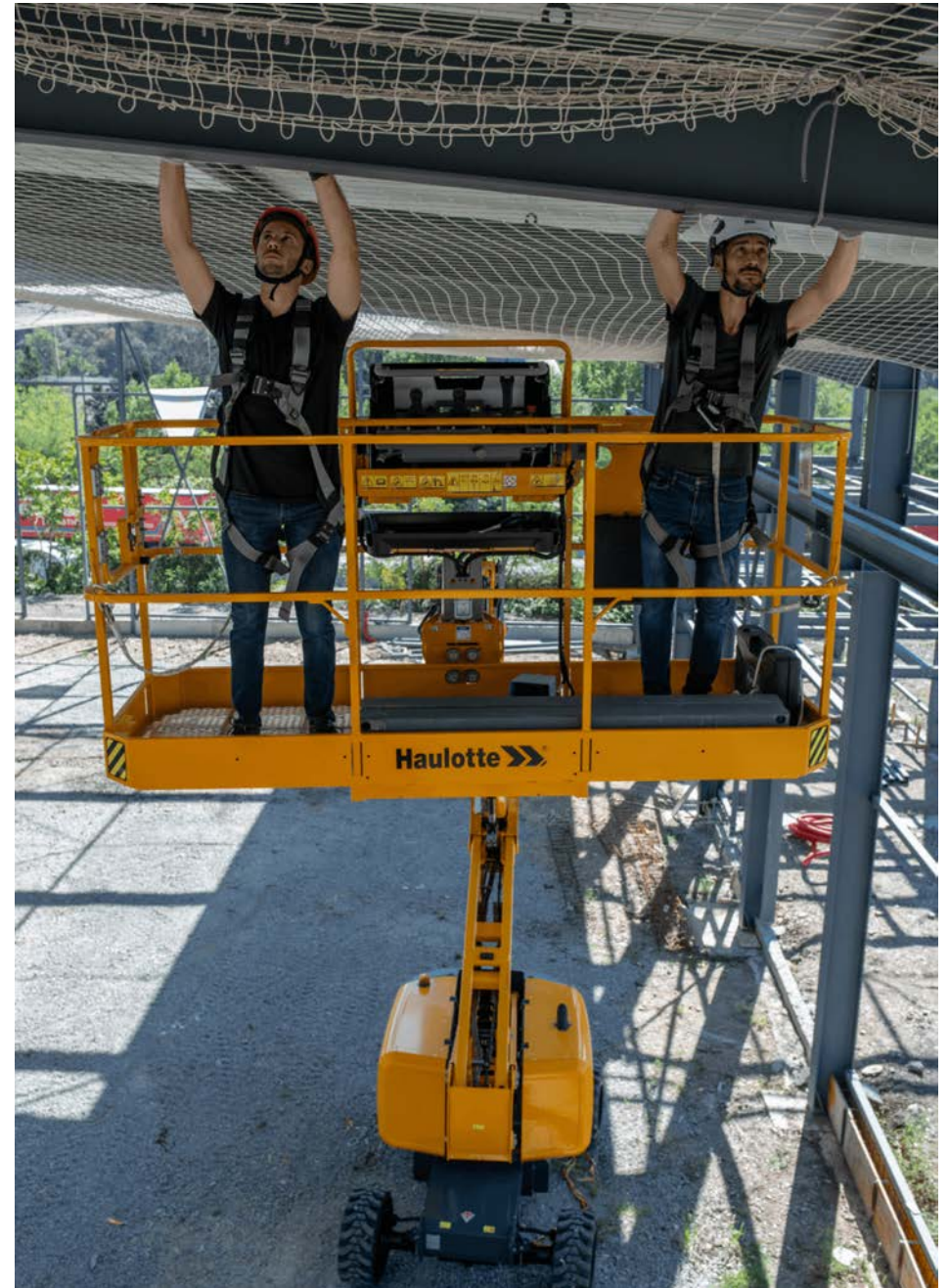


GENERAL
INFORMATION

Haulotte is committed to publishing its material impacts, risks and opportunities in a transparent and responsible manner. No group-specific IRO has been identified. They are all taken from the ESRS themes. The double materiality analysis carried out in 2024 enriched the previous assessments presented in the Extra-Financial Performance Statement, making it possible to identify and assess these factors taking into account both internal operations and the external environment. The results of this analysis are presented on page 27. The company has not identified any current financial effects of the identified IROs.

The Group's strategy, business model and QSE/CSR policy are designed to be responsive and adaptable to themes identified as material for Haulotte. The Group continuously monitors and assesses its impacts and risks, and seizes opportunities in line with strategic objectives.

To ensure that the chosen strategy and model are resilient and sustainable, creating value for stakeholders and reducing risks, in 2025 the Group worked on a QSE and CSR roadmap, based on the new policy and on the Group's mission. This roadmap can be found under the headings of the environmental information (p.30), social information (p.65) and information on Governance and Business Conduct (p.95) sections.





ENVIRONMENTAL INFORMATION

Haulotte places the environment at the heart of its sustainability strategy by adopting responsible practices throughout its value chain.

The company is committed to reducing its ecological footprint by developing innovative, environmentally friendly solutions. This is reflected in the reflection around the eco-design of its aerial work platforms, working on the recyclability of its machines and on more energy-efficient technologies.

Haulotte is also working to reduce its CO₂ emissions by launching initiatives optimizing its industrial processes, and improving the energy efficiency of its sites.

In addition, the company is implementing rigorous waste management and proposing offers linked to the circular economy. It has launched studies on biodiversity and water, and is beginning to work with its value chain on CO₂ emissions.

Through these actions, Haulotte affirms its commitment to a sustainable and responsible ecological transition.

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1 - SIGNIFICANT IMPACTS, RISKS & OPPORTUNITIES



| CLIMATE CHANGE | | | |
|---|------------------------------|--------------|------------|
| <i>Climate change mitigation (E1)</i> | | | |
| Greenhouse gas emissions from our operations, services, value chain and use of our machines The manufacturing, use and end-of-life stages of aerial work platforms emit GHGs: extraction of raw materials, energy-intensive processes, etc. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Downstream |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| Increase in the service life of our products, thereby reducing the greenhouse gas emissions associated with their manufacture The long service life of our products limits the GHG emissions associated with the production of new machines. | | | |
| Type: positive impact | | | |
| Value chain | | | |
| Upstream | Own activity | Downstream | |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| Financial loss linked to new regulatory requirements on greenhouse gas emissions, their price per tonne and associated taxes There are transition risks associated with moving to a low-carbon economy, such as investment costs. Furthermore, regulations are changing day by day, which can lead to risks in terms of internal organization and unforeseen expenses | | | |
| Type: financial risk | | | |
| Value chain | | | |
| Upstream | Own activity | Downstream | |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| Opportunity linked to the reliability and durability of our solutions In a context of climate deregulation, the reliability of our solutions can help increase market shares | | | |
| Type: Opportunity | | | |
| Value chain | | | |
| Upstream | Own activity | Downstream | |
| Time horizon | | | |
| Short term | Medium term | Long term | |

| | | | |
|---|------------------------------|--------------|------------|
| <i>Adaptation to climate change (E1)</i> | | | |
| Social impact of possible closure or relocation of activities due to climate change An impact has been identified for Group employees in terms of working conditions and job retention in the event of relocation or compulsory site closure due to physical and climatic risks. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Downstream |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| Substantial financial loss linked to the closure or relocation of operations due to extreme weather events There is a risk of site closures/relocations due to extreme weather events, entailing significant financial costs | | | |
| Type: financial risk | | | |
| Value chain | | | |
| Upstream | Own activity | Downstream | |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| <i>Energy use (E1)</i> | | | |
| Energy consumption required for our activity Our activities require a certain amount of energy, notably gas for the paint lines at our production sites, and electricity. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Downstream |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| Energy consumption necessary for the raw materials used to produce our products Our value chain also consumes energy, particularly for the extraction of raw materials needed for the components we use, such as steel and the rare metals in the batteries used in our machines. | | | |
| Type: negative impact | | | |
| Value chain | | | |
| Upstream | Own activity | Downstream | |
| Time horizon | | | |
| Short term | Medium term | Long term | |

| | | | |
|--|------------------------------|--------------|------------|
| Opportunity linked to our low-carbon range To address growing customer demand for solutions with low environmental impact, the Group's strategy includes the development of a low-carbon range capable of generating an increase in market share and consolidating the Group's leadership in this field | Type: opportunity | | |
| | Value chain | | |
| | Upstream | Own activity | Downstream |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| Reduction of energy consumption by extending the service life of our machines The long service life of our machines helps to reduce the energy required to manage their end-of-life. | | | |
| Type: positive impact | | | |
| Value chain | | | |
| Upstream | Own activity | Downstream | |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| Financial loss due to rising energy costs There is a significant financial risk, notably linked to rising energy costs which have already occurred on a global scale recently but which could occur again in the coming years. | | | |
| Type: financial risk | | | |
| Value chain | | | |
| Upstream | Own activity | Downstream | |
| Time horizon | | | |
| Short term | Medium term | Long term | |
| RESOURCES AND BIODIVERSITY | | | |
| <i>Pollution (E2)</i> | | | |
| Air pollution linked to the Group's activities throughout its value chain The pollution that can result from Haulotte's activities, in particular air pollution due to particles emitted by our machines with combustion engines, by their transport to customers, and also at certain stages in our value chain (mining for example) is material. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Downstream |
| Time horizon | | | |
| Short term | Medium term | Long term | |

ENVIRONMENT



| | | | |
|---|-------------------------------------|-------------------------------------|--------------------------|
| Electrification of the Group's product range Haulotte machines are mainly powered by electricity, which is less polluting for the environment. | Type: positive impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>Water consumption and withdrawals (E3)</i> | | | |
| Use of water in activities The Group's assets are not considered to be major consumers of water, as water consumption depends mainly on the paint lines at production sites. Water management is still part of Haulotte's sustainable development strategy for this reason, and also because of our value chain. In fact, some of the activities in this chain could be present in areas suffering water stress, and thus have an impact. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>Biodiversity and ecosystems (E4)</i> | | | |
| Haulotte's activities contribute to global warming, which has consequences for ecosystems and biodiversity The manufacturing, use and end-of-life stages of aerial work platforms emit GHGs: extraction of raw materials, energy-intensive processes, etc. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Impact on the destruction and degradation of habitats linked to the raw materials used in our products Destruction and degradation of habitats during the extraction and transportation of ores used in the manufacture of aerial lift platforms (e.g. water pollution, soil pollution). This impact is likely to grow further with the production of electrical machines. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Impact on habitat destruction and degradation linked to our buildings Destruction and degradation of habitats during the construction and operation of Haulotte sites (e.g. water pollution, soil pollution). | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Soil degradation and impact and dependence on ecosystem services Significant soil disturbance and alteration of water flow services, notably through the displacement of large quantities of earth, deforestation and soil artificialization. This can lead to soil erosion, loss of fertility and degradation of farmland as well as an increase in flooding phenomena. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>Waste management (E5)</i> | | | |
| Generation of hazardous waste during activities Waste management is a material issue for the Group. Its activities generate amounts of hazardous and non-hazardous waste. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Lack of control over the end-of-life of our products Although there are channels for processing ferrous waste and other machine components, Haulotte has no control over the end-of-life of all its machines. End-of-life management is not known, or spare parts may not be processed or reconditioned. Inappropriate disposal of machine waste can affect human health and biodiversity. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | | | |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| <i>Circular economy principles (E5)</i> | | | |
| Products and services linked to the circular economy offered by the Group Machine ranges incorporating circular economy principles to limit environmental impact. | Type: positive impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Use of recycled parts in the manufacture of our machines Financial loss if the Group does not increase its share of recycled / reconditioned raw materials, thus failing to meet market expectations and/or customer demands. | Type: financial risk | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Opportunity linked to our circular economy strategy Strengthening of the market share through a circular economy strategy focused on sustainability, reuse and optimization of equipment and components. | Type: opportunity | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Use of resources (E5)</i> | | | |
| Impact of extracting the resources needed to manufacture the spare parts required to produce our machines Extracting the resources needed to manufacture the parts used in our machines has an impact on the places where they are extracted, both in environmental and social terms. | Type: negative impact | | |
| | Value chain | | |
| | Upstream | Own activity | Down-stream |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Time horizon | | |
| | Short term | Medium term | Long term |
| | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

2 - TAKING CARE OF SOCIETY

The Group's mission is central to its QSE/CSR policy. It also includes the three components of the mission. Each of these components corresponds to the different pillars of the Group's CSR approach.

TAKING CARE OF SOCIETY corresponds to the ENVIRONMENTAL part of the approach.

2.1. Policy

Haulotte places sustainability at the heart of its mission, caring for society through its employees, its partners and its entire ecosystem.

For several years now, the company has been designing increasingly safe and responsible products and solutions, and is one of the pioneers committed to the decarbonization of equipment. Today, this ambition is reflected in an environmental strategy structured around three major objectives:

SOCIETY

-  **Reduce the environmental impact of our activities**
-  **Support our customers in their energy transition by offering them low-emission products and innovative services**
-  **Extend the life of our products through a number of innovations and services**

Step by step, Haulotte is deploying concrete action to limit its CO₂ emissions, optimize its energy and resource consumption, improve its waste management, develop low-emission solutions and promote the reparability or reconditioning of its machines.

Through these commitments, the company is resolutely moving forward on its sustainable development trajectory and affirming its determination to contribute to an industry that is more respectful of the environment and society.

2.2. Objectives

The Group has defined an indicator for each component of the mission that enables it to ensure that the mission has been achieved.

As part of the ENVIRONMENTAL section, the indicator must make it possible to ensure that Haulotte takes effective CARE OF SOCIETY

| JOB DESCRIPTION | MAIN INDICATOR | 2028 OBJECTIVE | 2023 RESULT | 2024 RESULT | 2025 RESULT |
|------------------------|--------------------------|----------------|----------------------------|----------------------------|----------------------------|
| TAKING CARE OF SOCIETY | GREENHOUSE GAS INTENSITY | In progress | 4.70 tCO ₂ e/€k | 4.23 tCO ₂ e/€k | 3.69 tCO ₂ e/€k |

This indicator is explained in detail on page 38 of this sustainability statement

Other indicators and their associated objectives also help us achieve our mission.

They are explained in the header of each of the Group's challenges.

2.3. Actions

Main 2025 actions related to TAKING CARE OF SOCIETY

- ▶ Setting up carbon governance to support the Group's decarbonization objectives (p.22 and p.40)
- ▶ The company's commitment to the ADEME ACT PAS A PAS initiative to build a carbon trajectory (p.34 and p.40)
- ▶ Launch of four new PULSEO machines (electric machines replacing their diesel equivalents in the range - p.42)
- ▶ Launch of LIVE ASSIST (remote troubleshooting service - p.42)
- ▶ Launch of CHAIN VISION (testing of components and parts to decide whether or not to change them depending on their condition - p.56)

Other actions

Other actions are described in detail in the dedicated section of each chapter.

3 - CLIMATE CHANGE



OUR POLICY & OBJECTIVES

The Group's QSE & CSR policy provides a framework for the challenges of adapting to and mitigating climate change and energy, as part of its "taking care of society" approach. The main impacts, risks and opportunities identified concern greenhouse gas emissions generated by the Group's activities, its value chain and the use of machines by customers.

To respond to these challenges, the Group has set itself two major objectives: to reduce the environmental impact of its activities and to support its customers in their energy transition. In 2024, a full Group carbon footprint audit was carried out to establish a baseline year and prepare the definition of the carbon trajectory. This, and the associated transition plan, will be drawn up in 2026 and communicated the same year. ISO 14001 certifications have been maintained and operational actions have been deployed to limit our environmental footprint.

The Group is also developing low-emission products and innovative services. The carbon footprint of each machine has been calculated to meet stakeholder expectations.

Lastly, Haulotte has signed up to the Ademe ACT Pas-à-Pas initiative, so as to be able to announce a carbon trajectory at the beginning of 2027, with the related objectives and monitoring indicators.

OUR CHALLENGES AND RELATED MONITORING INDICATORS *(linked to the Group's QSE & CSR policy - Group scope)*

| CHALLENGES | MATERIAL SUBJECTS | PERFORMANCE INDICATORS | OBJECTIVES | 2025 RESULTS | RELATED PAGE |
|---|---|--|--------------------------|----------------------|--------------|
| Mitigating and adapting to climate change | GHG emissions linked to our activities | Greenhouse gas intensity | In progress (early 2027) | 3.69 tCO2e/€k | 38 |
| | | Transport intensity for machines and spare parts | In progress (early 2027) | Not measured in 2025 | / |
| Energy use | Energy consumption linked to our activities | Energy intensity | In progress (early 2027) | 75.2 kWh/k€ | 41 |

OUR 2025 ACTIONS

In 2025, Haulotte strengthened its commitment with regard to climate change through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

In terms of the product offer, Haulotte has accelerated the transition to low-carbon solutions with the launch of four new electric machines, contributing to the reduction of greenhouse gas emissions over the entire life cycle. In addition, the deployment of a remote troubleshooting service limits the number of journeys made for technical reasons, thus reducing the carbon footprint associated with on-site operations.

Last but not least, the company's participation in the ACT Pas à Pas approach, supported by ADEME, illustrates its determination to align its climate strategy with the objectives of the Paris Agreement, by gradually structuring its transition plan towards a low-carbon economy.

All these actions are explained in detail on the following pages.

3.1. Physical and climatic risks of Group entities

Some of our impacts, risks and opportunities concern adaptation to climate change, and in particular the risks that the Group may impose on its employees in the event of site closures and/or relocations following the increased risk of extreme climatic events.

A new analysis of these physical and climatic risks was carried out jointly with our insurers to measure the risk in 2025. No climate scenario was used to identify and assess these risks. It supplements that of 2024

Sites are ranked according to several criteria using a dedicated tool from AON, the Property Risk Analyser, and another from Swiss Ré

The 2024 criteria were:

- **earthquakes;**
- **wind;**
- **hail;**
- **rainwater flooding**

We have now added risks associated with:

- **hot weather;**
- **fires**
- **frost**

The conclusions of these two studies show that our sites have very little exposure to these risks. When they are exposed, these sites implement dedicated actions. For example, one of our sites is exposed to the risk of earthquakes and has been built to anti-seismic standards.

To date, no site has developed an adaptation plan linked to an identified major risk, apart from business continuity plans which exist at all French sites and are currently being rolled out across the Group. Furthermore, we have not yet done this work on our value chain.



3.2. Greenhouse gas emissions (GHG Protocol)

3.2.1. Methodological framework

The Group's greenhouse gas (GHG) emissions are accounted for in accordance with the GHG Protocol - Corporate Accounting and Reporting Standard, the international benchmark for GHG emissions inventories. Double reporting is carried out to also follow the Bilan Carbone® methodology of ADEME (the French Agency for the Environment and Energy Management).

We have no GHG emissions from emission trading schemes or biogenic CO2 emissions across our value chain. We did not use contractual instruments for the sale or purchase of energy.

3.2.2. Organizational boundary

The organizational boundary adopted is based on the operational control approach, in line with the recommendations of the GHG Protocol. It includes all entities over which the Group exercises direct control over its operations.

This boundary covers:

- the Group's industrial sites
- logistics hubs
- central functions
- As well as the distribution subsidiaries, which are integrated into the energy and activity data collection system in the same way as the other Haulotte entities.

The following entities have been excluded from the scope of consolidation for operational reasons: Levanor Maquinaria de Elevacion SA, Mundilevação, Scaffold Design & Erection, Seaway Scaffold & Equipment, Telescopelle SAS, Haulotte Services SA de CV, Haulotte Canada. The Russian entity was also excluded from the scope of consolidation. These exclusions are insignificant in relation to Group data.

3.2.3. Operational boundary

The GHG emissions inventory is structured according to the three scopes defined by the GHG Protocol

Scope 1 and 2

| | |
|----------------|--|
| Scope 1 | Emissions linked to the production and consumption of fossil fuels: gas consumption for heating and the operation of the paint lines |
| | Emissions linked to the use of vehicles operated by the company: fuel consumption for the vehicle fleet (company vehicles, mobile technician vehicles, sales vehicles) |
| Scope 2 | Emissions linked to electricity production: operations on entities |

Direct greenhouse gas emissions (or Scope 1) are produced directly by the company and come from fixed or mobile installations located within the organizational boundary and controlled by the organization.

Indirect energy emissions (or Scope 2) are the indirect emissions associated with the production of energy used for the organization's activities. Unlike Scope 1, the greenhouse gas emissions are not geographically produced where the energy is consumed, but where it is produced (nuclear power plants, thermal power stations, etc.).

Scope 2 can be calculated in two different and complementary ways:

- *location-based*: use of average emission factors for electricity consumed by the country or region over one year. These factors are taken from the ADEME database for France and the IEA database for other countries
- *market-based*: using emission factors from our carbon footprint calculation platform database. These are mainly the residual mixes of countries from the AIB (for countries outside Europe, a European emission factor has been used in the absence of more precise data).

Scope 3

| | |
|---------------------------|---|
| Scope 3 Upstream | Manufacture and transport of raw materials and products used for machines |
| | Packaging: purchase of packaging materials for machines and spare parts |
| | Employees' travel in the performance of their work |
| | Employee activities: commuting, meals |
| | Fixed assets: computer equipment, sites, company vehicles |
| | Purchases of products and services: day-to-day site operating expenses, such as cleaning, maintenance, communications and office supplies |
| Scope 3 Downstream | Use of products sold: energy consumption (diesel and electricity) during use and transport of customers' machines to their customers |
| | Waste: waste management and disposal |
| | Transport of machines to customers and spare parts |
| | End of machine service life |

Scope 3 emissions represent all emissions indirectly produced by the Group's activities which not accounted for in scopes 1 and 2 and linked to the entire value chain. Scope 3 can therefore be "upstream", i.e. emissions that stop when the machine and/or service is delivered. It can also be "downstream": emissions linked to the use, servicing, maintenance and end-of-life of the machine and/or service.

3.2.4. Calculation methodology

GHG emissions are calculated on the basis of activity data collected from industrial sites, distribution subsidiaries, logistics hubs and central functions (energy consumption, fuel, transport data, purchasing, etc.).

This data is associated with recognized emissions factors, derived from reference databases, and expressed in tonnes of CO2 equivalent (tCO2e), in accordance with the recommendations of the GHG Protocol. These databases are mainly those of ADEME, Ecoinvent or IEA.

Methodological focus: reference year

2023 was chosen as the reference year, this being the date on which the Group acquired a tool for GHG emissions accounting in CO2 equivalent. This platform is provided by WeCount.

Methodological focus: assumptions, origin and data collection

Data collection is based on a structured internal system.

The carbon footprint data includes an inherent uncertainty due to the multiplicity of emission factor sources used and to uncertainties in activity data, particularly concerning the use of machines sold (see explanation in the “Scope 3 Downstream” section).

Estimates were made when data was not yet available. Over the next few years, the Group is committed to modifying and improving the reliability of all data and reducing the uncertainties associated with the emission factors used and with the estimates.

Scope 1 & Scope 2

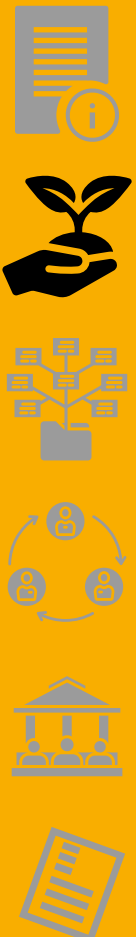
- Emissions linked to gas and electricity consumption are based on invoices received by Group entities from the various energy suppliers. For French entities, the implementation of a building management system makes it possible to retrieve actual data measured by the built-in sensors.
- The calculation of emissions from service and company vehicles was based partly on invoices from the energy suppliers concerned, and partly on the Group’s financial tool.

Scope 3

In line with the recommendations of the GHG Protocol, Haulotte favors the use of primary data from its own operations or those of its stakeholders whenever possible. If primary data is not available, secondary data (estimates, sectoral factors, etc.) is used on a transitional basis, as part of an approach to increase maturity.

| SCOPE 3 CATEGORY | DATA USED | % OF PRIMARY DATA |
|---|---|-------------------|
| Manufacture and transport of raw materials and products used for machines | Purchased volumes from purchasing systems | 80% |
| Packaging: purchase of packaging materials for machines and spare parts | Consolidated internal data | 100% |
| Employees' travel in the performance of their work | Consolidated internal data | 100% |
| Employee activities: commuting, meals | Consolidated internal data / Internal surveys / Estimates | 50% |
| Fixed assets: computer equipment, sites, company vehicles | Consolidated internal data | 100% |
| Purchases of products and services: day-to-day site operating expenses, such as cleaning, maintenance, communications and office supplies | Purchased volumes from purchasing systems | 100% |
| Use of products sold: energy consumption (diesel and electricity) during use and transport of customers' machines to their customers | Machine technical data / Usage assumptions based on customer uses | 50% |
| Waste: waste management and disposal | Data provided by partners | 80% |
| Transport of machines to customers and spare parts | Actual activity data from internal systems | 100% |
| End of machine service life | Technical assumptions based on product characteristics | 0% |

- Each machine produced and used is associated with its catalog weight
- The volumes of machines produced during the year are now used to calculate the various emissions requiring this data. Previously, we used the volume of machines sold. This change was made to reflect annual CO2 emissions.
- Production of machines and associated raw materials: the emission factors used are calculated on the basis of the machine’s bill of materials, choosing a main material for each last-level component, even in the case of hybrid or multi-material parts.
- Haulotte is committed to ensuring that these machines last 15 years. Durability tests are carried out with this in mind. A life cycle factor of 15 years is therefore applied to CO2 emissions linked to use.
- The assumption is made that 75% of our machines will be used by our customers over their entire service life.
- Transport of machines sold: assumptions were made based on customer data concerning the number of kilometers covered by the machines, and also about the number of trips made in a year.



3.2.5. Group carbon footprint (GHG Protocol - Group scope)

| | REFERENCE YEAR 2023 | 2024 | 2025 | CHANGE IN 2025 COMPARED WITH 2023 | 2030 OBJECTIVE |
|---|------------------------|---------------|---------------|--------------------------------------|--------------------|
| Gross GHG emissions for Scope 1 (tCO ₂ eq) | 10,620 | 8,776 | 6,677 | - 37% | In progress |
| Gross GHG emissions for Scope 2 (location-based in tCO ₂ eq) | 5,553 | 4,440 | 3,046 | - 31% | In progress |
| Gross GHG emissions for Scope 2 (market-based in tCO ₂ eq) | 5,059 | 4,436 | 3,343 | - 33% | In progress |
| Gross GHG emissions for Scopes 1 and 2 (location-based in tCO₂eq) | 16,173 | 13,216 | 9,723 | - 40% | In progress |
| Gross GHG emissions for Scopes 1 and 2 (market-based in tCO₂eq) | 15,679 | 13,212 | 10,020 | - 36% | In progress |

| | REFERENCE YEAR 2023 | 2024 | 2025 | CHANGE IN 2025 COMPARED WITH 2023 | 2030 OBJECTIVE |
|--|------------------------|------------------|------------------|--------------------------------------|--------------------|
| 3.1 Purchased products and services | 418,911 | 328,886 | 214,396 | - 49% | In progress |
| 3.2 Fixed assets | 5,489 | 4,042 | 2,832 | - 49% | In progress |
| 3.3 Emissions linked to fuels and energy (not included in Scope 1 or Scope 2) | 1,900 | 1,489 | 1,665 | - 12% | In progress |
| 3.4 Upstream transport of goods and distribution | 8,563 | 12,536 | 19,697 | + 230% | In progress |
| 3.5 Waste generated | 6,471 | 2,887 | 1,856 | - 71% | In progress |
| 3.6 Business travel | 2,571 | 2,370 | 1,590 | - 38% | In progress |
| 3.7 Commuting | 2,020 | 3,298 | 4,408 | + 218% | In progress |
| 3.8 Other upstream indirect emissions | 0 | 5,037 | 0 | N/A | In progress |
| 3.9 Downstream transport of goods and distribution | 22,280 | 16,338 | 14,114 | - 37% | In progress |
| 3.11 Use of products sold | 3,010,049 | 2,223,296 | 1,548,450 | - 49% | In progress |
| 3.12 End of life of products sold | 104,431 | 87,045 | 59,880 | -41% | In progress |
| Other indirect downstream emissions | 0 | 0 | 934 | N/A | |
| Total gross indirect GHG emissions for Scope 3 (tCO₂eq) | 3,582,689 | 2,687,223 | 1,869,821 | - 48% | In progress |

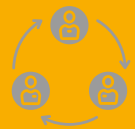
| | REFERENCE YEAR 2023 | 2024 | 2025 | CHANGE IN 2025 COMPARED WITH 2024 | 2030 OBJECTIVE |
|--|------------------------|------------------|------------------|--------------------------------------|--------------------|
| Total GHG emissions (location based in tCO₂eq) | 3,598,862 | 2,700,439 | 1,872,867 | -48% | In progress |
| Total GHG emissions (market-based in tCO₂eq) | 3,598,368 | 2,700,435 | 1,879,841 | -48% | In progress |

| | 2023 | 2024 | 2025 | %2025/2023 |
|--|-------------|-------------|-------------|-------------|
| Total GHG emissions per net income (tCO₂eq/€k) | 4.70 | 4.23 | 3.69 | -21% |

Group turnover is shown in the income statement of the Group's consolidated financial statements on page 4.

To date, there are no projects to absorb and/or mitigate greenhouse gases using carbon credits.

To date, Haulotte has no internal carbon pricing system.



Comments on 2025 results

In 2025, Haulotte Group's total greenhouse gas emissions fell significantly (-48% as compared to 2023). This reduction is the result of four families of complementary factors, described in detail below and throughout this section of the sustainability report.

Decarbonization actions undertaken

Pages 40 to 43 present numerous actions that have directly contributed to the reduction of our emissions in the three scopes:

- expansion of our electric range
- use of our innovations to reduce in-use consumption
- deployment of energy management systems
- deployment of service offerings that avoid journeys for technical reasons

The impact of the lower volumes of machines produced and sold

The drop in the number of machines produced (-42% as compared to 2023) automatically reduces our Scope 3, which accounts for the bulk of our emissions.

Changes in certain emission factors

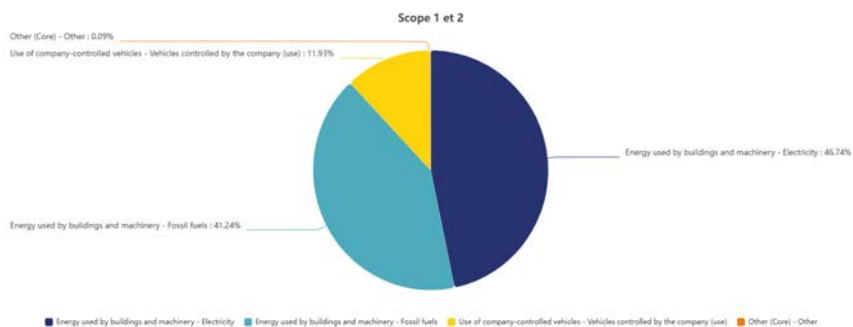
Some of the reductions observed are also due to changes in the emissions factors used in the carbon footprint audit. The calculation is based on ADEME, Ecoinvent and AIE databases, which are regularly updated. As a result, we now have a more accurate estimate of Scope 3 emissions, based on factors that are more closely aligned with the actual state of the value chains.

Improved reporting, reliability and harmonization of entity data

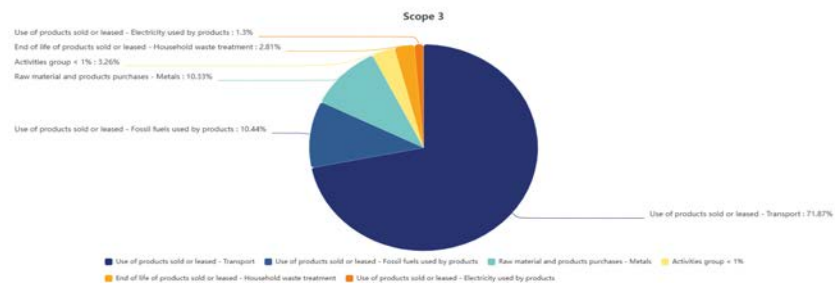
Part of the reduction in emissions observed in 2025 is also due to methodological factors.

- strengthened primary data collection
- setting up structured carbon governance, involving the operational departments and facilitating data feedback
- obtaining and/or improving more detailed data on certain sensitive items (machine composition, carrier data, energy data via BMS)

This improved data quality has led to a reduction in previous over-estimates (particularly concerning machine use, and a more accurate reallocation of emissions by item)



Breakdown of Scope 1 and Scope 2 GHG emissions



Breakdown of Scope 3 GHG emissions

3.3. Governance of our climate change actions

3.3.1. Managing TAKING CARE OF SOCIETY, the climate strategy and the transition plan

Our commitment is managed at the highest level of the company. The Sustainable Development Department reports to the Group's General Management and is a member of the Group executive committee. Sustainability issues are addressed by the various committees of the board of directors, in the executive committee and other bodies as necessary.

In addition, in 2025, the Group set up Carbon Governance to manage its climate strategy. This governance is sponsored by one of the Group's Executive Vice-Presidents, and managed by the Group's CSR manager and QSE manager. It is made up of the heads of the Group's various departments and is organized around the carbon footprint audit scopes.

The main aim of this governance is to help the Group structure and manage actions to reduce greenhouse gas emissions in line with the carbon trajectory defined by the Governance and approved by the executive committee.

This governance also aims to work on the creation of the Group's carbon trajectory, to facilitate data collection for the carbon footprint update and future updates, to monitor decarbonization actions and verify their effectiveness, to dialog with stakeholders on carbon-related issues and finally to monitor carbon-related regulations.

3.3.2. Transition plan for climate change mitigation

We do not have a Group transition plan, but one is currently being drawn up. It will include a comprehensive plan for reducing carbon emissions and the first actions in terms of carbon contribution. The Group intends to minimize its emissions by working on three levers: · reducing our own emissions in the three scopes. · offering our customers products and services to accelerate their transition. · encouraging all our stakeholders to become actively involved in the low-carbon transition

The Group has not yet set targets for the reduction of these greenhouse gas emissions, although numerous actions are already being taken to reduce them. In early 2026, the company will join the ADEME ACT PAS A PAS initiative. The Group wishes to examine its business model in order to identify a new model compatible with a low-carbon trajectory. The ACT PAS A PAS method, with its structured, progressive and long-term approach, will help Haulotte to significantly reduce its greenhouse gas emissions.

3.3.3. Details of actions undertaken for Scopes 1 and 2

Energy management and supply

The energy performance plan for our buildings is based on building audits, the resulting actions and the reduction and sobriety of our consumption. The energy performance of our buildings is managed by our energy coordinator, who works closely with the Sustainable Development Department, the Quality, Safety and Environment Department and the maintenance departments of the departments concerned.

Audit of our buildings

We deploy energy audits on a regular basis. We carried out audits for three of our French entities in 2024, including two of our main production plants. The results of these audits are shared within each of our entities (similar in terms of activities) so that actions can also be implemented at sites that have not had an energy audit.

BMS (Building Management System)

In 2025, the Reims, Le Creusot, L'Horme and two Lorette sites were equipped with an energy management system, controlled at site and head office level by the energy coordinator.

The installation of this system enables a detailed analysis of the energy and water consumption of the sites concerned in order to identify levers for reducing consumption.

Reduction and sobriety of our consumption

Plans to reduce energy consumption at the Group's production sites began in 2024 and picked up speed in 2025. They mainly involve regulating paint line temperature settings, shutting down equipment during breaks, weekends or long shutdowns, replacing equipment with more energy-efficient alternatives, setting opening/closing times for certain equipment such as compressors, and changing lighting systems.

All these plans have had an impact, with reductions observed in gas and electricity consumption. The Group has reduced its energy consumption by 16% compared to 2024.

On the other hand, the intensity ratio increased, due in particular to the fall in turnover. Specific actions will be taken in 2026 to adapt energy consumption to production volumes.

| ENERGY CONSUMPTION IN MWH (SCOPE 1 & 2 - GROUP SCOPE) | 2023 | 2024 | 2025 |
|---|---------------|---------------|--|
| Fuel consumption from natural gas - Scope 1 | Not measured | 32,045 | 27,856 |
| Fuel consumption from coal and coal products | Not measured | 0 | 0 |
| Consumption of fuels from other fossil sources | Not measured | 0 | 0 |
| Consumption of electricity purchased or acquired from fossil sources - Scope 2 | Not measured | 5,837 | 3,774 |
| Consumption of heat or cooling purchased or acquired from fossil sources Scope 1 | Not measured | 0 | 0 |
| Total fossil fuel consumption | Not measured | 37,882 | 31,630 |
| Share of fossil fuels in total energy consumption | Not measured | 82.66% | 82.38% |
| Consumption of electricity purchased or acquired from nuclear sources - Scope 2 | Not measured | 4,196 | 3,045 |
| Share of nuclear sources in total energy consumption | Not measured | 9.16% | 7.93% |
| Consumption of electricity purchased or acquired from renewable sources - Scope 2 | Not measured | 3,751 | 3,722 |
| Consumption of self-generated non-combustible renewable energy - Scope 2 | Not measured | 0 | 0 |
| Total renewable energy consumption | Not measured | 3,751 | 3,722 |
| Share of renewable sources in total energy consumption | Not measured | 8.19% | 9.69% |
| Total energy consumption (MWh) | 56,281 | 45,830 | 38,397 (-16% as compared to 2024) |

| | 2023 | 2024 | 2025 |
|---------------------------|------|-------|-------------|
| Energy intensity (kWh/€k) | 73.4 | 72.28 | 75.2 |

Group turnover is shown in the income statement of the Group's consolidated financial statements on page 4. With regard to the Group's scope of consolidation, only operational entities were taken into account, therefore excluding Levanor Maquinaria de Elevacion SA, Mundilevação, Scaffold Design & Erection, Seaway Scaffold & Equipment, Telescopelle SAS, Haulotte Services SA de CV and Haulotte Canada. The Russian entity was also excluded from the scope of consolidation.

The energy data presented here comes from energy supplier invoices. Countries' energy mixes also depend on their suppliers. Where data was not available, assumptions were made based on statistical data available from external studies (such as the EIA, Energy Information Administration). The Group's activities are included in the categories identified as sectors with a high climate impact. The Group is not currently involved in the production of renewable or non-renewable energy or the consumption of fuels from renewable sources (including biomass).

Travel and vehicles - Company fleet

Reducing emissions from service and company vehicles is also one of the Group's decarbonization objectives.

In 2025, the wider choice of hybrid and electric vehicles in the catalogs replaced the diesel vehicles in the current fleet.

| SCOPE: GROUP | 2023 | 2024 | 2025 |
|---|---------|---------|---------|
| Fuel consumption from crude oil and petroleum products (in l) | 874,039 | 919,210 | 551,433 |

3.3.4. Details of actions undertaken for Scope 3

Improvement of the energy efficiency of our machines

Product use by end-users accounts for a significant proportion of the Group's greenhouse gas emissions.

Haulotte has introduced the PULSEO range to help reduce the energy consumption of its products in order to reduce this significant source of emissions. These machines replace equivalent diesel machines in the company's range.

In addition to the electric aerial work platforms already in its catalog, in 2025 the Group launched four new PULSEO machines, bringing the number of these products in the company's range to 11.



Development of services and solutions for our customers

Haulotte has developed several innovations with added environmental value with the aim of reducing the emissions of its machines linked to their use, and thus helping customers and users to reduce their direct greenhouse gas emissions.



While users are working at height, the platforms can remain stationary for several hours during the day. The engines are still running and consuming energy even though they are not being used. The Stop Emission System is a START & STOP system that stops the engine after 90 seconds of inactivity.



In conjunction with the electrification of our range, Activ Energy Management is an innovation that optimizes the performance and extends the life of machine batteries via a smart charger and centralized water filling solutions. As a result, maintenance efforts are also reduced.



HVO (Hydrotreated Vegetable Oil) is now authorized for use on our diesel machines. The transition from diesel to HVO is an opportunity to significantly reduce CO₂, NO_x (nitrogen oxide) and particulate emissions. Customers are now free to refuel their machine with diesel or HVO100.



SHERPAL is the remote monitoring solution providing our customers with the data they need to increase productivity, optimize operations and grow their business. (remote diagnostics, best practices concerning energy, etc.)



Launched in 2025, Haulotte Live Assist is a remote diagnostic solution provided by the Group's technical experts, directly from a smartphone. In particular, it saves technicians unnecessary journeys and enables machines to be brought back into service quickly.

Decarbonization of inbound and outbound freight

Actions in 2025 focused on renegotiating our contracts with our carriers, with the recovery of CO₂ data for transport organized on behalf of the Group, in order to be able to eliminate some of the assumptions taken into account when carrying out our carbon footprint audit.

A number of actions have been continued or implemented within our logistics hub, such as optimizing containers for parts shipped by sea, or reducing the use of air freight for incoming and outgoing shipments.

Development of machine reconditioning and recycled parts

Several actions have been carried out or are currently underway.

These actions are described in detail on pages 54 and 56 of this sustainability report.

Working together with our stakeholders

Working together with our stakeholders is a key lever of Haulotte's climate strategy and contributes directly to reducing our CO₂ emissions across the entire value chain. By working closely with our customers, suppliers, industrial and institutional partners, the Group fosters the development of low-carbon solutions, optimization of use, and the continuous improvement of operational and logistics practices. This collaborative approach is fully aligned with Haulotte's mission to offer responsible, sustainable solutions that create shared value.

It is also aligned with Sustainable Development Goal 17, "Partnerships for the goals", identified as a priority by the Group, recognizing that the transition to a low-carbon model relies on collective commitment and long-term cooperation with all stakeholders.

In 2025, this work was mainly focused on our machines and their components. This has enabled us to obtain more detailed information on the composition of the aerial work platforms, and thus to refine the CO₂ emissions linked to their production.

Other actions have also begun with our steel suppliers to obtain the emissions linked to their production and the percentage of recycled steel used.

Business trips

Haulotte has had a travel policy for several years, updated in 2024, which reminds all employees that work-related journeys should preferably be made by train.

In addition, the travel agency used to organize the trips now displays the CO₂ emissions for each trip, and gives priority to trips with reduced emissions.

Commuting

Promoting soft mobility plans is one of our environmental objectives. In particular, we encourage these modes of transport by offering a bonus to employees who use them. Over and above the financial benefits for our employees, this is a real way of raising awareness, enabling everyone to discover more responsible modes of travel that can be integrated into their private lives.

The MOOVANCE application made available to our employees not only helps them organize carpools, but also enables them to track their various journeys (whether by car or soft mobility) and the related CO₂ emissions. This application is also eligible for the government's "Forfait Mobilité Durable" initiative, to which the Group has added a "Sustainable Mobility" bonus that benefits around 100 employees every year.

Last but not least, charging stations are available for electric vehicles at our French sites, and a survey has been carried out among all our French employees to find out about their mobility habits.

Various actions

Numerous awareness-raising actions were carried out in 2025, notably during the Group-wide Sustainable Development Week, but even more so during the Friday Talk organized around our CO₂ emissions.

This Friday Talk, a Haulotte TED TALK, was an opportunity to present the Group's carbon footprint audit to all the employees at our French sites, and to get them to work together, by Scope, on the actions that can be taken at Group level to reduce our emissions.



4 - AIR POLLUTION



OUR POLICY & OBJECTIVES

Haulotte Group's QSE & CSR policy covers all the risks and actions associated with any type of pollution - air, water or soil - as part of its "Taking care of society" approach. All the ISO 14001-certified industrial sites implement measures to prevent, control and limit the impact of their emissions, including in incidental or emergency situations. The most significant impacts for the Group concern air pollution, and this paragraph therefore focuses on air emissions.

The Group's main objective is to reduce the environmental impact of its activities, notably at its production sites which are subject to strict local regulations, especially on the paint lines. Emissions of volatile organic compounds (VOCs) are measured on a regular basis, monitored internally, reported to the relevant authorities and, where necessary, covered by corrective action plans. Certified sites also carry out regular emergency management drills to strengthen their teams' preparedness in the event of accidental pollution.

In addition, the progressive electrification of machines is helping to reduce atmospheric pollutants when they are in use.

At this stage, Haulotte has not set itself any specific quantitative targets for reducing air emissions, apart from the general objective of regulatory compliance. Nevertheless, the Group is committed to complying with all applicable environmental legislation and maintaining an active regulatory watch. With this in mind, Haulotte is gradually strengthening its environmental management by extending the ISO 14001 environmental management system, with the aim of maintaining the certification of sites already certified, thus guaranteeing continuous and structured management of environmental impacts.

OUR CHALLENGES AND RELATED MONITORING INDICATORS *(linked to the Group's QSE & CSR policy - Group scope)*

| CHALLENGES | MATERIAL SUBJECTS | PERFORMANCE INDICATORS | OBJECTIVES | 2025 RESULTS | RELATED PAGE |
|------------|--|--|-------------------|--------------|--------------|
| Pollution | Air pollution linked to the Group's activities | Monitoring of pollution (air, water, soil) identified on our sites | 0 major pollution | 0 | 45 |

Major pollution is a significant release of pollutants into the air, water or soil, caused by human activity and resulting in significant damage to the environment or health. It corresponds to an abnormal or excessive introduction of substances or contaminants requiring immediate corrective action.

OUR 2025 ACTIONS

In 2025, Haulotte strengthened its commitment with regard to climate change through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

Our Code of Ethics, drawn up in 2025, contains a specific paragraph on pollution, and encourages our value chain to minimize emissions of pollutants into the air, water and soil.

Particular emphasis has also been placed on optimizing our paint lines in terms of opening times and maintenance, which also helps to reduce emissions from these installations.

All these actions are explained in detail on the following pages.

4.1. Measuring and controlling air emissions

Measuring and controlling air emissions mainly concerns Haulotte Group's production sites. The Group applies a structured environmental management framework, aligned with the ISO 14001 standard, and supplemented, for French sites, by regulations applicable to facilities listed under the environmental protection regulations (ICPE). This system aims to prevent, reduce and control the environmental impact of industrial activities.

Linked to the production of our machines

With regard to nitrogen oxide (NOx) emissions, all Haulotte production sites are equipped with systems for capturing and extracting exhaust gases at source, thereby limiting air emissions and reducing employee exposure. These systems also exist in the distribution subsidiaries.

Haulotte also monitors emissions of volatile organic compounds (VOCs) and fine particles generated by certain industrial processes, in particular painting. In France, the quantities of paint used are converted into VOC emissions, making it possible to identify the main sources of emissions and define appropriate reduction actions. This work has led to the implementation of concrete initiatives, such as the optimization of painting processes and the use of technologies generating lower emissions at several industrial sites.

With a view to reducing air emissions and controlling its environmental impact, Haulotte has chosen to equip its paint lines with powder paint technologies, replacing traditional liquid paints. This technology significantly reduces emissions of volatile organic compounds (VOCs), thanks to the absence of solvents in the formulations used. It also contributes to greater material efficiency, thanks to the recovery and reuse of surplus powder, and to an overall reduction in the amount of waste generated.

Linked to the use of our machines

The Group adopts a preventive approach by integrating strict anti-pollution standards for its equipment engines, such as the Stage V standard in Europe for diesel engines, as well as equivalent standards applicable in other geographical areas where Haulotte is present. This approach is part of a gradual transition to lower-emission technologies, notably through the development of electric and hybrid solutions.

What's more, the progressive electrification of our machines, particularly within the Pulseo range, is a major lever for reducing the environmental impact of our activities. By replacing combustion engines with efficient, quiet electric solutions, Pulseo significantly reduces pollutant emissions (NOx, fine particles, CO₂) when used on construction sites. This transition thus contributes directly to improving air quality, particularly in urban or sensitive environments, while offering a cleaner, more responsible alternative for our customers. With this initiative, Haulotte is strengthening its commitment to more sustainable mobility and a tangible reduction in sources of air pollution.

At present, we are not in a position to publish consolidated indicators for atmospheric emissions in 2025, as the consolidation work initiated at Group level has not yet been completed. Although air pollution is already monitored at our industrial sites, this monitoring is currently carried out solely to ensure compliance with regulatory thresholds, and no measurement tool has yet been implemented to meet CSRD requirements. However, we expect to be able to publish this indicator in the 2026 report.

4.2. Other pollution

Haulotte deploys robust systems to prevent water and soil pollution at all its ISO 14001-certified industrial sites. The facilities are governed by control procedures, regular emergency management drills and strict monitoring of substances and potential discharges, particularly those linked to industrial processes such as painting. Ongoing optimization of equipment and practices helps limit the risk of accidental discharge or contamination. These measures have enabled the Group to reach its goal of zero major pollution in 2025, demonstrating the effectiveness of its prevention system and the daily vigilance of its teams.



5 - WATER AND MARINE RESOURCES



OUR POLICY & OBJECTIVES

The Group's QSE & CSR policy provides a framework for all the risks and actions associated with water management for its entities, as part of its "TAKING CARE OF SOCIETY" mission. We aim to reduce our impact on the environment, in particular by optimizing our water consumption.

Our Code of Ethics, meanwhile, incorporates our requirements in terms of the reasoned use of resources by our stakeholders, including water.

Since the beginning of 2025, we have been tracking our water consumption in detail for all our entities, and have carried out a water risk analysis for each of them. However, as the impacts or risks are not significant, we have not set ourselves any targets for the coming years. All the information in this report, including the indicators, is provided on a voluntary basis.

With regard to our value chain, we plan to assess the impacts more precisely in 2026-2027 by working with our suppliers to collect information on their withdrawals and discharges. Our suppliers were consulted as part of our double materiality analysis, and two of them were interviewed, confirming that water was an important issue.

OUR CHALLENGES AND RELATED MONITORING INDICATORS *(linked to the Group's QSE & CSR policy - Group scope)*

| CHALLENGES | MATERIAL SUBJECTS | PERFORMANCE INDICATORS | OBJECTIVES | 2025 RESULTS | RELATED PAGE |
|-----------------------------------|---|------------------------|-------------------------------------|--------------|--------------|
| Water consumption and withdrawals | Use of water in our own activities (not material but disclosed voluntarily) | Water consumption | No quantified objectives identified | 24,185 m3 | 47 |

OUR 2025 ACTIONS

In 2025, we decided to continue voluntarily disclosing our water consumption. In fact, this subject did not emerge as material in our double materiality analysis, but remains an important issue for the Group as part of its overall sustainable development approach.

One of our key actions was the formalization and rollout of our Code of Ethics, which frames our responsible practices and includes environmental commitments relating to the prudent use of resources, including water, throughout our value chain.

In 2025, Haulotte strengthened its commitment with regard to climate change through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

As part of this policy, in 2025, the Group's main action in terms of water management was to develop a culture where water is used with sobriety, based on raising awareness of eco-friendly behavior and reinforcing the detection of abnormal consumption. This is a permanent objective of our policy.

All these actions are explained in detail on the following pages.

5.1. Water consumption

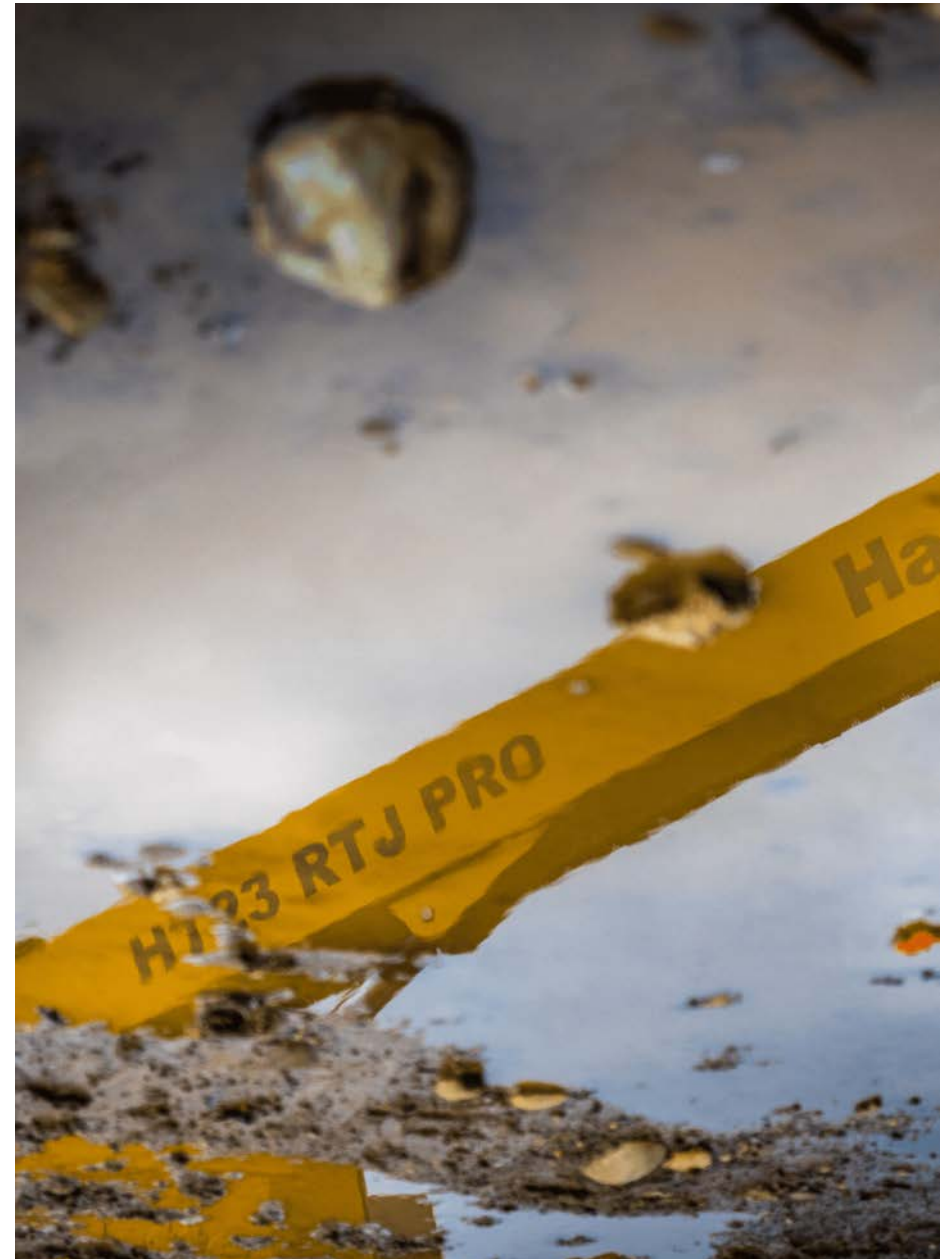
On our production sites, water is a resource used mainly on our paint lines and for washing machines prior to shipment. At European sites, no water is discharged from paint lines outside property boundaries. At our other sites, the water is treated upstream to remove all traces of pollutants before discharge. All these sites have dedicated meters to monitor consumption and check for leaks. At our distribution subsidiaries, water is mainly used for cleaning our machines before they are made available to our customers, and for sanitary purposes.

Some subsidiaries, such as our Italian subsidiary, have a dedicated area for indoor, closed-circuit machine cleaning. This means that the water is continuously regenerated and reintroduced into the cleaning circuit. Production sites and distribution subsidiaries have hydrocarbon separators connected to the cleaning area in order to rid the water of any pollution prior to discharge.

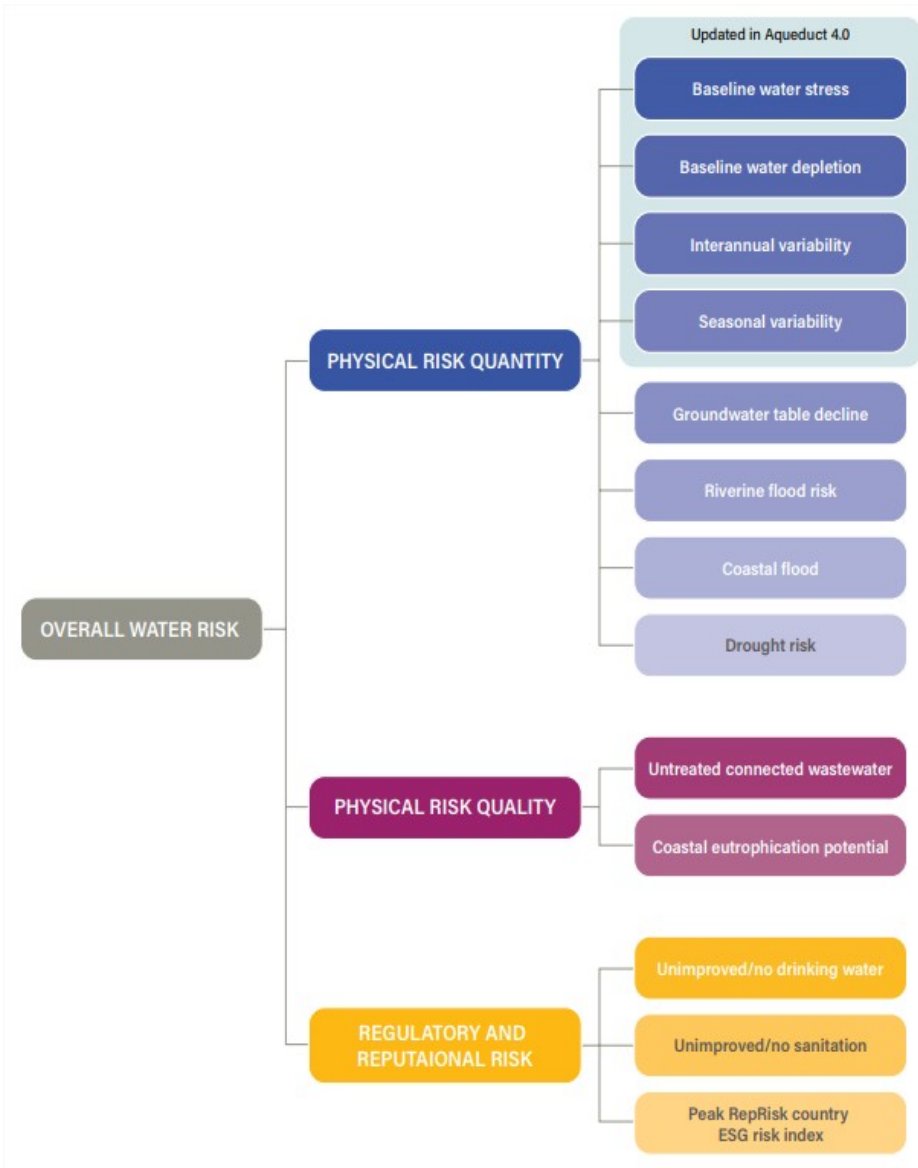
| SCOPE: GROUP | 2023 | 2024 | 2025 |
|---|----------|----------|-----------------------|
| Water consumption (m ³) | 11,173 | 14,038 | 24,185 m ³ |
| Water intensity (m ³ /million €) | 0.000015 | 0.000022 | 0.000047 |

*** Group turnover is shown in the income statement of the Group's consolidated financial statements on page 4. Water data is obtained from water suppliers. We do not have information on the amount of water recycled, reused and stored.*

The increase in water consumption is explained by the detailed recovery of consumption at sites outside Europe, which was estimated in 2024. We now have an annual monitoring mechanism for water consumption. Actions will be decided in 2026 for the sites that consume the most (excluding production sites)



5.2. Water risk indicator for Group entities



Even though water is not a resource used in large quantities in our activities, in conjunction with our study on biodiversity, we decided to carry out a study on the physical and regulatory risks of water for all our entities.

We used the 13 indicators for water risk linked to human activities defined by the World Resources Institute (WRI) in its Aqeduct 4.0 database. These indicators are categorized into three types of risk: quantitative physical risks, qualitative physical risks, and regulatory and reputational risks.

Thus, for each Group site, we have the hydrography and the 13 indicators for water stress linked to human activities defined by the WRI in its Aqeduct 4.0 database of hydrological studies of mapped catchment areas. For each indicator, the scale runs from 0 to 5. The higher the score, the greater the risk.

This study will be updated every three years.



| RISK LEVEL | NUMBER OF SITES | % OF SITES |
|----------------|-----------------|------------|
| Low | 21 | 58% |
| Low - Medium | 17 | 40% |
| Medium - High | 1 | 2% |
| High | 0 | 0% |
| Extremely high | 0 | 0% |

6 - BIODIVERSITY AND ECOSYSTEMS



OUR POLICY & OBJECTIVES

The Group's QSE & CSR policy covers risks related to biodiversity and ecosystems, as part of the "Taking care of society" approach. A number of impacts, risks and opportunities have been identified, particularly in relation to the Group's activities, its greenhouse gas emissions and the location of its sites which are likely to affect biodiversity and the state of ecosystems.

To respond to these challenges, the Group has set itself the main objective of reducing the environmental impact of its activities. Consideration is currently being given to structuring a policy dedicated to biodiversity, centered on the Group's real estate. The aim of the policy would be to identify priority sites in terms of local regulatory issues, assess permeable surfaces and biotope coefficients, and then define five-year objectives accompanied by appropriate action plans where necessary.

This approach would focus in particular on limiting the direct impacts of soil artificialization, land degradation and habitat deterioration, as well as taking into account the status of species, notably through the use of recognized guidelines.

OUR 2025 ACTIONS

As part of our commitment to a responsible supply chain, Haulotte has begun work on implementing requirements linked to deforestation regulations. This approach aims to ensure that the materials and components used in our products do not contribute to illegal deforestation, and to strengthen the traceability of our suppliers. Anticipating these regulations, we are gradually integrating environmental and social criteria into our purchasing practices in line with our CSR commitments and sustainability policy in order to support the preservation of forest ecosystems while guaranteeing legal compliance and transparency with regard to our stakeholders.

In 2025, Haulotte strengthened its commitment with regard to climate change through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

All these actions are explained in detail on the following pages.

6.1. Biodiversity score

The Biodiversity Score method is a tool developed by LaCEN des Territoires to help companies understand, assess and manage the impact of their real estate (their sites) on biodiversity initially. This is the tool that the Haulotte Group decided to use in 2024.

It aims to address a lack of accessible, structured methodology by providing concrete indicators so that companies can integrate biodiversity into their action plans and meet regulatory requirements. Below is a non-exhaustive list of questions that the tool can address:

Are my sites close to a protected or regulated natural area? Do water-related risks threaten the habitability of the areas around my sites? What can I do to reduce water-related risks (drought, flooding, etc.)?

What priority actions should I take to protect biodiversity on my sites? How can I measure the state of biodiversity on my sites and measure the progress made from year to year?

The Biodiversity Score method identifies and prioritizes action to be taken at the most critical sites, providing recommendations for effective action and monitoring progress.

This score will be updated every three years.

6.1.1. Methodology

The Biodiversity Score is based on an asset common to all companies, whatever their sector of activity: real estate. Starting from the company sites, the approach is designed to be concrete and adapted to the ecological and regulatory challenges of each region. In France, territorial ecological issues are regulated in regional planning, sustainable development and territorial equality schemes (SRADDET), territorial cohesion schemes (SCoT) and local urban planning schemes (PLU).

6.1.2. First step: assess the regulatory ecological sensitivity to prioritize sites

Regulatory ecological sensitivity (RES) assesses the proximity of a company's sites to regulated protected areas or areas of high ecological value.

To be able to circulate, species need to find accessible and welcoming environments along the way, where they can feed, sleep and develop. The company's activity, including its main production activity and all ancillary activities (employee travel, site management and maintenance, etc.) can potentially impact surrounding environments and species through all the pollution (chemical, light, noise, radiative, organic) it generates.

Based on the scope of study defined for all Haulotte Group sites, the Biodiversity Score tool will generate a report that maps nearby protected and sensitive natural areas for each site.

Each of these regional, national or global biodiversity zones protects flora and fauna and may have an impact on the regulations in force in the area where the site is located.

6.1.3. Categories of regulated biodiversity zones

Biodiversity zones are taken from official, public and reference databases for France, Europe and the world (see table below).

Thus, for a site located in France, eight categories of biodiversity zones are assessed: Protected Areas (WDPA), Reserves, Wetlands, Biosphere, Nature Parks, Natura 2000, ZNIEFF (Natural area of ecological, faunal and floristic interest) and TVB (green and blue infrastructure). For a site located outside France, a biodiversity zone category is assessed: Protected Areas (WDPA).

| BIODIVERSITY ZONE CATEGORIES | BIODIVERSITY ZONES | SOURCES | RES SCOPE OF APPLICATION |
|--|---|--|--------------------------|
| WORLD DATABASE ON PROTECTED AREAS (WDPA) | Protected areas | International Union for Conservation of Nature (IUCN) | World / Europe / France |
| NATURAL LAND AND SEA SITES | Natura 2000 | EUropean Nature Information System (EUNIS) | Europe / France |
| RESERVES | Regional Nature Reserves (RNR) and National Nature Reserves (RNN), Corsican Nature Reserve (RNC), National Park Strict Reserves (RIP) | Réserves Naturelles de France | France |
| WETLANDS | RAMSAR sites (RAM) | UNESCO | France |
| BIOSPHERE | Biosphere Reserves | UNESCO | France |
| NATURE PARKS | Regional Nature Parks (PNR) and National Parks (PN) | Federation of Regional Nature Parks | France |
| NATURAL LAND AND SEA SITES | Natura 2000 (NAO and NAH) | INPN (French National Inventory of Natural Heritage) | France |
| NATURAL AREAS OF ECOLOGICAL, FAUNAL AND FLORISTIC INTEREST | ZNIEFF (ZNI, ZN2) | French National Natural History (MNHN) | France |
| GREEN AND BLUE INFRASTRUCTURE (TVB) | Ecological corridors (CORs and CORI), rivers and wetlands (EAUI and EAUs), Reservoirs of biodiversity (RES) | French national and regional natural history museum (MNHN) | France |

6.1.4. Defining site sensitivity

Each site is classified according to its ecological sensitivity, i.e. the distance between the site and biodiversity zones:

- **Very sensitive:** the site is directly located in a biodiversity zone. These sites should be prioritized in the action plan.
- **Sensitive:** the site is in the immediate vicinity (less than 5 km) of a biodiversity zone, so sensitivity is also high there.
- **Not very sensitive:** the site is located more than 5 km from any sensitive area, so sensitivity is lower

The advantage of this categorization is that if there are several sites, it is possible to prioritize those on which to undertake action in favor of biodiversity.

6.1.5. Second step: measure the proportion of permeable surface areas and surface areas conducive to the development of biodiversity

The Regulatory Ecological Sensitivity was defined for each Group entity in 2024 and will be updated in 2027.

For the most sensitive sites, the Group reserves the right to calculate two other indicators: the proportion of permeable surface areas (Permeable Surface Area ratio, TSP) and the proportion of surfaces favorable to the hosting and development of biodiversity (Biotope Area Factor, BAF).

The **permeable surface area ratio** measures the proportion of permeable surface areas on the site, i.e. areas that allow water to infiltrate (e.g. green spaces or non-concreted ground). The Permeable Surface Area ratio helps companies to identify areas for improvement to promote soil permeability, which can help to reduce flood risk and improve water regulation on site. Managing our permeable surface area ratio is also a question of compliance (data requested in ESRS E4 Biodiversity and ecosystems of the CSRD) and regulations (target of a 50% reduction in the rate of artificialization by 2030 with the 2021 "Climate and Resilience" law).

The **biotope area factor** measures the proportion of surface areas favorable to biodiversity in relation to the total surface area of the site, such as green spaces or natural habitats. This indicator can guide companies in planning measures to improve local biodiversity, for example by increasing green spaces or planting adapted species. It is used by a number of French cities as part of their local urban planning. It is also included in ADEME's method information sheets.

Measuring these indicators enables a company to initiate and steer an approach in favor of biodiversity, starting from initial permeable surface area and biotope area factor levels and aiming for target objectives.

ENVIRONMENT

The scope of the regulatory ecological sensitivity study for the Group is the consolidated scope and all associated buildings.

The table below shows the results:

| SENSITIVITY <small>(Group scope)</small> | DEFINITION | NUMBER OF SITES | % OF SITES |
|---|--|--------------------|------------|
| Red | Very sensitive: site included in a regulated biodiversity zone (ESRS ID: E4-5-01) | 1 | 3% |
| Yellow | Sensitive: site close to (<5 km) a regulated biodiversity zone | 24 | 62% |
| Green | Not very sensitive: site more than 5 km from a regulated biodiversity zone | 14 | 35% |

The highly sensitive site is located in France. In 2025, a more detailed in-house study of the results on the identified site led us to decide that we will not be taking any further action on this site for the time being. It is located in a zone that does not allow the development of actions to lower the sensitivity threshold.



7 - USE OF RESOURCES AND THE CIRCULAR ECONOMY



OUR POLICY & OBJECTIVES

The Group’s QSE & CSR policy covers risks and actions linked to the use of resources and the circular economy, as part of the “Taking care of society” approach. These principles are also relayed throughout the value chain via the Code of Ethics and the Responsible Purchasing Charter, which includes respect for local environmental requirements.

A number of material impacts, risks and opportunities have been identified, particularly in terms of waste sorting and management, end-of-life machines, circular economy practices and the use of steel. In response, the Group has set itself two main objectives.

The first aims to reduce the environmental impact of its activities, in particular by improving waste sorting and monitoring at production sites and distribution subsidiaries. In 2024, a survey of the waste produced by all of the entities was undertaken. The carbon footprint audit carried out in the same year also highlighted the significant role of steel in machine manufacturing, both in terms of volume and CO₂ emissions.

The second objective is to extend product lifetimes, promoting the circular economy. To this end, in 2024 the Group reaffirmed its reconditioning offers, enabling machines to be used for longer or given a second life. At this stage, no other structured action has been taken, particularly at value chain level.

OUR CHALLENGES AND RELATED MONITORING INDICATORS *(linked to the Group’s QSE & CSR policy - Group scope)*

| CHALLENGES | MATERIAL SUBJECTS | PERFORMANCE INDICATORS | OBJECTIVES | 2025 RESULTS | RELATED PAGE |
|------------------|---|----------------------------------|--|--------------|--------------|
| Use of resources | Impact of extracting the resources needed to manufacture the machines | Volume of reconditioned machines | Maintain a volume of 400 reconditioned machines per year | 456 | 54 and 55 |

OUR 2025 ACTIONS

Several offers linked to the circular economy were launched in 2025. First of all, offers for the reconditioning of spare parts, particularly electronic parts, or even “damaged” parts which are offered for sale. Furthermore, in order to use fewer resources, we offer machine maintenance services to our customers. Tests are carried out prior to periodic changes of parts or equipment so that replacements are carried out only when necessary.

In 2025, Haulotte also strengthened its commitment with regard to climate change through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

With regard to waste, a dedicated tool was developed in 2025, jointly with all the entities, to quantify in detail how all the Group’s waste is processed.

One of our key actions was the formalization and rollout of our Code of Ethics, which frames our responsible practices and includes environmental commitments relating to the prudent use of resources, throughout our value chain.

All these actions are explained in detail on the following pages.

7.1. Our actions and offers related to the circular economy

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

7.1.1. 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 aerial work platforms are bought back and then refurbished in the RESTART CENTER, the first "manufacturer" reconditioning center for used aerial work platforms in Europe.

With a 3000 m² covered workspace, it capitalizes on high-performance industrial equipment and the technical expertise of the Haulotte teams to extend the service life of the machines.

This program responds to economic and ecological 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 machines, 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.

In 2025, over **150 machines** were reconditioned, 30 more than in 2024.

RESTART
by Haulotte



7.1.2. Reconditioning our customers' machines: 2nd Life

Our offers also feature an activity dedicated to the second life of machines, called "Second Life". These reconditioning solutions also extend the service life of our customers' machines. It can range from a simple aesthetic upgrade to 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.

In Europe, over **300 of our customers' machines** have had their service life extended by our Second Life offer.

Haulotte 
SECOND LIFE



7.2. Recyclability of machines

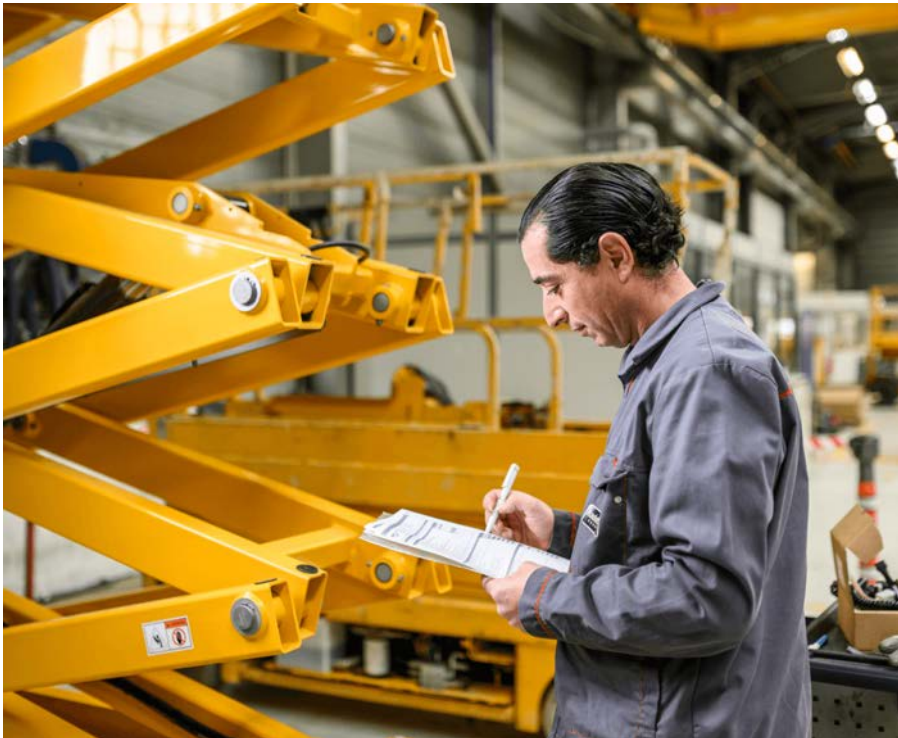
In 2022, Haulotte began a study on the life cycle of its machines, and calculated a recyclability rate for those that are still on the market.

Recyclability is the theoretical recycling process, irrespective of the existence of recycling channels. The associated recyclability index is calculated solely on the basis of material typology and processing stages. This index is used to take determine the maximum recycling capacity and takes into account all the possible recovery steps in accordance with standard ISO 16714 for earth-moving machinery.

Our machines have a **97%** recyclability rate.

This is an average recyclability rate calculated based on 39 machines from our range.

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.



7.3. Machine durability

Haulotte machines are designed and tested to guarantee a 15-year service life, in line with the most stringent requirements in the lifting equipment sector. They are subjected to in-depth strength, fatigue and safety tests, carried out right from the design phase and throughout the development cycle.

In addition, structured preventive and corrective maintenance programs are systematically drawn up to ensure optimum operation over time, reduce premature component wear and reduce the need for early replacement. Our customers are informed of these programs, and support is systematically offered to carry them out.

This approach extends the service life of machines, reduces the consumption of resources linked to equipment renewal, and thus contributes to a more sustainable approach, in line with the objectives of environmental performance and industrial responsibility.

7.4. Durability of components and spare parts

The same principle applies to our components and spare parts.

Tests are underway in France on a reconditioned parts offer. The aim is to test the market's appetite for this kind of offer and to prepare the parts offer for future sustainable development challenges.

Haulotte has also launched a USED PARTS offer, enabling us to provide our customers with new parts with minor cosmetic defects.

Finally, to ensure that maintenance and parts replacement operations are carried out only when necessary, the Group is launching an offer like the Haulotte CHAIN VISION. This offer tests the use of chains and cables on eligible machines, extending their service life and certifying them if the various tests are positive. Haulotte is also considering other offers of this type, notably for machine oil changes.

7.5. Incoming resources

Haulotte Group uses steel parts in the production of its machines. Since steel makes up a significant proportion of our machines (over 75% of total machine weight), we will only deal with this material here.

As seen in our carbon footprint audit, 9.02% of our CO2 emissions were linked to the purchase of this raw material in 2025.

| IN TONS <i>(Group scope)</i> | 2024 | 2025 |
|------------------------------|--------|--------|
| Total weight of steel used | 55,045 | 44,060 |
| Of which recycled steel * | 16,513 | 13,218 |

* according to a study by the World Steel Association, new steels contain an average of 30% recycled steel

We have reworked the methodology used to calculate our steel purchases, and our figures are now consistent with our annual production volumes. The decrease between 2024 and 2025 is explained by the fall in our production volumes.

In conjunction with our carbon footprint audit, an initiative is planned for 2025 with our steel suppliers to find out exactly how much of the steel we buy is recycled, and the associated CO2 emissions. The results obtained do not yet allow us to use the figures obtained from our suppliers, as these must first be checked before being taken into account by Haulotte. This action will therefore continue in 2026.

The data presented here is obtained through the monitoring of raw material deliveries by our Purchasing teams. Furthermore, we assume that our share of recycled steel corresponds to the share indicated in the above-mentioned study.

No biological materials are used in our machines.



7.6. Waste management

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 two 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 - oils, various chemical products, aerosols, etc.), which can adversely affect humans and the environment due to one or more of the hazardous properties listed in Annex I of the decree of April 18, 2002. These properties require special precautions to be taken and are subject to tighter administrative control.

Haulotte has established a waste tracking and management mechanism which is geared towards the development of recycling and recovery. Waste registers are in place at all French sites, all production sites and sales entities with ISO 14001 certification.

In 2024, a survey of the waste produced by Group entities was carried out. All entities responded to a questionnaire to find out about the types of waste produced, whether this waste was sorted and treated, and what type of processing was carried out. A dedicated tool was developed in 2025 to quantify in precise detail how all the Group's waste is processed. Definitions have been created to refer to waste using the same terms in all countries. The teams concerned have been trained. The tool has now been adopted by the entities concerned, and will enable us to have a more precise scope of consolidation in 2026.

As in 2024, we have recovered global data for the Group, without details of recovery and/or recycling.

| IN TONNES (Group scope) | 2024 | 2025 |
|--------------------------|-------|--------------|
| Total waste produced | 5,304 | 2,553 |
| Total non-recycled waste | 1,160 | 1,461 |
| % of waste not recycled | 22% | 57% |

We obtained improved data in 2025, particularly from subsidiaries outside the European Union. As a result, the figures for non-recycled waste increased. We still need to further refine the data, especially with regard to non-recycled waste, in order to implement appropriate recycling actions. However, our overall volume of waste decreased significantly, due to the decline in production volumes in 2025. This explains why the percentage of non-recycled waste increased in 2025.

The table below shows figures for France only.

| IN TONS (France scope) | 2024 | 2025 |
|--|---------------|------------|
| Total Hazardous Waste (HW) | 191 | 106 |
| Of which is recovered | 163 | 96 |
| Preparation for re-use | 13 | 0 |
| Recycling | 121 | 13 |
| Other recovery | 29 | 82 |
| Of which is eliminated | 27 | 10 |
| Incineration | Not known | 0 |
| Landfill | Not known | 3 |
| Other disposal | 27 | 7 |
| TOTAL NON-HAZARDOUS WASTE (NHW) | 1,726 | 808 |
| Of which is recovered | 1,654 | 782 |
| Preparation for re-use | 193 | 113 |
| Recycling | 899 | 243 |
| Other recovery | 562 | 427 |
| Of which is eliminated | 72 | 26 |
| Incineration | Not known | 0 |
| Landfill | Not known | 22 |
| Other disposal | 72 | 4 |
| TOTAL TONNAGE OF WASTE GENERATED | 1,916 | 914 |
| TOTAL TONNAGE OF NON-RECYCLED WASTE | 896 | 658 |
| Share of non-recycled waste | 46.76% | 28% |

The total volume of waste in France decreased significantly in 2025, mainly due to the reduction in machine production. In relative terms, the percentage of non-recycled waste declined less sharply in 2025, which explains why the overall share of non-recycled waste nevertheless decreased. This is notably due to actions implemented on site to improve waste sorting, as well as work carried out with waste treatment companies to enhance recycling.

We are not concerned by other disposal operations and we do not have information regarding landfill operations. In addition, we do not generate radioactive waste.

We will not publish waste-related targets for the year 2025.



TAXONOMY

1 - CONTEXT

On June 22, 2020, taxonomy regulation (EU) 2020/852 was published in the European Commission's Official Journal. This regulation introduces a new standard for non-financial statements, with a view to promoting sustainable investment

This regulation was supplemented by additional texts and FAQs which we took into account for the publication of the taxonomy results: Regulation (EU) 2021/2139, defining the technical review criteria for activities under the climate goals, Regulation (EU) 2023/2485, amending Regulation (EU) 2021/2139, Regulation (EU) 2023/2486, delegated regulation on the environment, FAQs of December 2022 published in the OJ at the end of 2023, of June 2023 and of December 2023; FAQs of November 2024.

2 - TAXONOMY OBJECTIVES

The purpose of the European taxonomy is to identify the economic activities of a company that are considered environmentally sustainable. It aims to redirect capital flows towards sustainable investments, integrating sustainability into risk management and promoting transparency in corporate reporting. The regulation stipulates that only economic activities that contribute to one of the six environmental objectives set out can be considered sustainable.

These objectives are listed below:



CLIMATE CHANGE
MITIGATION

CLIMATE CHANGE
ADAPTATION



SUSTAINABILITY AND
PROTECTION OF WATER AND
MARINE SOURCES

TRANSITION TO CIRCULAR
ECONOMY



POLLUTION AND
PREVENTION CONTROL

PROTECTION AND
RESTORATION OF BIODIVERSITY
AND ECOSYSTEMS



3 - TAXONOMY REPORTING PROCESS

The various phases followed by the Group in its taxonomy reporting are described below:



4 - IDENTIFICATION OF TAXONOMY-ELIGIBLE ACTIVITIES

An economic activity is considered eligible for taxonomy if it is described in the delegated acts relating to the six environmental objectives.

Haulotte Group has analyzed all its activities with regard to taxonomy regulations. This analysis was carried out jointly by the Sustainable Development and Finance Departments, supported by Operations. We have identified the following activities as eligible and in keeping with the environmental objectives:

| Description of the activity | Objective 1: Climate change mitigation | | Objective 2: Adaptation to climate change | | Objective 4: Transition to a circular economy | |
|-----------------------------|---|---------------------------|---|---------------------------|---|---------------------|
| | Activity described in the taxonomy delegated acts | Reported indicators | Activity described in the taxonomy delegated acts | Reported indicators | Activity described in the taxonomy delegated acts | Reported indicators |
| Electrical range | 3.6 Other low-carbon manufacturing technologies | Turnover OPEX CAPEX | 3.6 Other low-carbon manufacturing technologies | Turnover OPEX CAPEX | / | / |

Decarbonizing transport fleets and infrastructures can clearly 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.

Thus, the entire electric range developed and sold by the Group contributes to reducing greenhouse gases, insofar as the technical choices made are based on non-fossil fuel engines and motors.

We classify this activity under eligible economic activity 3.6 “Other low-carbon manufacturing technologies”. The description of activity 3.6 in Appendix I to the climate delegated act does not contain a clear definition of the term “low-carbon manufacturing technology” and is therefore open to interpretation. In the absence of a definition, Haulotte has defined this expression by referring to the manufacturing of electrical machinery as being eligible for taxonomy for activity 3.6 of Appendix I to art. 8 of the delegated act.

| Description of the activity | Objective 1: Climate change mitigation | | Objective 2: Adaptation to climate change | | Objective 4: Transition to a circular economy | |
|------------------------------------|---|---------------------------|---|---------------------------|---|---------------------|
| | Activity described in the taxonomy delegated acts | Reported indicators | Activity described in the taxonomy delegated acts | Reported indicators | Activity described in the taxonomy delegated acts | Reported indicators |
| SHERPAL remote monitoring solution | 3.6 Other low-carbon manufacturing technologies | Turnover OPEX CAPEX | 3.6 Other low-carbon manufacturing technologies | Turnover OPEX CAPEX | / | / |

The “Sherpal” remote monitoring solution is also classified under eligible economic activity 3.6 “Other low-carbon manufacturing technologies”. SHERPAL ensures increased vigilance with respect to maintenance operations, thereby allowing for better control over greenhouse gas emissions (e.g. filter problems), and helps optimize parts renewal, thus contributing to extending the service life of machines (find out more on page 41).

| | Objective 1: Climate change mitigation | | Objective 2: Adaptation to climate change | | Objective 4: Transition to a circular economy | |
|---|---|---------------------|---|---------------------|---|---------------------|
| | Activity described in the taxonomy delegated acts | Reported indicators | Activity described in the taxonomy delegated acts | Reported indicators | Activity described in the taxonomy delegated acts | Reported indicators |
| Activities linked to the circular economy (Second Life, Second-Hand, Restart Center) | / | / | / | / | 5.1 Repair, refurbishment and remanufacturing | Turnover |

The Group offers activities that meet one of the four new objectives, such as “Second Life”, the reconditioning of machines and sale of second-hand equipment to help extend the service life of machines (these activities are described on page 43). For the 2023 financial year, these activities (“Second Life” and “Second-Hand”) are identified as eligible for the fourth “circular economy” objective. We assign them to eligible economic activity 5.1 “Repair, refurbishment and remanufacturing”.

According to the regulations and our analysis, the activities described in our business model, other than those mentioned above, are not eligible for the taxonomy.

5 - Analysis of the alignment of eligible activities

An activity is considered aligned with taxonomy when it is eligible and meets the following three conditions:

- it makes a substantial contribution to achieving at least one of the six environmental objectives;
- it does not cause significant harm to the other environmental objectives, DNSH principle (Do No Significant Harm);
- it complies with minimum safeguards.

This analysis showed that none of our activities were aligned with the taxonomy due to non-compliance with the pollution DNSH criteria.

5.1. Substantial contribution

With regard to substantial contributions, after identifying which of the Group’s activities were eligible for the taxonomy, compliance with the substantial contribution criteria was verified for each eligible activity, as described in the taxonomy delegated acts.

Some activities contribute to both climate change mitigation and adaptation objectives.

CCM 3.6 other low-carbon manufacturing technologies:

The criterion is validated if it can be demonstrated that the manufacturing technologies offer substantial reductions in carbon emissions over their life cycle compared with the best-performing alternative technologies/products/solutions on the market. Haulotte therefore assessed the CO2 emissions of its electric machines by comparing them with their internal combustion equivalent. To date, the assessments carried out have confirmed the substantial contribution made by the electrical products manufactured by the Group.

CE 5.1 Repair, refurbishment and remanufacturing:

The “Second Life” and “Restart Center” activities help extend the service life of machines according to the level of reconditioning chosen by customers (Second Life) or depending on the machine’s initial condition (Restart Center). Refurbished machines are accompanied by a certificate of compliance attesting that they comply with applicable regulations after operations. The machines are also accompanied by a sales contract specifying warranty and liability conditions. The Group is ISO 14001 certified, as a result of which regular controls are carried out to ensure compliance with applicable waste management rules. Specialized service providers are selected to handle our waste, and authorizations are checked frequently. Each of the Group’s French entities has a complete waste register, detailing the treatment of each waste item and the associated treatment channels. For the other Group entities, treatment is carried out in strict compliance with applicable local regulations. These factors enable us to confirm the substantial contribution of these activities to the circular economy.

5.2. “DO NO SIGNIFICANT HARM” (DNSH) verification

The DNSH criteria have been analyzed to confirm that the activities making a substantial contribution are not detrimental to other environmental objectives.

| DNSH | Description of verification procedures |
|---|---|
| Climate change mitigation | To comply with these DNSH criteria, regulations specify that if the activity involves on-site production of heat/cold or cogeneration, including electricity, the direct GHG emissions of the activity must be less than 270 gCO ₂ eq/kWh. The Group is not yet in a position to prove compliance with this DNSH criterion, as the survey has not yet been carried out in all entities. We are therefore unable to align our activities. |
| Adaptation to climate change | <p>A risk assessment, including physical and climate risks, as well as various ESG risks, was carried out at Group level. Environmental analyses are carried out at our sites, in keeping with the ISO 14001 certification, and include an analysis of the impact of our activities on the external environment, as well as the impact of the environment on our sites and activities. Platforms such as Géorisques, Think Hazard and Google Maps are used in environmental analyses to identify surrounding technological and natural risks. Actions are recorded and planned where necessary for the relevant sites, and regular reviews are carried out by an external body.</p> <p>We also use the adaptation plans of the various municipalities where our entities are located, where such plans exist. For example, the Auvergne-Rhône-Alpes region has transposed the National Climate Change Adaptation Plan (PNACC-II) and set up an action plan to promote alternative risk management methods, support integrated climate change adaptation strategies and promote structured partnerships on a regional scale. As a result, the vulnerability of our activities is assessed in conjunction with the internal audit committee, the internal CSR committee and the QSE teams, using all the tools at our disposal. Insurance providers also help in this respect. The insurers provided us with their analysis of the physical and climatic risks of all our entities. This analysis focuses on wind, flood, earthquake and hail risks</p> <p>The risk analysis did not reveal any major risks. To date, no site has developed an adaptation plan in response to an identified major risk, apart from the business continuity plans already defined. In this sense, Haulotte considers that it meets the DNSH criterion.</p> |
| Sustainable use and protection of water and marine resources | <p>The Group's activities with an impact on water consumption are the paint lines and machine cleaning. This impact is limited for Haulotte's main activities. An environmental impact assessment was conducted in the production facilities in France, including a water study. Specific measures were put in place in conjunction with local authorities and are regularly monitored as required by prefectural decrees. For facilities outside France, Haulotte has valid operating permits in accordance with local laws and regulations. All the Group's production sites are ISO 14001 certified, demonstrating the absence of any significant impact of our activities on water in the environmental analyses of the sites. A water risk analysis was carried out for all Group entities. This analysis shows that no site is at high or extremely high risk. Haulotte also monitors water consumption to keep it to a minimum.</p> <p>We consider that actions have been implemented, the necessary levers have been activated and Haulotte considers that it meets the DNSH criterion.</p> |
| Transition to a circular economy | <p>The Group is ISO 14001 certified. As a result of this, regular inspections are carried out to ensure compliance with the applicable waste management rules. Specialized service providers are selected to handle our waste, and authorizations are checked frequently. Each entity has a complete waste register, detailing the treatment of each waste item and the associated treatment channels. Waste is treated in strict compliance with applicable local regulations.</p> <p>The Group therefore considers that it meets the DNSH criterion.</p> |
| Pollution prevention and reduction | <p>Thanks to its ISO 14001 certification, Haulotte keeps abreast of local regulations on pollution risks and implements ongoing monitoring to reduce and limit its impact. The DNSH criteria for the prevention and pollution control objective require that the activity does not lead to the manufacturing, placing on the market or use of specific substances as specified in Appendix C to the climate delegated act. Haulotte has set up a responsible purchasing charter and a specific supplier and purchasing validation process that takes REACH regulations into account. With this process, suppliers are informed of the regulations applicable to the management of hazardous materials, and undertake to refrain from using the most sensitive substances. Internally, we monitor substances of concern on the basis of information provided by suppliers. In addition, the Group has a process in place for the introduction of new products, making it possible to identify whether a substance of concern is likely to be introduced prior to any use. This process is monitored by the Group's QSE teams.</p> <p>We are unable to align our activities due to the complexity of proving compliance with this DNSH criterion. We are currently working on an action plan to achieve this.</p> |
| Protection and restoration of biodiversity and ecosystems | <p>Appendix D requires that an environmental impact assessment or screening be carried out. Where required by law, production facilities located in the EU underwent an environmental impact assessment leading to their authorization to operate. Haulotte's production sites are located in planned industrial areas, in agreement with the local authorities, taking into account the compatibility of the activity with the surrounding ecosystems. In return, the sites and the Group ensure compliance with biodiversity regulations, and follow up on issues identified when building permits for facilities are submitted and in prefectural decrees for sites where they exist, in particular with regard to invasive species.</p> <p>In addition, a study of the locations of our sites has been carried out and one site has been identified as highly sensitive. An action plan is currently being drawn up. The fact that we have carried out this study enables us to consider that the Group meets the DNSH criteria.</p> |

5.3. Compliance with minimum safeguards

Haulotte upholds the highest standards of human rights when conducting its business.

The various standards, guidelines and policies to which the Group adheres are described throughout this report. (QSE/CSR policy, code of ethics, responsible purchasing charter, due diligence process, etc.)

Policies and procedures relating to anti-corruption are described from page 100.

The policies and procedures in place with regard to relations with our suppliers are described from page 100.

As set out in our Code of Ethics and Code of Conduct, Haulotte Group is committed to the principle of fair competition, and refrains from agreements or behavior that could be construed as anti-competitive. Employees are made aware of these issues, in particular through training on the Code of Conduct described on page 105.

Lastly, no convictions related to these four themes were recorded during the 2025 financial year.

6 - TAXONOMY REPORTING RESULTS

The turnover denominator corresponds with the Group's turnover at the end of December 2025, as presented in the consolidated financial statements.

The CapEx denominator corresponds to capital expenditure capitalized on the balance sheet, as well as long-term leases. This includes, among other things, the increase in rights of use for leased assets (IFRS 16) and the increase in tangible assets.

The OpEx denominator corresponds with the sum of research and development costs described in detail in the consolidated appendices, building renovation costs and maintenance and repair costs, and short-term leases. Analysis of these OPEX has led us to consider the amount analyzed as insignificant in terms of the Group's materiality thresholds, since the ratio of "OpEx Taxonomy denominator" to "Group total OpEx" is less than 5%. This, combined with the fact that the Group's activities are not eligible, has led the Group to use the exemption provided for not to calculate the OpEx Taxonomy indicator in greater detail.

| ACTIVITIES LINKED TO NUCLEAR ENERGY | |
|---|----|
| The company conducts, finances or is exposed to research, development, demonstration and deployment of innovative installations for generating electricity from nuclear processes with minimal fuel-cycle waste | NO |
| The company is involved in, finances or is exposed to the construction and safe operation of new nuclear power or process heat production facilities, in particular for district heating purposes or for industrial processes such as hydrogen production, including their safety upgrades, using the best available technologies | NO |
| The company is involved in, finances or is exposed to the safe operation of existing nuclear power plants for the production of electricity or process heat, in particular for district heating or industrial processes such as hydrogen production, using nuclear energy, including their safety upgrades. | NO |
| ACTIVITIES LINKED TO FOSSIL GAS | |
| The company engages in, finances or is exposed to the construction or operation of facilities for the production of electricity from gaseous fossil fuels. | NO |
| The company engages in, finances or is exposed to the construction, refurbishment and operation of facilities for the combined production of heat/cold and electricity from gaseous fossil fuels | NO |
| The company engages in, finances or is exposed to the construction, refurbishment or operation of heat generation facilities that produce heat/cold from gaseous fossil fuels. | NO |



TAXONOMY

The tables below show the results for the year 2025

| | Total | Part d'activités éligibles à la taxinomie | Activités alignées sur la taxinomie | Part d'activités alignées sur la taxinomie | Ventilation par objectif environnemental des activités alignées sur la taxinomie | | | | | | Part d'activités habitantes | Part d'activités transitoires | Activités non évaluées considérées comme non significatives | Activités alignées sur la taxinomie au cours de l'exercice précédent (N-1) | Part d'activités alignées sur la taxinomie au cours de l'exercice précédent (N-1) |
|--------------------|---------|---|-------------------------------------|--|--|-------------------------------------|-----|---------------------|-----------|--------------|-----------------------------|-------------------------------|---|--|---|
| | | | | | Atténuation du changement climatique | Adaptation au changement climatique | Eau | Économie circulaire | Pollution | Biodiversité | | | | | |
| | | | | | k€ | % | k€ | % | % | % | | | | | |
| Chiffre d'affaires | 510 708 | 43% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0 | 0% | |
| CapEx | 15 825 | 7% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0 | 0% | |
| OpEx | 20 636 | - | - | - | - | - | - | - | - | - | - | - | - | - | |

Share of turnover of CapEx and OpEx from products or services associated with economic activities eligible for the taxonomy or aligned with the taxonomy - Information for the year 2025

| Activités économiques | Code | ICP éligible à la taxinomie (part du CA éligible à la taxinomie) | ICP aligné sur la taxinomie (Part sur le chiffre d'Affaires) | ICP aligné sur la taxinomie (part sur le chiffre d'affaires) | Objectif environnemental des activités alignées sur la taxinomie | | | | | | Activité habilitante | Activité transitoire | Part de la taxinomie alignée par rapport à la taxinomie éligible | |
|--|---------|--|--|--|--|-------------------------------------|-----|---------------------|-----------|--------------|----------------------|----------------------|--|----|
| | | | | | Atténuation du changement climatique | Adaptation au changement climatique | Eau | Économie circulaire | Pollution | Biodiversité | | | | |
| | | | | | % | k€ | % | % | % | % | | | | % |
| Autres technologies de fabrication à faible intensité de carbone | CCM 3.6 | 41% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | E | | 0% |
| Réparation, remise en état et remanufacturing | CE 5.1 | 2% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | E | | 0% |
| Somme des alignements par objectif | | 43% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | E | | 0% |
| ICP total (CA) | | | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

Details of the share of turnover from products or services associated with economic activities eligible for the taxonomy or aligned with the taxonomy - Information for the year 2025

| Activités économiques | Code | ICP éligible à la taxinomie (part des CapEx éligible à la taxinomie) | ICP aligné sur la taxinomie (Part sur les CAPEX) | ICP aligné sur la taxinomie (part sur les CapEx) | Objectif environnemental des activités alignées sur la taxinomie | | | | | | Activité habilitante | Activité transitoire | Part de la taxinomie alignée par rapport à la taxinomie éligible | |
|--|---------|--|--|--|--|-------------------------------------|-----|---------------------|-----------|--------------|----------------------|----------------------|--|----|
| | | | | | Atténuation du changement climatique | Adaptation au changement climatique | Eau | Économie circulaire | Pollution | Biodiversité | | | | |
| | | | | | % | k€ | % | % | % | % | | | | % |
| Autres technologies de fabrication à faible intensité de carbone | CCM 3.6 | 7% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | E | | 0% |
| Somme des alignements par objectif | | 7% | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | E | | 0% |
| ICP total (CapEx) | | | 0 | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

Details of the share of CapEx from products or services associated with economic activities eligible for the taxonomy or aligned with the taxonomy - Information for the year 2025



SOCIAL INFORMATION

Haulotte integrates an ambitious social approach into its sustainability strategy, placing the well-being, safety and development of its employees at the heart of its commitments. The company ensures safe working conditions by reinforcing risk prevention measures and promoting a safety culture at all levels. It also encourages the development of skills through appropriate training, enabling each employee to progress professionally.

Furthermore, Haulotte is committed to diversity and inclusion, fighting discrimination and promoting equal opportunities. The company also makes a point of establishing ethical and responsible relationships with all its partners and stakeholders.

Through these initiatives, Haulotte affirms its ambition to build a supportive, respectful and sustainable working environment.

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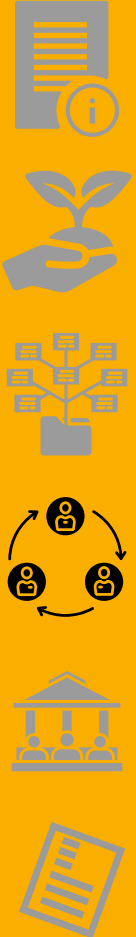
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1 - SIGNIFICANT IMPACTS, RISKS & OPPORTUNITIES

| HUMAN CAPITAL | | | |
|---|---|--|--|
| <i>Job security and adequate wages (S1)</i> | | | |
| Impact on employee employment The Group's multiple locations also have an impact on site activities, given the current geopolitical situation in certain countries. Haulotte also has to anticipate fluctuations in activity to guarantee acceptable job retention. | Type: negative impact | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| Risk of employee turnover The Group's many locations mean that it has to ensure that its employees have a working environment and salary that are in line with local standards in the countries. | Type: financial risk | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| <i>Social dialog (S1)</i> | | | |
| Lack of staff integration and representation Haulotte carries out its key activities in countries with strict legislation on labor rights. These legislations provide strong guarantees for collective bargaining, and Haulotte must monitor this impact in the event of non-representation of employees. | Type: negative impact | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |

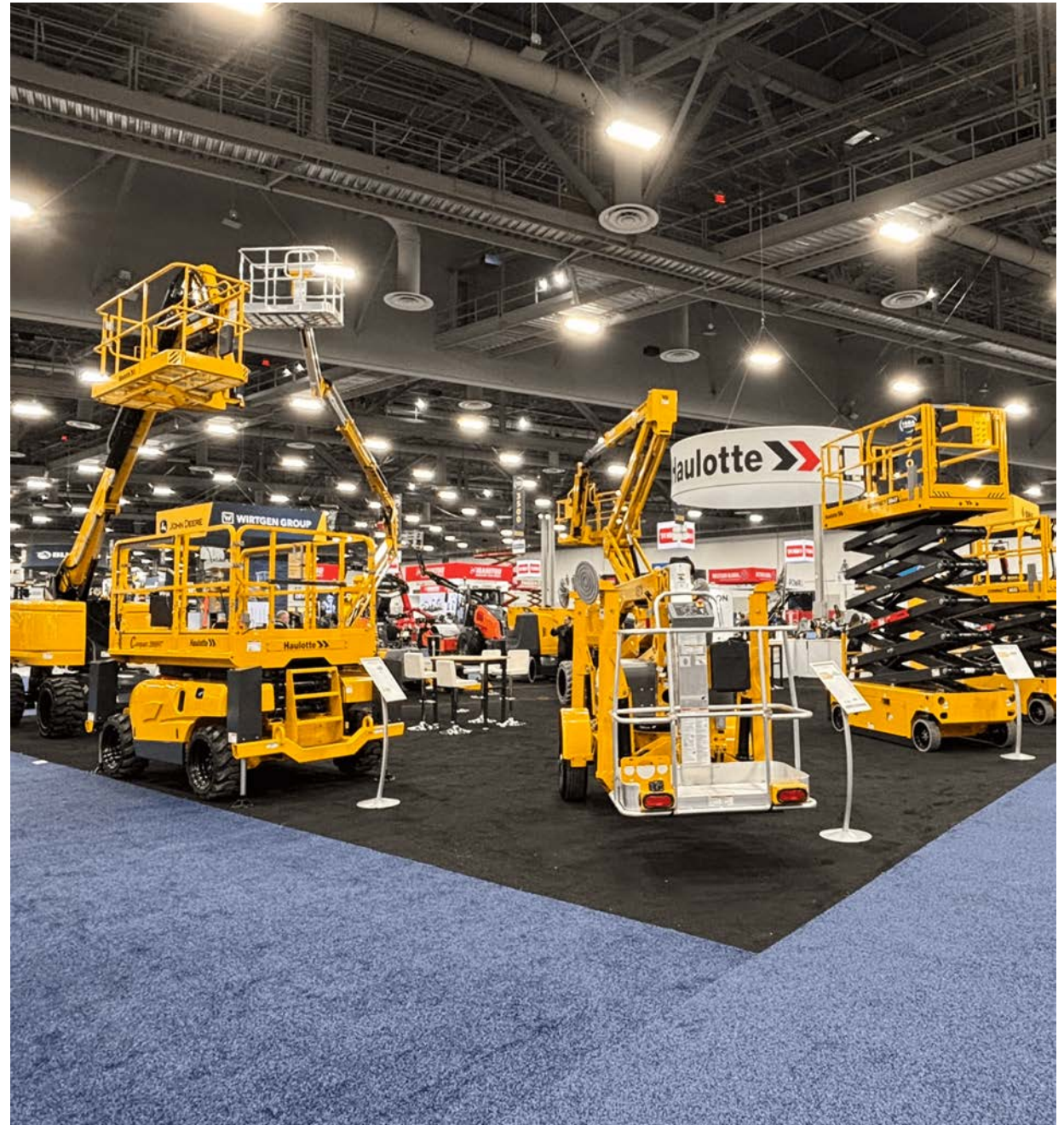
| | | | |
|--|---|--|--|
| <i>Occupational Health and Safety (S1)</i> | | | |
| Impact on employee health and safety during operations Because of its production sites and its mobile services on customer sites, the company is exposed to health and safety risks. Difficult working conditions, ineffective preventive measures and our cyclical activities could have a significant impact on our employees, and also on temporary workers | Type: negative impact | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| Financial risk related to employee health and safety Risk of higher insurance costs (contribution rates) if the company has not taken effective measures to prevent occupational hazards, or even the application of additional charges in the event of an increase in occupational illnesses or serious workplace accidents | Type: financial risk | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| <i>Training and skills development (S1)</i> | | | |
| Problems with employee performance and satisfaction due to inadequate or ineffective training The lack of opportunities for skills development and training can lead to a loss of employability and disengagement for some employees | Type: negative impact | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |

| DIVERSITY, INCLUSION AND DISABILITY | | | |
|--|--|--|--|
| <i>Employment and inclusion of people with disabilities (S1)</i> | | | |
| Failure to meet quotas for people with disabilities Regulatory risk of not meeting employment quotas for people with disabilities in the workforce. A fine must be paid if this proportion is not respected | Type: financial risk | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |
| <i>Diversity and inclusion (S1)</i> | | | |
| Diversity within our teams Bias in recruitment, remuneration and career development can lead to a lack of diversity within teams. This can limit inclusion and collaboration. Furthermore, the lack of communication on the subject of disability can make it difficult for people to express themselves about their situation, and create unease in the workplace | Type: negative impact | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |
| RESPECT FOR THE HUMAN RIGHTS OF WORKERS IN THE VALUE CHAIN | | | |
| <i>Health and safety of workers in the value chain (S2)</i> | | | |
| Non-compliance with laws and regulations in our value chain There is a risk of possible violations of human rights laws and regulations by our workers in the value chain. Reputational risks may arise from cases of forced labor, child labor or any illegal activity associated with human rights violations | Type: negative impact | | |
| | Value chain Upstream Own activity Down-stream <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |



SOCIAL

| | | | | | | | | | | | | | |
|--|---|-------------------------------------|--------------|------------|-------------------------------------|-------------------------------------|-------------------------------------|------------|-------------|-----------|-------------------------------------|--------------------------|--------------------------|
| <p>Support for workers in the value chain</p> <p>The Group has set up a number of initiatives to monitor compliance with health and safety standards by workers in the value chain, and to work with the various players involved to continually improve any situations encountered</p> | <p>Type: positive impact</p> <p>Value chain</p> <table border="1"> <tr> <td>Upstream</td> <td>Own activity</td> <td>Downstream</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <p>Time horizon</p> <table border="1"> <tr> <td>Short term</td> <td>Medium term</td> <td>Long term</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | Upstream | Own activity | Downstream | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Short term | Medium term | Long term | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Upstream | Own activity | Downstream | | | | | | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | |
| Short term | Medium term | Long term | | | | | | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | |
| <p>CONSUMERS AND END USERS</p> | | | | | | | | | | | | | |
| <p><i>Consumer and end-user safety (S4)</i></p> | | | | | | | | | | | | | |
| <p>User safety when using our machines</p> <p>Working at height is a major risk in working life. By their very nature, the machines and services offered by Haulotte enhance the safety of users when working at height. However, there is an impact if our machines are misused</p> | <p>Type: negative impact</p> <p>Value chain</p> <table border="1"> <tr> <td>Upstream</td> <td>Own activity</td> <td>Downstream</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <p>Time horizon</p> <table border="1"> <tr> <td>Short term</td> <td>Medium term</td> <td>Long term</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | Upstream | Own activity | Downstream | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Short term | Medium term | Long term | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Upstream | Own activity | Downstream | | | | | | | | | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | |
| Short term | Medium term | Long term | | | | | | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | |
| <p>Protecting the privacy of users of our solutions</p> <p>Risk of cyber-attacks and internal data leaks, which could lead to additional costs and a slowdown in business activity</p> | <p>Type: financial risk</p> <p>Value chain</p> <table border="1"> <tr> <td>Upstream</td> <td>Own activity</td> <td>Downstream</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <p>Time horizon</p> <table border="1"> <tr> <td>Short term</td> <td>Medium term</td> <td>Long term</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | Upstream | Own activity | Downstream | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Short term | Medium term | Long term | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Upstream | Own activity | Downstream | | | | | | | | | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | |
| Short term | Medium term | Long term | | | | | | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | |
| <p>User safety when using our machines</p> <p>Faced with increasingly stringent requirements in terms of product safety, usage and regulations, the know-how and reputation of the Haulotte brand, driven by its safety DNA, is helping to boost market share</p> | <p>Type: opportunity</p> <p>Value chain</p> <table border="1"> <tr> <td>Upstream</td> <td>Own activity</td> <td>Downstream</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </table> <p>Time horizon</p> <table border="1"> <tr> <td>Short term</td> <td>Medium term</td> <td>Long term</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | Upstream | Own activity | Downstream | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Short term | Medium term | Long term | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
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2 - TAKING CARE OF EMPLOYEES

The Group's mission is central to its QSE/CSR policy. It also includes the three components of the mission. Each of these components corresponds to the different pillars of the Group's CSR approach.

TAKING CARE OF EMPLOYEES corresponds to the SOCIAL part of the approach.



2.1. Policy

At Haulotte, sustainability begins with attention to the people who make up the life force of the company. Our ambition is to create an environment where everyone can progress confidently, feel supported and find the right conditions to express their full potential.

This vision is based on a strong conviction that when employees have a safe, stimulating and respectful working environment, they can contribute fully to the company's collective dynamics and sustainable performance.

That is why we have constructed our approach around several complementary areas:

EMPLOYEES

-  **Developing the talents of our employees**
-  **Ensure health, safety and well-being in the workplace**
-  **Attract and retain talent**

Through this global approach, Haulotte affirms its determination to build a sustainable working environment, where individual initiatives find their place, where collective spirit is encouraged, and where each employee can actively contribute to our shared success.

This dynamic, shaped by our teams, reflects our deep commitment to caring for people while building a responsible, sustainable future.

2.2. Objectives

The Group has defined an indicator for each component of the mission that enables it to ensure that the mission has been achieved

As part of the SOCIAL section, the indicator must make it possible to ensure that Haulotte takes effective CARE OF EMPLOYEES.

| JOB DESCRIPTION | MAIN INDICATOR | 2028 OBJECTIVE | 2023 RESULT | 2024 RESULT | 2025 RESULT |
|--------------------------|------------------------------|----------------|--------------|--------------|--------------|
| TAKING CARE OF EMPLOYEES | LEVEL OF EMPLOYEE ENGAGEMENT | 65% | Not measured | Not measured | Not measured |

From 2026, in addition to the 3-year engagement survey, an annual survey will be carried out to measure the level of engagement. This indicator will be measured through several questions selected by the HR department and symbolizing the engagement of the employees.

Other indicators and their related objectives also help us achieve our mission.

They are explained in the header of each of the Group's challenges

2.3. Actions

Main actions in 2025

- ▶ Drafting of a Human Rights Policy, which forms an integral part of the Group's new Code of Ethics (p. 69)
- ▶ Launch of a 360° barometer to measure managers' adoption of the various measures put in place (p.73)
- ▶ A new agreement on Job and Career Management signed in 2025, with the launch of a "skills pass" (p.77)
- ▶ Highlighting of internal mobility and career development (p.84)

Other actions

Other actions are described in detail in the dedicated section of each chapter.

3 - OUR HUMAN RESOURCES & HUMAN RIGHTS POLICY



As part of its sustainability approach and its **“Taking care of people”** mission, Haulotte Group has formalized a Human Rights policy associated with its Code of Ethics. The purpose of this document is to translate the Group’s ethical and social commitments into rules, practices and procedures applicable to all its entities worldwide.

This policy has been drawn up to guarantee respect for internationally recognized human rights, to ensure fair, safe and inclusive working conditions, and to create an environment that fosters commitment, professional fulfillment and sustainable performance. It is fully aligned with international standards (UN, ILO, OECD) and supplements local legal requirements where these are less protective.

It is aimed at all Haulotte Group employees, with particular responsibility falling on directors, managers and Human Resources teams, who are the primary intermediaries and guarantors for the policy. It constitutes a common reference base shared by all, regardless of profession, country or culture.

In practice, this policy makes it possible to:

- manage HR practices based on clear principles:
 - non-discrimination,
 - fight against harassment,
 - prohibition of forced labor and child labor,
 - social dialog,
 - diversity and inclusion;
- guarantee health, safety and well-being at work as non-negotiable requirements;
- ensure fair remuneration, responsible working conditions and accessible professional development for everyone;
- offer secure whistle-blowing mechanisms that protect whistle-blowers and foster a culture of transparency and trust.

As such, this human rights policy is a key tool in Haulotte’s 2025 sustainability strategy, strengthening the consistency between values, managerial practices and overall performance for the benefit of employees.

In addition to the Group’s employees, this policy is also aimed at all Haulotte’s stakeholders - business partners, suppliers, customers, investors and, more broadly, any operator with a link to the Group. It is enshrined in Haulotte’s Code of Ethics, and reflects the social and human standards that the Group is committed to respecting and promoting throughout its value chain. It thus constitutes a shared frame of reference, fostering responsible, transparent and sustainable relations based on respect for human rights, integrity and mutual trust.

This document is available on the Group’s website.

4 - THE LET'S DARE PROGRAM AND MEASURING ENGAGEMENT

Through a dynamic Empowerment policy, disseminated under the "Let's Dare" program, we develop projects and actions aimed at taking care of our employees.

In essence, and through this program, our documents and actions are aligned with relevant internationally recognized instruments, including the UN guidelines on business and human rights.

Our 2025 ambition also reinforces these points through two strategic pillars:

- Empowering employees
- Becoming a learning company

Creating an environment conducive to employee engagement

Haulotte, like all companies, has had to deal with an increasingly VUCA (Volatile, Uncertain, Complex and Ambiguous) environment, not to mention upheavals in the digital industry, the arrival of new generations, and tensions on the labor and skills markets.

Creating an environment that fosters **autonomy, empowerment, skills development** and **employee fulfillment** should lead to greater individual commitment. In addition to the effects on overall performance, these include retaining and attracting talent for more sustainable performance.

Employees are more than ever searching for meaning, flexibility, social and environmental commitment, a style of management that will help them grow and become empowered, achieve a better work/life balance, identify with the values upheld by the company, find transparency and authenticity.

Measuring engagement

Every three years since 2017, a survey has been conducted in 10 languages among all our employees, asking them more than 50 questions relating to the 14 themes of engagement.

Thanks to these detailed results, we can measure the progress made in relation to the actions undertaken, and together with employees, define the new progress actions to be implemented, whether at group, site, business or team level.

The results:

- Excellent participation rates of between 89% and 92% since 2017 (89% in 2023)
- Satisfaction rates have been rising steadily since 2017:
 - between 2017 and 2020, 98% of questions improved and 2% remained stable
 - between 2020 and 2023, 77% improved, 14% remained stable and 9% regressed.

The average satisfaction rate for all questions rose from 53% in 2017 to 60% in 2020 and 63% in 2023.

The 2023 highlights are the same as in 2017 and 2020, and continue to progress:

- pride in belonging to Haulotte, pride in products and services, and in the commitment of our teams to customers
- The confidence shown by managers, their accessibility and availability, and the respect they show
- Understanding team goals and objectives, and making good use of skills
- Good cooperation within the team

The points that regressed the most in 2023 are the same as in 2020, but are also improving:

- Remuneration and social benefits
- Link between remuneration and performance
- Cooperation between departments
- Communication

Some points are now significantly above the benchmark indexes:

- Recommendation of Haulotte products and services to friends and family
- Training required to be effective at the workstation
- Encouragement to find better ways of doing things

These results are due to actions implemented by each site, department and team as part of our continuous improvement approach.

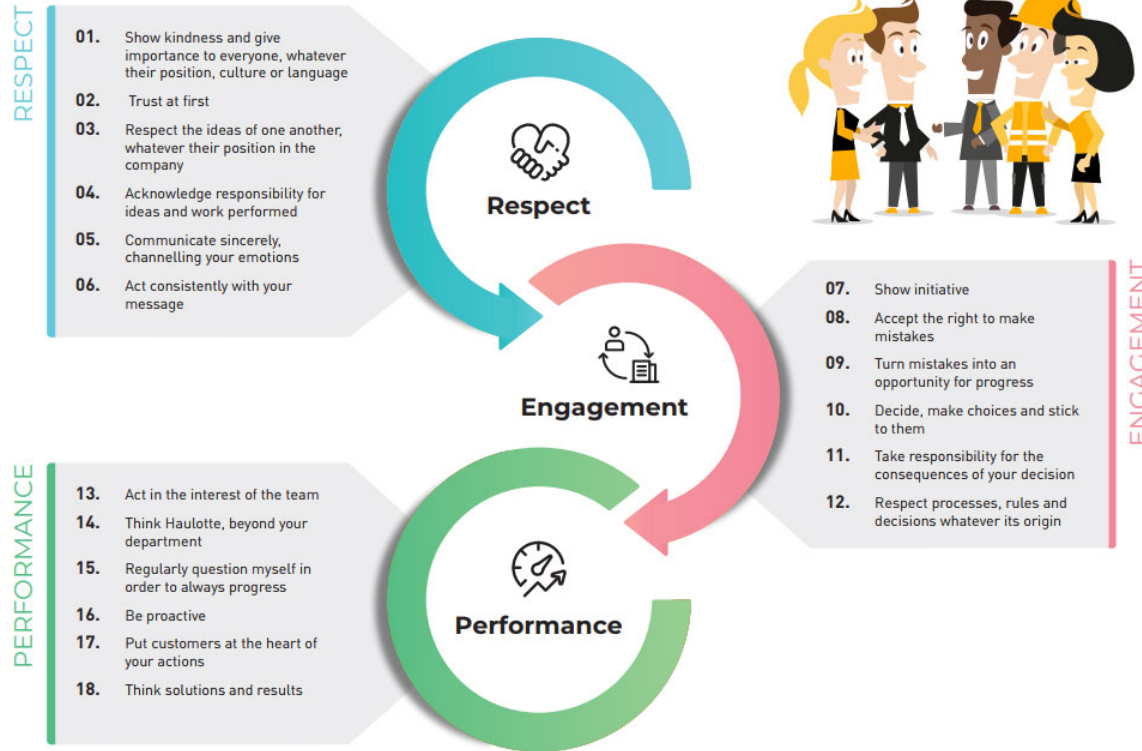
The results were communicated to all levels of the organization. Each manager with at least five respondents was given access to the analysis platform, so they could work with their teams to identify areas for work and implement improvement action.

All these actions contribute to creating the environment in which we want to work.

The next campaign to measure engagement is scheduled for 2026

5 - OUR CHARTER: A MODEL FOR EMPOWERMENT AND COLLABORATION

OUR VALUES



The managerial relationship is a key ingredient in creating a work environment conducive to commitment.

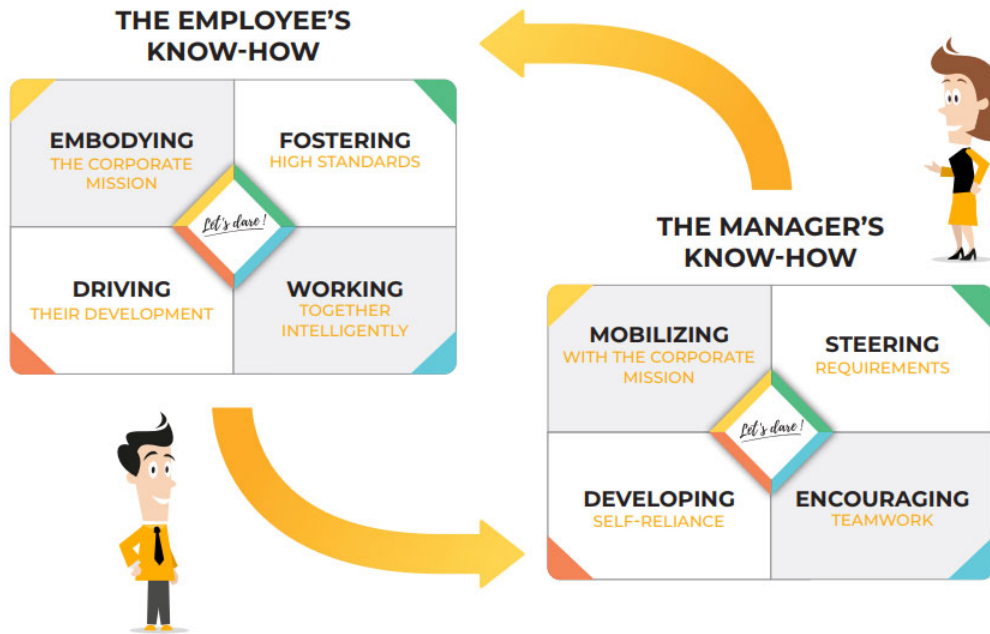
In 2022, 80 employees restructured our Values Charter, created by 100 employees in 2017, converting it into an empowering model made up of our values and practices.

Our values

Respect, Commitment and Performance are broken down into 18 soft skills, which define the observable behavior expected for each value, in keeping with the company's mission.

Our practices are organized around four pillars:

- The corporate project,
- Exacting requirements,
- Autonomy,
- Cooperation.



It is a model of co-responsibility, where employees and managers drive cooperation. Everyone has to embody the values and apply good practices. The managerial relationship is based on the contribution of everyone involved, as everyone is responsible for 50% of the relationship.

These four pillars break down into 16 employee skills and 22 managerial skills, all of which are closely interrelated.

In order to measure progress in the implementation of managerial practices, 360° barometers will be organized on a regular basis to enable each manager to identify the strong points perceived by their environment, as well as their areas for improvement, which they can work on through training or practical application.

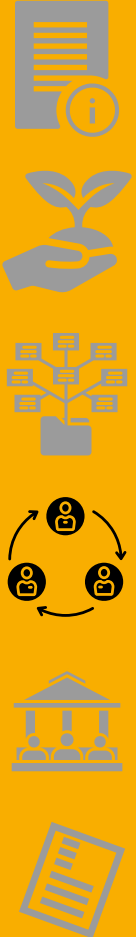
Our collaborative model has been deployed internationally. All Haulotte managers attended a 2-day training session to familiarize themselves with the model, and were helped to present and apply it to their teams in a fun way, by collectively identifying the priority practices to be put in place.

Since then, training sessions have been delivered to all managers on the supporting tools and concepts associated with the model.

Our collaboration model is based on our Corporate Project, and contributes to its implementation. It was therefore essential that our employees adopt it.

Consequently, this project was cascaded, starting with the operational committee members who presented it to their teams in an interactive, fun format, after which these teams cascaded it in the same format to their own teams and so on, until it covered the whole organization.

This information on strategy continued in 2025, with regular video-conference briefings by the executive committee to present progress on strategic pillars and answer questions raised in this cascading process.



6 - THE 360° BAROMETER - A MANAGEMENT DEVELOPMENT TOOL

As part of the implementation of our Values and Collaboration Model, it is important to be able to regularly measure our managers' level of ownership, particularly in terms of managerial practices.

As part of this drive, 360° feedback sessions were organized for all Group managers meeting the required seniority and headcount criteria.

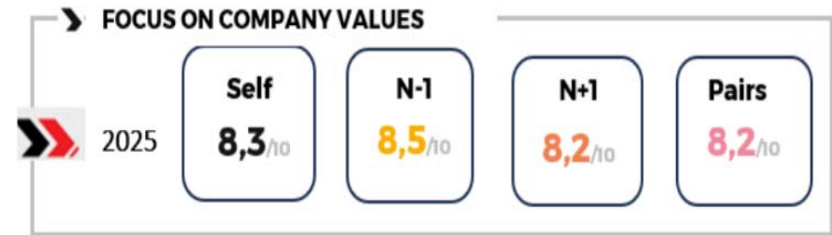
Indeed, managers have a key role to play in developing an engaging and empowering environment, which involves implementing our values and collaboration model.

360° feedback is a continuous development tool that enables managers to take stock of their own managerial behaviors and practices, and then put them into perspective with the perceptions of their colleagues, their line managers and their peers. It enables managers to identify their strengths and areas for progress through an action plan defined by the manager themselves.

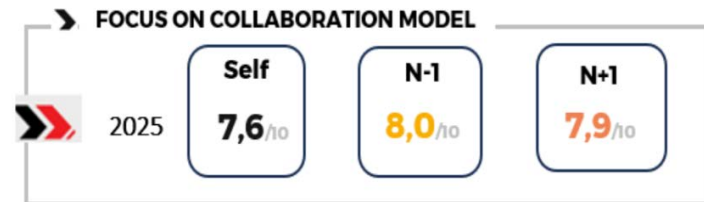
This campaign was launched with 175 managers across all our international sites. The participation rate was 90%, providing a rich and constructive vision.

The overall results show an improvement on the previous campaign in all areas assessed. This improvement confirms that we are collectively moving in the right direction.

The high score below reflects strong ownership of our values by managers. These results also show that perceptions between the different groups of respondents are aligned.



As for our collaboration model, the results below show a fairly good overall adoption of our model and the associated managerial practices. We also observe good alignment of perceptions between teams and their managers, with a tendency for managers to underestimate themselves.



This campaign was supplemented by a specific 360° feedback campaign for production supervisors (25), for which all production operators were able to complete their manager's 360° feedback.

Each manager then received a personal and confidential report with all the results obtained by category of respondent, together with a kit to debrief their report. Some managers were debriefed by the HR teams.

Afterwards, each manager presented their results to their line manager, and then to their direct team, along with the action plan defined to work on their areas for improvement.



7 - COMPANY WORKFORCE



OUR POLICY & OBJECTIVES

In addition to the LET'S DARE program, the values charter, the collaboration model and the YELLO program, Haulotte's QSE & CSR policy guides and supports the Group's commitment in terms of social responsibility. In particular, this policy aims to meet the challenges facing our employees, particularly social dialog, job security and skills development. Specific attention is also paid to working conditions, as well as to issues of inclusion and diversity.

In this context, Haulotte has set itself three major social objectives, which guide all its actions and initiatives:

- developing employees' skills and talents;
- attracting and retaining talent;
- ensuring occupational health, safety and well-being.

The initiatives stemming from the engagement survey, as well as the collaboration model, are key levers for implementing these objectives. Their cross-functional approach provides coherent, sustainable responses to the Group's social challenges.

These commitments are part of the **"Taking care of employees"** pillar of Haulotte's sustainability strategy.

OUR CHALLENGES AND RELATED MONITORING INDICATORS *(linked to the Group's QSE & CSR policy - Group scope)*

| CHALLENGES | MATERIAL SUBJECTS | PERFORMANCE INDICATORS | 2028 OBJECTIVES | 2025 RESULTS | RELATED PAGE |
|---------------------------------|--|---|-------------------------------|--------------|--------------|
| Job security and adequate wages | Risk of employee turnover | Completion of annual performance reviews | 95% | 94% | 84 |
| Occupational Health and Safety | Impact on employee health and safety during operations | Lost-time workplace accident frequency rate | Year-on-year 3.01 improvement | | 85 |
| Training and skills development | Employee performance and satisfaction | Average number of training hours per employee | 20 | 15 | 83 |

OUR 2025 ACTIONS

Haulotte Group has formalized a Human Rights policy associated with its Code of Ethics in order to guarantee respect for human rights, promote safe, fair and inclusive working conditions, and ensure the consistency of its social practices across all its entities and value chain. This policy is aimed at employees, managers and HR teams, and also constitutes a reference framework for the Group's stakeholders, in line with international standards and sustainable performance requirements.

In 2025, Haulotte strengthened its commitment with regard to climate change through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

All these actions are explained in detail on the following pages.

7.1. Specifications

| SCOPE: GROUP | BREAKDOWN OF EMPLOYEES BY GENDER AND CONTRACT <i>(year-end headcount)</i> | | | | | | | | | | | |
|---------------------------------------|--|-------|-------|---------------------|-------|-------|-------|---------------------|-------|-------|-------|---------------------|
| | 2023 | | | | 2024 | | | | 2025 | | | |
| | MEN | WOMEN | OTHER | NOT DECLARE D | MEN | WOMEN | OTHER | NOT DECLARE D | MEN | WOMEN | OTHER | NOT DECLARE D |
| Total number of employees | 1,319 | 420 | 0 | 0 | 1,289 | 385 | 0 | 0 | 1,234 | 387 | 0 | 0 |
| Permanent staff (permanent contract) | 1,111 | 345 | 0 | 0 | 1,156 | 338 | 0 | 0 | 1,095 | 325 | 0 | 0 |
| Temporary staff (fixed-term contract) | 208 | 75 | 0 | 0 | 133 | 47 | 0 | 0 | 139 | 62 | 0 | 0 |

| SCOPE: GROUP | STAFF TURNOVER | | |
|--|----------------|--------|--------|
| | 2023 | 2024 | 2025 |
| Number of employees who left the company | 241 | 267 | 267 |
| % staff turnover | 15.5% | 17.97% | 13.72% |

For Haulotte, the notion of employees corresponds to employees over whom Haulotte has a subordinate relationship. We have no non-salaried employees in our workforce.

We have not identified any specific employee exposure risks.

| | BREAKDOWN OF EMPLOYEES BY GEOGRAPHICAL REGION <i>(year-end headcount)</i> | | |
|---------------------|--|--------------|--------------|
| | 2023 | 2024 | 2025 |
| EUROPE | | | |
| France | 677 | 646 | 617 |
| Romania | 271 | 241 | 264 |
| Other | 145 | 152 | 151 |
| AMERICAS | | | |
| United States | 311 | 311 | 280 |
| Other | 71 | 77 | 75 |
| ASIA-PACIFIC | | | |
| China | 181 | 138 | 127 |
| Australia | 57 | 54 | 53 |
| Other | 26 | 55 | 54 |
| TOTAL | 1,739 | 1,674 | 1,621 |

We disclose the average number of employees in the Group's consolidated financial statements (p51)



7.2. Collective bargaining coverage and social dialog (France scope)

Employees in France are all covered by employee representatives and a collective bargaining agreement. 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. (commitment... Let's Dare program...)

The Group's General Secretary is in charge of social dialog with the entities, with the help of the Social Affairs Manager and HR teams.

Haulotte encourages ongoing and constructive dialog between employees, managers, staff representatives and the management. As such, the role of staff representatives elected by the employees is recognized as major. As a result, drawing from a tradition of dialog, a number of collective agreements were negotiated and signed, and continue to be applied within the company in 2025, illustrating the excellent level of discussions within the various bodies and their positive impact on the company's social climate and human environment.

Agreement on regular telework

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

The existing system was renewed by an agreement signed in March 2025: This agreement is the result of constructive dialog between employee representatives and management and strengthens the conditions for an efficient, balanced work organization adapted to everyone's needs. Teleworking is an organizational mode, the conditions of which need to be defined in order to maximize its benefits (autonomy, flexibility, organization of personal and professional life) while controlling its potential impact on collaboration, cohesion and collective efficiency. At a time when the company is facing major economic challenges and increasing global competition, the parties reaffirm that the quality of communication, cooperation and teamwork remain essential levers for our joint success.

This new agreement also introduces greater flexibility thanks to the exceptional teleworking scheme. In addition, in consultation with managers and employees, the deployment of a team charter aims to define the practical arrangements for implementing teleworking, taking into account the specific features of each team and in compliance with the provisions of the company-wide agreement.

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. In this respect, a company-wide agreement, signed in January 2023 for a 4-year period, aims to promote a balance between quality of life at work, collective performance and the quality of 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 flexible 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.

SOCIAL

Agreement on Job and Career Management

Against a backdrop of far-reaching transformations (technological acceleration, ecological transition, rapid change in professions and high economic volatility), in March 2025 the company signed a Job and Career Management (GEPP) agreement. This agreement aims to strengthen our collective ability to anticipate these changes and prepare for the future with agility. It is part of our strategic ambition to become a true learning company, where everyone develops their skills throughout their career.

The agreement focuses on four key areas: the ongoing adaptation of skills to changing business needs, the promotion of a culture of lifelong learning, the enhancement of internal mobility and individual talent, and support for managers in their key role as skills developers.

A number of specific measures have been stepped up to support skills improvement. The skills development plan focuses on safety, digitization of training and the use of new technologies. Haulotte Academy, run by over 60 in-house trainers, continues to expand with new technical and sales modules, as well as a module dedicated to our global offer. The development of soft skills is also supported by the DISC and AssessFirst tools, soon to be made available to all volunteer employees. In addition, personalized schemes such as the CPF (personal training account), VAE (prior learning assessment scheme) and skills assessments can be used to build customized career paths.

The agreement also devotes a significant section to mobility, seen as a strategic lever. Structured career paths are offered: the Pass'Compétences to support career development in Production, Supply Chain and R&D; the Technical Expertise value chain to recognize and develop business expertise; the Haulotte Trainer program to support future technical trainers; and the Manager path, designed to develop managerial skills. A clear, supported and transparent mobility process strengthens these systems and encourages professional and geographical development.

Finally, the agreement also promotes an inclusive and demanding recruitment policy, focused on diversity, an improved candidate experience and enhanced integration via the Haulotte Academy.

All these measures are designed to provide long-term support for career development, strengthen team commitment and equip the company with the skills needed to meet the challenges of tomorrow.

Safety Challenge

Every year, Haulotte Group SA in France and Haulotte France negotiate a safety agreement with quantified targets for each facility in France to encourage employee involvement in worker health and safety, which is a key element of our corporate policy.



7.3. Collective bargaining coverage and social dialog (Group scope)

In 2024, Haulotte took stock for the first time of the various company agreements signed at the level of each of its entities, as well as the number of employee representatives present. The results are shown in the table below:

| COVERAGE RATE | COVERAGE OF COLLECTIVE BARGAINING | SOCIAL DIALOG |
|---------------|---|---------------------------------|
| | EMPLOYEES FROM THE EUROPEAN ECONOMIC AREA | REPRESENTATION IN THE WORKPLACE |
| 0-19% | | |
| 20-39% | | |
| 40-59% | | |
| 60-79% | | |
| 80-100% | France / Romania | France / Romania |

These figures will now be analyzed by the HR teams, so that they can be taken into account and improved if necessary.



7.4. Diversity and discrimination

| SCOPE: GROUP | 2023 | 2024 | 2025 |
|-----------------------------|-------|-------|------|
| Employees under 30 | 232 | 198 | 156 |
| Employees between 30 and 50 | 1,036 | 1,031 | 944 |
| Employees over 50 | 471 | 445 | 521 |

| SCOPE: GROUP | GENDER DISTRIBUTION IN TOP MANAGEMENT 2025 | | | |
|---------------------------|---|-------|-------|-----------------|
| | MEN | WOMEN | OTHER | NOT DECLARED |
| Total number of employees | 1,234 | 387 | 0 | 0 |
| Number of directors | 53 | 4 | 0 | 0 |
| % | 4.29 | 1.03 | 0 | 0 |
| % 2024 | 3.95 | 1.29 | 0 | 0 |

For Haulotte, the notion of "Top Management" corresponds to employees with managerial functions.



In France, our agreement on gender equality in the workplace and quality of life and working conditions was signed on January 26, 2023. 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.

For the Group, the Human Rights policy drafted in 2025 specifies the expectations and measures in place for recruitment and gender equality:

- 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 gender 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 gender.
 - Make sure individual raises are granted regardless of gender by carrying out an annual analysis.

SOCIAL

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 Leadership 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 trains all new managers within a year of their arrival.

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.

In France, a point of contact has been appointed by the CSEs on a voluntary basis on each site and they are in charge of combating sexist behavior. They have a preventive role which consists in particular of escalating alerts when inappropriate behavior is identified.



7.5. Adequate wages

The indicator shows the percentage of employees paid below the adequate wage benchmark. This indicator represents the percentage of employees in all countries where Haulotte Group is present, and is based on the total number of employees on December 31, 2025.

This adequate wage is determined as follows:

Within the European Union: we have used minimum wages as an indicator of adequate wages, as stipulated in the legislation. In cases where a minimum wage does not exist, an adequate “reference wage” has been used which is not lower than the minimum wage in a neighboring country with a similar socio-economic status, or which is not lower than a common international reference standard such as 60% of the median wage and 50% of the “gross” average wage (AR 73a of publication requirement SI-10).

Outside the European Union: we have used figures from the work of the Anker Research Institute, the Ankers independent research institute, whose work, limited to developing and emerging countries, is based on its own methodology. To estimate the living wage, they assess the cost of a basic but decent life for a worker and their family. This includes food, housing, health, education, transport, clothing, communications and a margin for precautionary savings. After their initial studies, they update the figures every year, taking inflation into account and readjusting the exchange rate.

When adequate wages are not available, specialized external bases are used.

Update and objective

Haulotte constantly monitors changes in adequate wage levels published by the above-mentioned reference organizations, and regularly updates its internal analyses accordingly.

The aim is to keep the number of employees paid below the updated adequate wage levels at 0% in the long term.

| REGION | % OF EMPLOYEES PAID BELOW THE ADEQUATE WAGE (AT THE END OF 2025) |
|---------------------|--|
| EUROPE | |
| France | 0% |
| Romania | 0% |
| Other | 0% |
| AMERICAS | |
| United States | 0% |
| Other | 0% |
| ASIA-PACIFIC | |
| China | 0% |
| Australia | 0% |
| Other | 0% |



7.6. Persons with disabilities

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.

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 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.

At Group level, an initial survey of the presence of people with disabilities in all entities was carried out in 2024. The Group is considering collecting more precise information from the various sites in 2026.

Disability awareness module

In 2025, Haulotte continued and stepped up its disability awareness initiatives. After an initial initiative in 2024 at the H3 head office with an event for employees delivered by the AGEFIPH (association for the professional integration of people with disabilities), the company deployed an e-learning training module dedicated to disability and inclusion in the workplace in 2025. This format enabled us to broaden the scope of awareness-raising by making the training accessible to a larger number of employees, beyond just the head office site. This approach aims to improve understanding of disability issues, encourage inclusive professional practices and contribute to a respectful working environment accessible to all.

| REGION | % OF EMPLOYEES WITH DISABILITIES | | |
|---------------------|----------------------------------|--|-------|
| | 2023 | 2024 | 2025 |
| EUROPE | | | |
| France | 3.83% | 3.87% | 4.43% |
| Romania | Not measured | 0% | 0% |
| Other | Not measured | Disabled workers in three entities | |
| AMERICAS | | | |
| United States | Not measured | Presence of disabled workers in one entity | |
| Other | Not measured | 0% | 0% |
| ASIA-PACIFIC | | | |
| China | Not measured | Presence of disabled workers in one entity | |
| Australia | Not measured | 0% | 0% |
| Other | Not measured | 0% | 0% |

* *Definition of disabled persons: A disabled worker is any person whose ability to obtain or keep a job is effectively reduced as a result of the impairment of one or more physical, sensory, mental or psychological functions*

7.7. Training and skills development metrics

7.7.1. Training

In a VUCA (Volatile, Uncertain, Complex and Ambiguous) environment, and faced with the accelerating obsolescence of skills, employee development is a strategic lever for Haulotte. Not only does it contribute to the company's performance, closely linked to the pillars of our collaborative model - "taking an active role in personal development" and "developing autonomy" - but it also contributes to attractiveness and the retention of talent.

Convinced that continuous learning is the key to adapting to changes in our environment, in 2022 we launched a learning company dynamic. This approach aims to strengthen the organization's agility and competitiveness, while promoting the employability of each individual. The aim is to create an ecosystem conducive to knowledge sharing and collective experimentation: learning to solve problems as a group, testing new approaches, drawing inspiration from customers and partners, and guaranteeing an equitable transfer of knowledge. To achieve this, we rely on a structured and diversified system:

- A digital offer accessible to all, on all media, via our LMS (Learning Management System) platform
- A network of 60 trainers committed to transmitting knowledge internally and to our customers, as well as a dozen occasional trainers, ready to share their expertise with their colleagues
- A network of 10 dedicated instructional designers
- Around 20 fast co-development and climate fresco facilitators
- Numerous internal and external speakers, mobilized during Friday Talks and themed events (sustainable development week, well-being in the workplace, artificial intelligence, hackathons, etc.)
- Specialized teams - e-Lab, IT, Yello, Project Management, etc. - that promote a digital culture and priority management, in particular through training courses
- Employees involved in external initiatives, such as La Ruche Industrielle, to open up and learn beyond Haulotte

By cultivating this learning mindset, we build a dynamic and innovative environment together, serving the development of each individual and collective performance.

| SCOPE: GROUP | 2023 | 2024 | 2025 |
|---|------|------|------|
| Average number of training hours per employee | 23 | 21 | 15 |

| SCOPE: GROUP | MEN | WOMEN | OTHER | NOT DECLARED |
|--|------|-------|-------|--------------|
| Average number of training hours by gender in 2025 | 16.3 | 10.7 | 0 | 0 |
| Average number of training hours by gender in 2024 | 22.7 | 15.9 | 0 | 0 |

In 2025, the drop in the total volume of training hours does not reflect a reduction in the training effort, but is the result of methodological and pedagogical factors. The discontinuation of the LinkedIn Learning platform has mechanically reduced the number of hours recorded, and work to ensure data reliability has eliminated duplicates present in 2024. At the same time, the company has moved towards shorter, more targeted formats, better adapted to new uses and operational constraints. Thus, the reduction in the volume of hours mainly reflects a transformation in learning methods, and not a drop in investment in skills development.

In November 2025, an internal employee survey was conducted to measure the impact of the skills development initiatives included in the "Learning Company" strategic focus. The 353 responses received show a high level of satisfaction, particularly with the relevance of the training content, the quality of the in-house trainers and the contribution of the learning systems to professional skills. These lessons are fed into a multi-year roadmap designed to strengthen knowledge sharing, the diversity of learning methods and cross-functional collaboration.

Beyond traditional training, our approach to skills development is based on a wide variety of learning experiences, both formal and informal, which foster agility, openness and the continuous improvement of our employees' skills. In 2025, we strengthened the mechanisms enabling everyone to learn differently: peer exchanges, immersion programs, themed events, innovation initiatives and collaborative projects with our external partners. These complementary formats encourage knowledge sharing, develop adaptability and support the spread of a learning culture within the company. By consolidating all these actions, including formal training and other development schemes, each employee benefited from an average of **16 hours** of development in 2025. This indicator illustrates our commitment to long-term investment in skills, in the interests of collective performance and individual employability.

7.7.2. Skills development

The development of skills and career paths is supported by ongoing training, managerial support and skills assessment programs to help employees adapt to technological, industrial and organizational changes. These actions contribute to the retention of talent, the transmission of know-how and sustainable professional performance. These lessons are fed into a multi-year roadmap designed to strengthen knowledge sharing, the diversity of learning methods and cross-functional collaboration.

These initiatives are supplemented by a scheme to enable employees' professional mobility.

Annual performance review

For Haulotte, the annual and professional reviews are a key lever for social sustainability and skills development. They provide each employee with a structured space in which to express their needs, highlight successes and identify areas for improvement in line with the Group's strategic challenges. These regular, and at least annual, exchanges foster commitment, support employability and strengthen the ability of teams to adapt to technological, organizational and regulatory changes. By making these reviews central to the company's social and Taking Care of Employees approach, Haulotte ensures responsible management of skills, encourages the development of expertise and consolidates a culture of continuous improvement that is vital to the company's long-term future.

| SCOPE: GROUP | 2023 | 2024 | 2025 |
|---|------|------|------------|
| % of employees having taken part in annual performance and career development reviews | 89% | 94% | 94% |

Annual performance reviews concern all Group employees. The 100% achievement therefore represents the Group's workforce of 1,621 employees.

| SCOPE: GROUP | MEN | WOMEN | OTHER | NOT DECLARED |
|---|-----|-------|-------|--------------|
| Annual performance review completion rate by gender in 2025 | 94% | 94% | 0% | 0% |
| Annual performance review completion rate by gender in 2024 | 94% | 93% | 0% | 0% |

Professional mobility

Haulotte Group implements an internal mobility policy designed to support the development of skills, secure career paths and ensure the long-term employability of its employees. This policy is part of a forward-looking approach to jobs and skills management, designed to keep pace with changes in the Group's businesses and needs.

Job opportunities are circulated internally as a matter of priority, giving employees access to career development opportunities, whether functional, hierarchical or geographical, in France or abroad. Mobility processes are based on transparent, non-discriminatory criteria, guaranteeing equal opportunities and consistency with the Group's principles of diversity and inclusion.

The Group also proactively takes into account the mobility wishes expressed by employees during professional reviews or talent reviews.

| SCOPE: GROUP | 2023 | 2024 | 2025 |
|--|------|------|------------|
| Number of internal mobility moves (geographic, functional, hierarchical) | 71 | 87 | 110 |

7.8. Occupational health and safety

In 2025, our safety performance continued to improve, with a positive trend observed for three consecutive years. This positive momentum illustrates the soundness of our prevention approach and bears witness to the daily commitment of all our teams, whose mobilization is a decisive factor in the long-term establishment of safe working practices.

| SCOPE: GROUP | 2023 | 2024 | 2025 |
|---|-------|-------|------|
| % of employees covered by a safety management system (ISO 45001 certification) | 74% | 62% | 62% |
| Total number of workplace accidents (with and without sick leave) | 76 | 39 | 20 |
| Workplace accident frequency rate 1 (permanent and temporary / <i>Voluntary indicator</i>) | 13.86 | 6.66 | 3.27 |
| Workplace accident frequency rate 2 (permanent and temporary) | 21.49 | 11.81 | 6.67 |
| Number of days lost due to workplace accidents | 921 | 737 | 70 |
| Workplace accident severity rate (<i>Voluntary indicator</i>) | 0.26 | 0.22 | 0.03 |
| Number of occupational illnesses recorded for our employees | 5 | 6 | 4 |
| Number of work-related deaths among Group employees | 0 | 0 | 0 |
| Number of work-related deaths for external companies working on Group sites | 0 | 0 | 0 |

The year was also marked by the deployment of the YOG Health and Safety Group, defined in 2024, aimed at structuring and sharing a common roadmap across all sites. This initiative has produced encouraging results, based in particular on better control of performance indicators and improved quality of operational feedback, enabling us to steer our preventive actions more precisely. The improvement in our accident results has continued, with performances comparable to those observed the previous year, attesting to the robustness and consistency of the preventive measures deployed. Moreover, our performance remains significantly below the accident rate observed in the metallurgy sector, underlining the effectiveness of our risk management system.

These results reflect our ongoing commitment to employee safety and our ability to combine operational excellence, performance and occupational risk management. This approach is based on close collaboration between operational teams, in-house trainers, health and safety coordinators and human resources staff, guaranteeing consistent, cross-functional management of our priorities.

Safety Committee

To ensure effective management of safety issues, our quarterly committees bring together all the industrial sites and Group management. They facilitate the dissemination of results, performance monitoring and dialog between sites, thus playing a central role in the continuous improvement of health and safety at work.

Employee engagement remains vital. The sharing of best practices is reflected in targeted actions at all our sites, particularly with regard to co-activity, the risk of falls and high-risk situations. An updated version of the golden rules for safety has also been rolled out to strengthen adoption of the prevention principles and harmonize safety standards across the Group.

Our health and safety maturity matrices

Our YELLO Operational Excellence program is a key lever in terms of health and safety in the workplace. To support our risk analysis in greater detail and strengthen our prevention approach, two new maturity matrices were developed for 2025, in line with our accidentology and our operational priorities. They deal respectively with machine traffic and co-activity, as well as ergonomics and the working environment.

In total, the Group now has six maturity matrices dedicated to health and safety issues in the workplace, enabling it to support sites' ongoing progress in strengthening their prevention practices. As part of this dynamic, cross-audits have also been carried out to encourage collective learning, the sharing of best practices and the continuous improvement of operational know-how. This approach is consistent with the DNA of our YELLO approach, based on the exchange of experience and mutual inspiration between sites. These measures will enable our sites to continue to improve their skills in 2026, and reflect our ongoing commitment to employee safety and risk prevention performance.

7.9. Reporting of employee concerns

The Group provides all its employees with several complementary channels for expressing their concerns, reporting difficulties, lodging complaints or alerting us to situations where human rights are not being respected. These channels can be accessed at any time, and adapt to the different needs and situations encountered by employees. Exchanges can take place directly and informally, notably with managers or the local Human Resources teams present in the entities. There are also more structured mechanisms for employees to express their views in a more formal way, such as annual and professional interviews, or the engagement survey carried out every three years. When the situation calls for it, employees can also call on staff representatives, if they are present within the entities. Finally, the Group provides a dedicated whistleblowing system, WhistleB, guaranteeing the confidentiality and, where appropriate, anonymity of reports. All these channels are designed to ensure a climate of trust, prevent risks and guarantee respect for fundamental rights within the Group.



We do not have information on the number of concerns and complaints from our employees via these channels, as we do not record them in a dedicated indicator.

However, every request is taken into account and processed by the people in charge mentioned above. Only alerts issued by the WhistleB tool are included in a dedicated indicator (see page 103 “Prevention and detection of corruption and bribery”).



In 2025, no human rights incidents were recorded.

No fines were paid for serious human rights incidents.

In 2025, no incidents of discrimination were recorded.

No fines were paid for discrimination incidents.

8 - WORKERS IN THE VALUE CHAIN



OUR POLICY & OBJECTIVES

Haulotte Group's value chain includes, upstream, the suppliers and partners who contribute to the supply of goods and services required for the Group's business, and downstream, the customers and users who contribute to its economic performance. It also includes investors, shareholders and financial institutions, who support the financing of the Group's investments and growth. Issues relating to workers in the value chain are taken into account in the Group's QSE & CSR policy, which aims to manage the social impacts of commercial relations and procurement practices. This theme is part of the "Taking care of partners" pillar. (see page 97 for more details on this pillar)

Haulotte Group has defined two priority objectives: on the one hand, to provide appropriate support to its customers and suppliers through a global quality approach and on the other hand, to promote responsible practices within the value chain, particularly in terms of health, safety and ethics.

The Group relies on recognized certifications, notably ISO standards, to support its partners in the gradual integration of its quality, health and workplace safety requirements. It also ensures that ethics remain at the heart of its relations with all its stakeholders. Responsible purchasing practices, presented in the "Governance and business ethics" chapter, as well as the stability and duration of commercial relations, contribute to supporting the continuity of its suppliers' activities, favoring the safeguarding of employment and satisfactory working conditions.

Finally, Haulotte Group ensures compliance with the applicable regulations and international conventions aimed at protecting workers throughout the value chain. Any form of violence or harassment is prohibited, and is covered by provisions included in the Group's charters and codes of conduct. In the event of a report or risk situation, appropriate control measures, such as site visits or audits, may be implemented.

OUR 2025 ACTIONS

In 2025, one of our key actions was the formalization and rollout of our Code of Ethics, which frames our responsible practices and explicitly includes the protection and respect of workers throughout our value chain.

Haulotte has also strengthened its commitment through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

All these actions are explained in detail on the following pages.

SOCIAL

The Group is actively committed to ensuring respect for human and social rights throughout its supply chain, through its code of ethics and more specifically through its Responsible Purchasing charter, explained below. This includes the Group's commitments in terms of respect for human rights, as well as all its social commitments under the ILO, OECD and UN conventions.

This vigilance is based on long-term relationships with suppliers, regular visits and internal audits.

A structured system has been put in place to reinforce the monitoring of compliance and responsible practices. It consists of a responsible purchasing charter, including the notion of human rights, an assessment tool incorporating CSR and Health and Safety criteria, and an audit-based control system. These measures enable rigorous monitoring, while leaving subsidiaries free to organize their own audits.

The assessment criteria are as follows:

- Health and Safety (policy, risk assessment, accident management, etc.)
- Environment (policy, carbon footprint, waste management, etc.)
- Ethics (fight against corruption, fight against modern slavery)
- Business continuity
- Information Systems Security

As a result, in 2025, **116** suppliers were designated as priority suppliers for performance of the CSR assessment. **110** have done so.

These assessments were supplemented by **77** field audits, to verify all the information provided during the assessment.

The responsible purchasing charter is described in greater detail in the Governance and Business Conduct section.

Our purchasing and procurement teams maintain daily contact with our suppliers. In addition, we make regular visits to their production sites. Our WhistleB alert system, is available on our website, accessible to all, and described in our Responsible Purchasing Charter. It provides a confidential channel for employees and all external stakeholders to report any violation of the code of conduct, applicable legislation or any action not in line with respect for people. This channel ensures that any negative impact can be quickly identified and dealt with by the relevant teams (described in the Governance and Business Ethics section).

The effectiveness of our policies and actions is measured by the absence of controversies detected in the case of suppliers, and by the absence of reports of human and social rights issues via our whistle-blowing channel. We did not have any in 2025.

To find out more about customer relations, see the Consumers and End Users section.

To find out more about supplier relations, see the Supplier Relations section.



9 - CONSUMERS AND END USERS



OUR POLICY & OBJECTIVES

Haulotte Group's QSE & CSR policy covers the main social and societal issues linked to its value chain, including those concerning consumers and end-users. It incorporates provisions designed to ensure respect for human rights, user safety and the quality of the products and services offered by the Group. This approach is reinforced by the definition, in 2025, of a Group value proposition structured around four pillars, one of which is specifically dedicated to sustainability, integrating environmental, social and societal dimensions into our product and service offer. This theme is part of the "Taking care of partners" pillar. (see page 97 for more details on this pillar)

The main issue identified concerns the safety of Haulotte equipment users. Moreover, as services become increasingly digitized, cybersecurity and the protection of personal data and sensitive information are also major challenges for both customers and the Group.

To this end, Haulotte has defined two priority objectives. The first is to provide tailored support to customers and partners, based on a global quality approach. A structured Quality policy has been deployed for several years within the Group's entities. This approach places customer satisfaction at the heart of the Group's operational priorities, and is fully aligned with the Group's value proposition. Customer satisfaction is regularly monitored through a number of indicators, including the Net Promoter Score (NPS), which measures customer loyalty to the products and services we offer. These systems are supplemented by feedback gathered on an ongoing basis by sales teams, mobile technicians and customer relations centers, who handle remarks, complaints and suggestions for improvement in Group entities.

The second objective consists in offering our customers value-added products and services that are increasingly safer and more sustainable. Solutions and innovations designed to strengthen user safety have already been deployed and are the subject of ongoing improvements. The Group's Marketing and Quality teams actively contribute to the implementation of the value proposition defined in 2025, by listening to customers' needs and integrating sustainability issues into the development of products and services.

OUR 2025 ACTIONS

In 2025, Haulotte strengthened its commitment with regard to climate change through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance. This policy is communicated to our customers through calls for tender and can be downloaded from our website.

In 2025, Haulotte deployed the **DRIVE SUSTAINABILITY** pillar of its DRIVE CONFIDENCE value proposition to reduce the environmental footprint of its activities and solutions throughout their life cycle, while integrating social, ethical and sustainable value creation issues for all its stakeholders.

All these actions are explained in detail on the following pages.

9.1. Our value proposition



As part of its **DRIVE CONFIDENCE** value proposition, Haulotte affirms its determination to sustainably support its customers and partners around four key pillars, including **DRIVE SUSTAINABILITY**, dedicated to sustainability.

This pillar reflects the Group's commitment to reducing the environmental footprint of its activities and solutions over their entire life cycle. It is based in particular on the eco-design of equipment, the development of low-emission solutions, the extension of machine service life through repairability, maintenance and reconditioning, and more responsible use of resources. **DRIVE SUSTAINABILITY** also includes social and societal issues, placing safety, ethics and respect for stakeholders at the heart of the Group's practices. Through this pillar, Haulotte intends to actively contribute to the transition to more responsible business models, while creating sustainable value for its customers, employees and ecosystem.



Prevent major risks of accident

- ▶ Protect operators by actively encouraging safe and responsible practices
- ▶ Assist those responsible for transporting the machine by facilitating loading/unloading operations
- ▶ Make sure people working close to machines are protected by means of smart solutions



Optimize the performance and profitability of your investments

- ▶ Maximize machine uptime
- ▶ Durable design for up to 15 years of intensive use
- ▶ Fleet management and cost control with Sherpal's telematics solution



Benefit from day-to-day support and a long-term partnership

- ▶ Unrivaled service and support
 - Optimized availability of spare parts to ensure business continuity
 - Responsive, expert local support (call centers, qualified technicians and customized training)
 - Intuitive digital tools for immediate access to key information
- ▶ A network you can trust: over 20 subsidiaries and partners at your side



Join us in a sustainable CSR approach

- ▶ A pioneer in the decarbonization of equipment since 2018: Pulseo generation
- ▶ Sustainable and responsible solutions
- ▶ Development of the circular economy (Restart by Haulotte, Second Life offer)

9.2. Organization focused on user safety



For users to be able to work safely on Haulotte aerial work platforms, it is essential that they are maintained in accordance with the instructions in the manuals, and that our customers are aware of the safety campaigns launched by Haulotte. For this reason Haulotte has put simplified procedures in place, with a digital toolbox, to facilitate access to safety-related information.

“Safety first” has been Haulotte’s motto since the company was founded. Haulotte introduced procedures for analyzing problems reported by customers a long time ago, to ensure our machines are always used under optimal conditions of safety. This can lead to the launch of safety campaigns where appropriate.

Since 2019, we have used digital tools to make the lives of machine owners easier. Haulotte has developed a “Safety Web” digital platform where customers can easily identify themselves and register a machine they have just bought, flag up a problem or check whether a safety campaign is running in respect of the machine in question.

The user enters the machine’s serial number on the “haulotte.com” website to get technical information on any safety campaigns that may be in operation.

Subscribing customers can go to MyHaulotte.com and view technical information on their machine fleets and safety campaigns.

When searching for a spare part on the dedicated website, the requester will also be automatically informed of any safety campaigns by entering the machine’s serial number.

From design to After Sales Service, the safety factor is an integral part of every stage in the life of a Haulotte machine. The product safety department is involved in the work of the design offices, from machine design to training in safety processes for department heads around the globe.

Every month, our product safety committee analyzes requests from the plants’ quality departments and incident reports from around the world to decide whether campaigns should be launched to optimize the use and safety of our machines.

9.3. Innovations focusing on safety

Working at height is a major risk in working life. In France, for example, falls from height are the third most common cause of work-related fatalities and permanent disability (source: French Ministry of Labor, Health and Solidarity). By their very nature, the machines and services offered by Haulotte enhance the safety of users when working at height. However, there is still a risk.

For this reason, Haulotte is always on the lookout for new innovations in user safety.

The technologies, features and innovations made available to date include:



This bar, available on our articulated and telescopic machines, reduces the risk of crushing the operator. If in danger, the operator is pushed against the bar and the machine automatically stops. The safety range of motion protects the operator. This bar is integrated into the protective cover of the upper console.



Loading and unloading a machine from a truck can be a delicate procedure, especially in conditions of limited visibility, such as at dusk or sunrise. Our fully integrated system illuminates the control consoles and the machine's operating area. This enables the operator to carry out loading and unloading maneuvers in complete safety.



FASTN is the first active, universal anchoring system for aerial work platforms. This innovation combats one of the leading causes of fatality on aerial work platforms, emits audible and visual alerts when the operator is not attached to the system, and provides key data for safety management.



Secondary Guarding System (SGS): Haulotte has developed a new crush prevention system for its COMPACT range of scissors. This system uses LIDAR technology to monitor the driver's position and movements in real time. The system cuts off all machine movements if the driver suddenly approaches the upper console.



Drive Assist Solutions: to improve the safety of machine users, in 2025 Haulotte launched a set of Drive Assist solutions for some of its machines:

- Pedestrian Detection Assist, an intelligent camera that detects pedestrians and sends alerts to both the pedestrian and the user
- User Drive Assist, which alerts users to inappropriate behavior, particularly driving at excessive speeds or on uneven surfaces
- High Visibility Basket, a solution that improves machine basket visibility

9.4. Listening to customers

Dialog with customers is measured using two tools, the Customer Satisfaction Survey (CSS) and the Net Promoter Score (NPS). The quality of this dialog is measured by the results of these two tools, by the analysis carried out by the Quality teams and local teams, and by the actions taken. The frequency with which they are carried out ensures that the quality of the dialog improves.

Customer Satisfaction Survey

Every three 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.

In 2023, 32% of the customer database was surveyed.

The overall satisfaction score in 2023 was **7.48/10**. It was 7.85/10 in the previous survey conducted in 2019.

This decline can be explained in part by the fact that 2023 was marked by a lack of spare parts available for our machines, as a result of which deliveries were sometimes delayed compared with forecasts, especially at the beginning of the year. These delays improved significantly during the year, and are still improving.

All our teams are now engaged in a detailed analysis of the results of this survey, in order to identify the levers for action to best satisfy all our customers. Our YELLO Operational Excellence program provides the tools that will help carry out this analysis and monitor commitments.

This survey also yielded other findings.

Overall, Haulotte is perceived as “a manufacturer you can work with in complete confidence and transparency” and “a manufacturer of quality machinery”. Our distributors are also very satisfied with the overall quality of our machines and solutions, and very satisfied with the value creation and innovations on offer.

The next survey will be launched in 2026.

Net Promoter Score (NPS)

The Net Promoter Score (NPS) stands out as a key barometer of customer loyalty and satisfaction, playing a key role in assessing their propensity to recommend our company's services or products. This simple yet powerful metric transcends simple satisfaction measurement, providing precise insights into a company's growth potential through the prism of the customer experience. Indeed, a high score signals a satisfied and committed customer base, predicting an upward trajectory for the company.

Beyond the question asked: “On a scale of 1 to 10, how likely is it that you would recommend our brand to a friend or colleague?”, the questionnaire is accompanied by other questions that help determine various elements needed to understand our customers' satisfaction. These questions are determined by the results of the triennial Customer Satisfaction Survey.

Action plans are also in place to significantly improve our results. For example, specific appointments with customers are organized by our sales staff, and the hours during which our technical experts are available have been extended.

The NPS is now the mission's main indicator for the TAKING CARE OF PARTNERS component (see results and explanations p.97)



9.5. Cybersecurity and data protection

Compliance with the personal data protection regulation

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 it. Haulotte secures the consent of the person entrusting their personal data, makes sure said data is used solely for the purposes described and is correctly retained. Haulotte may return or destroy the holder's personal data, on their express request. This compliance also involves informing and training the departments in charge of processing personal data, as carried out in 2020, and, subsequently, helping said departments update the record of processing operations.

Data protection and authorized access

Several organizational and technical measures are deployed to guarantee the protection of data, particularly third-party data, against any unauthorized access:

- **Structured access management:** Access rights to systems and files containing sensitive information are managed via a formalized process linked to HR entry and exit procedures. This ensures that only authorized employees have the necessary access, and that this access is withdrawn in the event of departure.
- **Approval process:** The granting of specific access is based on requests validated in the EasyVista tool, guaranteeing traceability and systematic control.
- **Multi-factor authentication (MFA):** 100% of Office accounts are protected by an MFA system, reinforcing security and limiting the risk of user accounts being compromised.

These measures help to secure data, reduce the risk of unauthorized access and support compliance with cybersecurity and data protection requirements.

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.

Cybersecurity

In 2025, Haulotte Group management became fully aware of the **cyber and regulatory** challenges, leading to the creation of a cross-functional **Cyber Committee**, led by the CISO. This committee is responsible for the strategic steering and coordination of the digital resilience initiatives.

Our strategy is based on three complementary areas:

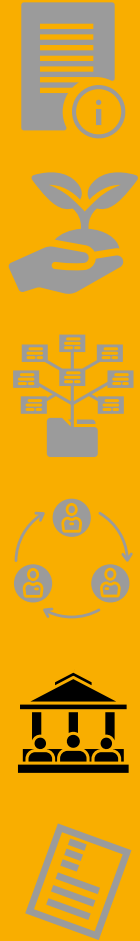
- ▶ **Governance:** setting up the Cyber Committee and carrying out a cyber crisis management exercise to test our response capabilities.
- ▶ **Technology:** strengthening of protection systems (particularly around network and identity security) and preparation for automated controls.
- ▶ **Awareness:** **100% of Haulotte employees** have been trained in basic digital hygiene practices via a dedicated program and recurring tests. This system will be **reinforced and automated in 2026** to maintain a high level of vigilance.

These concrete measures contribute to reducing risks, guaranteeing business continuity and preparing the response to the requirements of European regulations (NIS2, Cyber Resilience Act)

OUTLOOK FOR 2026:

Cyber governance will be consolidated by the **publication of a risk analysis** and the implementation of an associated **Information Systems Security Policy (ISSP)**. These actions will mark a key step in formalizing our approach and complying with European requirements (NIS2, Cyber Resilience Act).





INFORMATION ON GOVERNANCE AND BUSINESS CONDUCT

Haulotte adopts responsible and transparent governance to ensure the ethical and sustainable management of its activities. The company is founded on key principles such as integrity, transparency and regulatory compliance. It implements internal and external control systems to limit risks and ensure informed decision-making in line with its environmental and social commitments.

Haulotte also fosters open dialog with its stakeholders, including employees, customers, suppliers and shareholders, in order to integrate their expectations into its sustainable development strategy. The company strives to promote balanced corporate governance by ensuring diversity within its management bodies, and by reinforcing its commitment to business ethics and the fight against corruption.

Through these actions, Haulotte affirms its determination to reconcile economic performance, social responsibility and environmental commitment.

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1 - SIGNIFICANT IMPACTS, RISKS & OPPORTUNITIES

| CORPORATE CULTURE | | | |
|---|--|--|--|
| <i>Employee communication and information (G1)</i> | | | |
| Communicating company performance to employees Difficulty in transmitting information to all employees due to the Group's worldwide presence | Type: negative impact | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |
| Implementation of Operational Excellence and Leadership programs by and for employees Launch of the YELLO operational excellence program and a Leadership program for managers to engage employees in a co-creation and bottom-up approach | Type: positive impact | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |
| Transparency of information communicated to employees The changing role of the company and the place of work in society has led to a shift in employees' expectations of greater transparency on the part of governing bodies, and clear communication of the company's financial and non-financial objectives and outlook. If these expectations are not taken into account, there is a risk of employee disengagement, which can lead to turnover, loss of trust and lack of productivity | Type: financial risk | | |
| | Value chain Upstream Own activity Down-stream <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |

| BUSINESS ETHICS | | | |
|---|--|--|--|
| <i>Corruption and bribery (G1)</i> | | | |
| Preventing and detecting corruption and bribery The construction sector is globally exposed to risks related to bribery, corruption and anti-competitive practices. There is a potential risk of legal sanctions, financial losses and damage to Haulotte's reputation | Type: financial risk | | |
| | Value chain Upstream Own activity Down-stream <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| <i>Lobbying activities (G1)</i> | | | |
| Group influence within professional organizations The Group's lobbying activities serve primarily to demonstrate its commitment to responsible practices and the implementation of policies in line with its undertakings, particularly with regard to the environment. | Type: positive impact | | |
| | Value chain Upstream Own activity Down-stream <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |

| RESPONSIBLE PURCHASING | | | |
|--|---|--|--|
| <i>Supplier relations (G1)</i> | | | |
| Integrating our suppliers into our business model Financial risk in the event that Haulotte does not take into account changes in its value chain (scarcity of raw materials, regulatory changes, etc.) and in particular in terms of dependence on materials based on risky raw materials | Type: financial risk | | |
| | Value chain Upstream Own activity Down-stream <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| Supplier audits based on CSR criteria As an assembler, Haulotte has a vast network of suppliers. Haulotte has the opportunity to positively influence its entire value chain by mitigating environmental and social risks through the following audits | Type: positive impact | | |
| | Value chain Upstream Own activity Down-stream <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | | |
| | Time horizon Short term Medium term Long term <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | |



2 - TAKING CARE OF PARTNERS

The Group's mission is central to its QSE/CSR policy. It also includes the three components of the mission. Each of these components corresponds to the different pillars of the Group's CSR approach.

TAKING CARE OF PARTNERS corresponds to the GOVERNANCE AND BUSINESS CONDUCT part of the approach.

2.1. Policy

Haulotte places the quality of its relationships with all its partners at the heart of its governance. Convinced that a successful collaboration is based on a mutually beneficial relationship, the company takes the same care of its partners as it does of its employees.

By respecting its commitments and offering solutions adapted to the current and future needs of its customers, Haulotte aims to create a unique experience, where each stakeholder contributes to the company's overall performance.

This commitment is reflected in three major objectives:

PARTNERS

-  **Provide the necessary support to our customers with a global quality approach**
-  **Offering our customers value-added products and services that are ever safer and more sustainable**
-  **Ensure that ethics are always at the heart of the way we do business**

By integrating these principles into its strategy, Haulotte affirms its determination to build solid, sustainable and responsible partnerships, essential to the construction of exemplary, forward-looking governance.

The Code of Ethics now reflects this assertion.

2.2. Objectives

The Group has defined an indicator for each component of the mission that enables it to ensure that the mission has been achieved

As part of the GOVERNANCE AND BUSINESS CONDUCT section, the indicator must ensure that Haulotte takes effective CARE OF PARTNERS.

| JOB DESCRIPTION | MAIN INDICATOR | 2028 OBJECTIVE | 2023 RESULT | 2024 RESULT | 2025 RESULT |
|-------------------------|--------------------|----------------|-------------|-------------|-------------|
| TAKING CARE OF PARTNERS | NET PROMOTER SCORE | 70 | 19 | 46 | 53 |

This indicator is explained on page 93 of this Sustainability Report

Other indicators and their related objectives also help us achieve our mission.

They are explained in the header of each of the Group's challenges

2.3. Actions

Main actions in 2025

- ▶ Communication of a value proposition, aimed primarily at our customers, containing four pillars including one dedicated to sustainable development (p.90)
- ▶ Complete renewal of ISO 9001, 14 001 and 45 001 certifications for our entities (p.99)
- ▶ Drafting of a Code of Ethics, which is at once a set of values, a governance tool and an instrument for steering sustainability at the heart of the Haulotte Group's responsible strategy (p.100)

Other actions

Other actions are described in detail in the dedicated section of each chapter.

3 - YELLO PROGRAM

YELLO is the operational excellence program launched by Haulotte at the end of 2020. It has been identified as a positive impact for the “Corporate Culture” section.

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 matrices developed by employees. The YELLO approach is one of the three pillars that drive the group’s strategy. In addition, the Group’s quality, safety and environment approach is integrated and managed as part of this operational excellence program.



Professional workstreams

The YELLO program gives the opportunity to set up professional workstreams, made up of groups of experts in the business in question and led by their Champions. Its role is to build, maintain and document the reference framework by compiling good practices, and generally to drive the business lines forward across all the entities, making it more mature, more effective and more efficient.

In 2025, the professional workstreams, in particular those dedicated to Quality and Health & Safety, continued to work on their structuring, with activities organized on a regular basis. These workstreams are now fully active, and regularly bring together the main stakeholders involved.

All of these professional workstream activities contribute to the vitality and progress of our operational excellence program.

This collective organization enables us to support the sites’ growing maturity and guarantee continuous improvement in the Group’s performance.

Operational excellence

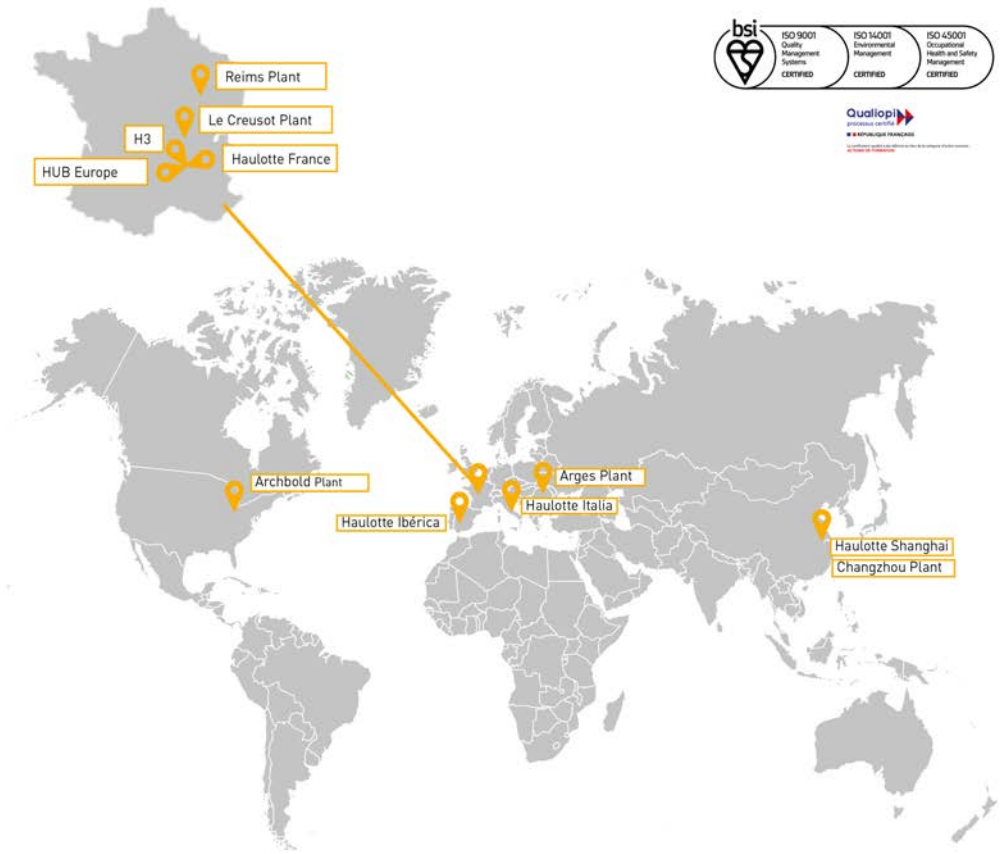
“Green Belt” is an internationally recognized certified training course designed to teach the principles and tools of Six Sigma, an effective method for managing improvement projects based on the DMAIC approach (Define, Measure, Analyze, Improve, Control).

Projects certified and committed to by the Group in previous years remain active and under control. Their regular monitoring has confirmed their effectiveness and contribution to the sites’ operating performance.

These projects help to structure the Group’s continuous improvement practices and support teams in the sustainable management of their processes. Maintaining them in operational condition shows that the actions undertaken remain relevant and integrated into the day-to-day running of departments.



4 - THE QUALITY, SAFETY AND ENVIRONMENT MANAGEMENT SYSTEM



The YELLO program allows Group employees to decide how they want to work today and in the future, through the use of maturity matrices. The maturity matrices created by the company's various business units make up our dynamic reference framework, which in turn forms the basis of our QSE management system.

In 2025, we updated our macro-process mapping in order to align the operational management of our organization with our macro-processes.

Through the deployment of the YELLO program, a global quality approach has been implemented throughout the Group, aiming to:

- Improve the process for handling customer complaints, from detection to measuring the effectiveness of corrective action taken,
- Improve communication and cross-functional exchanges between our various entities,
- Improve the reliability of our machines and reduce the number of warranty claims,
- Increase customer satisfaction.

In 2025, all of our entities' certifications were renewed for three years.

| | QUALITY MANAGEMENT SYSTEM | SAFETY MANAGEMENT SYSTEM | ENVIRONMENT MANAGEMENT SYSTEM |
|--|-------------------------------|-------------------------------|-------------------------------|
| SCOPE: GROUP | (ISO 9 001) | (ISO 45 001) | (ISO 14 001) |
| Number of employees working on certified sites | 1,222 76% of the workforce | 1,029 62% of the workforce | 1,222 76% of the workforce |

5 - OUR CODE OF ETHICS

The stakeholder consultation carried out in 2024 as part of the double materiality analysis served as the basis for drafting the Group's Code of Ethics. This code has now been published and will be rolled out in detail to all Group entities. It is based on existing documents such as the Responsible Purchasing Charter and the Anti-Corruption Code of Conduct, which are already familiar to employees but have now been consolidated in a single document.

Haulotte's Code of Ethics defines the principles that govern all the Group's activities and its relations with its stakeholders. Founded on the idea that sustainable performance goes beyond mere economic results, it requires responsible, transparent and respectful conduct in social, ethical and environmental terms. It forms a common set of values, rules and commitments for all Group employees and partners. This Code is organized around three core values — **Respect, Commitment, Performance** — which reflect the "Taking care" mission: taking care of people, society and the environment. Its goal is to establish a lasting environment of trust, based on integrity, legal compliance, rejection of unethical practices and consideration of the impacts of the Group's activities.

WITH REGARD TO SOCIAL ISSUES; the Code affirms strong commitments to human rights and working conditions. It strictly prohibits the use of forced labor, child labor, any form of modern slavery, discrimination or harassment. It promotes equal opportunities, respect for diversity, freedom of association and social dialog. Health, safety and well-being in the workplace are presented as priorities, both for the Group's employees and those of its partners.

WITH REGARD TO BUSINESS CONDUCT; the Code imposes principles of transparency, honesty and loyalty. It governs financial and non-financial communication, lobbying activities, the management of confidential information and the protection of personal data. It reiterates the importance of fair competition, compliance with rules on economic sanctions, payment deadlines and prevention of conflicts of interest. The Group also reaffirms its zero tolerance of corruption, money laundering and fraud, with high standards of vigilance towards third parties.

WITH REGARD TO THE ENVIRONMENT; the Code commits the Group and its partners to controlling the impacts of their activities: reasoned use of resources, waste reduction and recovery, pollution prevention, integration of eco-design and reduction of the carbon footprint throughout the value chain. These commitments reflect the Group's determination to contribute actively to the protection of the ecosystems and the transition to more sustainable practices.



Lastly, the Code includes implementation and control mechanisms, including the possibility of auditing partners, the requirement to adhere to supplementary documents (responsible purchasing charter, internal policies), and an ethical whistle-blowing system guaranteeing confidentiality and the protection of whistle-blowers.

To sum up, the Group's Code of Ethics is used as a key reference for our CSR and governance policy. It demonstrates:

- the Group's alignment with major international standards (human rights, labor law, anti-corruption, environmental protection);
- the existence of a formal framework to prevent social, ethical and environmental risks;
- the integration of these challenges into the strategy, internal processes and stakeholder relations.

The Code also serves as an operational tool. It is used to raise employee awareness, provide a framework for supplier relations, guide managerial decisions and support the control and vigilance systems. It is thus proof of the Group's commitment to responsibility, transparency and impact management, as well as a lever for the continuous improvement of its practices.

6 - SUPPLIER RELATIONS



OUR POLICY & OBJECTIVES

Suppliers are an integral part of the workers in the value chain. In this respect, we make all the arrangements with them described on page 87.

This relationship with suppliers is also fully aligned with Haulotte Group's "Taking care of partners" approach, and is based on the QSE & CSR policy, which provides a framework for all impacts, risks and actions linked to the supply chain.

Aware of the financial stakes involved in integrating suppliers into its business model, the Group's main objective is to provide appropriate support to its customers and suppliers through a global quality approach.

In this way, Haulotte strives to continuously strengthen the accountability of its entire value chain, involving employees and partners in a sustainable development and continuous progress approach. Guided by its values of respect, commitment and performance, the Group promotes socially, ethically and environmentally responsible practices. These commitments are formalized and shared with all suppliers through a Responsible Purchasing Charter, which is systematically proposed and is fully aligned with the Group's CSR policy.

Haulotte expects its partners to comply with applicable corporate responsibility regulations, and to disseminate equivalent requirements within their own partner chain to ensure the consistency and effectiveness of the overall approach.

OUR 2025 ACTIONS

In 2025, one of our key actions was the formalization and rollout of our Code of Ethics, which frames our responsible practices and explicitly includes our suppliers in our sustainability approach.

In addition, Haulotte has strengthened its commitment through a structured and fully deployed QSE & CSR policy, supported by a management dashboard incorporating monitoring indicators for each component of its mission. This approach enables regular, measurable monitoring of environmental, social and governance performance.

All these actions are explained in detail on the following pages.

GOVERNANCE

Risks relating to the Group's supply chain could be linked to our suppliers' practices in terms of human and social rights or non-compliant environmental standards (child labor, forced labor, health and safety, toxic emissions, pollution, destruction of ecosystems).

They could have legal or reputational consequences, destabilize supply or increase costs.

Conversely, by sourcing from suppliers who respect human rights and the environment, we ensure control of our value chain, contributing to our good reputation and earning the trust of our business partners.

Responsible purchasing

Nurturing quality relationships with our partners, be they suppliers, customers or any other stakeholder, is part of our day-to-day practices. Together with the purchasing departments, subsidiary managers are responsible for relations with our suppliers. Our suppliers are one of our most important stakeholders.

Our business conduct is based on the principles of transparency and ethics. We are pursuing our commitment to developing a demanding corporate social responsibility policy and formalizing the ethical behavior expected of all our stakeholders, notably through our responsible purchasing charter.

RESPONSIBLE PURCHASING CHARTER

In line with its Code of Ethics, which sets the reference framework of values, principles and rules of conduct applicable to all stakeholders, Haulotte Group formalized a Responsible Purchasing Charter in 2021 intended for its suppliers and partners. This charter is the operational application of the Code of Ethics to purchasing and the supply chain, and incorporates all its social, environmental, ethical and governance requirements.

All the management teams of our entities are now using this responsible purchasing charter with their suppliers, whether for spare parts or overheads.

All our buyers are aware of this charter and have received specific information on its use and follow-up.

With regard to the **environment**, the charter provides a framework for the Group's expectations in terms of regulatory compliance, controlling impacts throughout the life cycle of products and services, reducing resource consumption, greenhouse gas emissions and waste production, as well as promoting eco-design, the circular economy and structured environmental management systems. It also specifies requirements for the management, treatment and traceability of waste, particularly hazardous waste.

In terms of **health, safety and working conditions**, the charter requires compliance with applicable regulations and international standards, proactive management of occupational risks, implementation of safe and decent working conditions, regular employee training and monitoring of workplace accidents, consistent with the Group's ISO 45001-certified commitments.

With regard to **social and ethical** issues, the charter takes up and specifies the principles of the Code of Ethics relating to respect for human rights, the fight against modern slavery, child labor, concealed labor, all forms of discrimination or harassment, and the establishment of respectful social dialog. It also formalizes requirements in terms of the fight against corruption, fraud, money laundering and conflicts of interest, protection of personal data, security of information systems, compliance with fair competition rules and international economic sanctions.

Lastly, the charter provides a **reporting mechanism accessible to third parties**, in conjunction with the Group's whistle-blowing mechanism, as well as procedures for monitoring, evaluating and, where appropriate, auditing suppliers. By signing the charter, suppliers commit to applying these principles, communicating transparently on their extra-financial practices and relaying them to their own partners, thus contributing to risk control and the consistency of Haulotte's sustainability approach throughout its value chain.



7 - PREVENTING AND DETECTING CORRUPTION AND BRIBERY



OUR POLICY & OBJECTIVES

Preventing and detecting corruption and bribery is a fundamental commitment of Haulotte Group and one of its core ethical principles. True to its values of Respect, Commitment and Performance, the Group strives to conduct its activities with a demanding level of integrity and in compliance with applicable regulations, notably the obligations arising from the Sapin II law.

To ensure that business is conducted with transparency, integrity and respect for corporate governance standards, the Group has implemented a structured system for preventing, detecting and dealing with the risk of corruption within its organization. This system is based on several pillars:

- Corruption risk mapping
- An anti-corruption code of conduct, setting out risk prevention and rules of conduct
- Training and awareness-raising throughout our value chain
- Internal control procedures
- An assessment of our stakeholders
- A whistle-blowing and sanction system

The Code of Ethics now provides a framework for all these measures.

OUR 2025 ACTIONS

In 2025, Haulotte reached a new milestone in the structuring and harmonization of its anti-corruption system. In an international environment where national legislation and perceptions of corruption differ significantly, the Group has embarked on an in-depth program to strengthen its compliance framework.

This year was thus devoted to updating the mapping of corruption risks, offering a renewed vision of the operational challenges to which Haulotte may be exposed. At the same time, the key prevention tools – notably the Anti-Corruption Code of Conduct and the e-learning modules – have undergone content adjustments and translation work to prepare and perfect their deployment throughout the Group. While these are essential steps, their tangible effects will be fully observable from 2026, when these systems will have been fully disseminated, integrated and adopted by all teams.

Finally, as mentioned earlier in this report, the 2025 financial year was also marked by a determination to place anti-corruption actions within a more global ethical framework, formalized by the launch of the Haulotte Code of Ethics, which now constitutes the common benchmark for integrity and responsible behavior within the Group.

The remainder of this section details this work and outlines the dynamic undertaken to durably strengthen the ethics and compliance culture within Haulotte, specifically with regard to the prevention and detection of corruption and bribery,

7.1. Corruption risk mapping

Preventing the risk of corruption is based on a dedicated mapping, drawn up under the responsibility of the Risk Management department. In 2025, the Group continued the complete overhaul of its risk matrix, initiated in 2024, in order to comprehensively update all exposure scenarios and strengthen the robustness of the system.

In line with the best practices expected by the French Anti-Corruption Agency (AFA), this update was based on a participative approach involving individual interviews with internal stakeholders considered key to identifying risks. These interviews were conducted at several levels of the organization (general management, operational, subsidiary managers, sales, purchasing, finance, logistics, legal and support staff) to ensure a representative, cross-functional view of potential risks. Each exchange followed a structured interview guide, designed to gather qualitative information on operational practices, interactions with third parties, perceived areas of vulnerability, and any sensitive situations encountered in the field. The information gathered was then used to update the risk mapping.

The aim of this mapping is to identify, assess and prioritize corruption risks specific to the organization, taking into account the diversity of our activities as well as the specific operational features encountered throughout the value chain. The analysis includes in particular:

- The business sector, exposed to varied interactions with private and public customers and intermediaries;
- The nature of the third parties with whom the Group collaborates (suppliers, distributors, agents, consultants, etc.);
- The countries and geographical areas in which our stakeholders operate, with particular reference to international risk indexes (e.g. Transparency International);
- The type and intensity of business relations with these stakeholders;
- Sensitive internal processes, including commercial, contractual, financial and logistical practices.

Each risk scenario is assessed by distinguishing between the gross risk (before control measures) and the residual risk, established in the light of the systems already in place: internal controls, procedures, hierarchical validations, due diligence, training, audits, etc. This approach makes it possible to identify priority areas of vulnerability and define targeted prevention plans, adapted to the actual level of exposure.

Aware that the risk of corruption evolves in line with internal changes (organizations, tools, new markets) and external changes (geopolitical, regulatory and economic contexts), the Group considers regular updating of its risk mapping to be an essential requirement. The quantitative and qualitative data used for assessment purposes is reviewed periodically, and at least once a year, in order to adjust control measures and ensure the ongoing relevance of the risk management system.



7.2. An anti-corruption code of conduct

Haulotte Group has chosen to adopt an anti-corruption code to reaffirm its commitment to conducting its business with the highest level of integrity and in strict compliance with applicable legal requirements. This code, based on the Middlednext anti-corruption guidelines, is one of the cornerstones of the Group's ethical culture and reflects its values of Respect, Commitment and Performance.

Following on from the commitments made in the 2024 Sustainability Report, the Group's ambition was to extend the application of the anti-corruption code to all its entities worldwide. However, operational implementation proved more complex and demanding than expected. The challenge was to design an international version, consistent in spirit but compatible with heterogeneous national legal frameworks, sometimes stricter, sometimes more permissive, and presenting different thresholds of acceptability according to local practices.

This reality has led us to deepen our initial work to produce a common operational document that each subsidiary can adopt. This project has resulted in a harmonized, comprehensible and applicable Group-wide anti-corruption code.

This code describes in detail expected behavior and prohibited practices, such as inappropriate gifts and invitations, donations, undue advantages, or any situation generating conflicts of interest. It also specifies the due diligence to be observed in relations with third parties, and the exemplary principles expected of everyone involved. It imposes rules of authorization, transparency and traceability to limit any risk of compromising probity.

This document is regularly reviewed to ensure its alignment with regulatory developments and best governance practices.

To ensure its accessibility, the code is posted on the Group's intranet, as well as on the corporate website *haulotte.com*, facilitating its adoption by all stakeholders.

In 2025, the work carried out on this code was part of a wider drive: the determination to bring together all the Group's integrity commitments within a unified ethical corpus. This development, which gave rise to the Code of Ethics, now places the anti-corruption code at the heart of a coherent set of shared ethical principles.

The actions taken — in particular, the expansion of the anti-corruption code, the updating of training and the definition of a common set of values — will help to structure a global system that will be fully deployed in 2026. This harmonized framework provides a solid foundation for disseminating a consistent and sustainable compliance culture across all Group entities.



7.3. Training and awareness-raising

Aware that awareness-raising and training are essential levers for prevention, we have deployed an anti-corruption e-learning training module via “Haulotte Academy” since 2022. This program is aimed primarily at employees identified as being exposed to high-risk situations.

It remains mandatory for the most sensitive positions (the “target population”) — in particular those linked to financial transactions (COMEX, Finance) and strategic partnerships (sales, purchasing, procurement teams). Training is nevertheless available on a voluntary basis to all employees within this scope.

After considering whether to make training compulsory for all employees, we finally decided to maintain a dual approach:

- open to all employees on a voluntary basis,
- stricter requirements for populations identified as being particularly at risk.

This balanced strategy seems to us to be, in the long term, the most appropriate for achieving better results in terms of ownership and ethical vigilance, while taking into account the diverse measures already deployed within the Group.

In line with the objective formulated in 2024 of gradually extending anti-corruption training to the whole Group, the work carried out in 2025 focused on redesigning and internationalizing the e-learning module. One of the most demanding aspects of this work is to identify precisely, in each entity, the jobs that are truly exposed, based on local practices, interactions with third parties and specific organizational features. This analysis, based on the actual level of risk exposure, and not on a fixed categorization of jobs, seems to us to be the most appropriate way of defining a coherent, appropriate and operational target population in each country.

While the France scope now benefits from a higher level of maturity in the identification of exposed jobs — linked to a better mastery of operational and organizational practices, the local legal framework, and the language — the Group scope is in a phase of gradual structuring.

In this context, the Group target population selected at the end of 2025 corresponds to a test population, constituted as part of the first wave of international training deployment. This pilot phase involved the Group’s French-speaking employees abroad in order to launch the module operationally, test its adoption, adjust its content and secure its deployment before rolling it out to all entities.

This Group target population is by its very nature continually evolving, and is likely to be significantly enlarged and consolidated over the course of 2026, as the international rollout is completed.

Under these conditions, the indicators given below for the 2025 financial year, at the close of December 31, 2025, mainly reflect the progress of the system and this pilot phase, and do not yet fully reflect the overall training effort undertaken at Group level. A complete and representative reading of coverage of the Group-wide anti-corruption training will be possible from the following financial year.

| ANTI-CORRUPTION TRAINING 2025 | NUMBER OF EMPLOYEES WHO HAVE TAKEN THE TRAINING COURSE | % OF EMPLOYEES WHO HAVE TAKEN THE TRAINING COURSE |
|--|--|---|
| France scope Target population = 453 | 425 | 93.82% |
| Scope: Group Target population = 471 | 459 | 97.45% |
| Scope: Group Total population = 1,621 | 459 | 26.96% |

At the same time, the deployment of a single module internationally could not be limited to a literal translation. Content has been linguistically and culturally adapted to ensure its relevance. The aim is to maintain a uniform level of requirement, while ensuring a clear understanding of the issues, expected behavior and risk situations, whatever the geographical area.

In line with the consolidation of our unified ethical framework, the new training campaign was launched in the first half of 2026, with the aim of gradually strengthening the culture of integrity and giving the most exposed employees the tools they need to prevent the risks of corruption. It will be possible to measure the full impact of this initiative from the following financial year (2026).

As a reminder, this training covers the essential aspects of the fight against corruption and bribery. It is divided into four (4) parts, each of which systematically includes a quiz to check that the objectives have been achieved:

| DESCRIPTION | CONTENTS | RELATED OBJECTIVES |
|---|--|---|
| I-Definition of corruption | Educational content and quiz | Understand what corruption is and how it manifests itself. Identify behaviors and actions that constitute corruption. |
| II-Forms of corruption | Training content divided into 6 sub-sections, each comprising practical exercises | Recognize the different forms of corruption (bribes, embezzlement, favoritism, etc.). Learn to detect signs of corruption in various professional situations. |
| III-Good practices to adopt including: - Knowledge of the anti-corruption code - Adoption of the whistle-blowing channels | Pedagogical content with the need for the learner to: - Download the anti-corruption code of conduct - Consult the whistle-blowing procedure | Familiarization with the principles and rules of the organization's anti-corruption code. Know how to apply these principles to one's job. Understand the importance of whistle-blowing channels for reporting corruption. Know how to use these channels effectively. |
| IV-Penalties incurred for acts of corruption | Pedagogical content | Know the legal and disciplinary penalties for corruption. Understand the professional and personal consequences of acts of corruption. |
| Final overall questionnaire testing the knowledge acquired | | |

To validate the course, trainees need to achieve at least 80% correct answers in the final questionnaire.

Training is part of the induction process for employees joining the company.

In addition to this training, regular communications are also sent out to remind people of the risks, good practices and procedures to be followed. Their aim is to reinforce employees' vigilance and their ability to detect and report suspicious behavior.

7.4. A whistle-blowing system

To promote transparency and provide our employees with a secure means of reporting any suspicious practices, we have set up internal whistle-blowing channels. This whistle-blowing system is a fundamental element of our commitment to a culture of transparency, responsibility and respect for our Group's ethical values. It is accompanied by a whistle-blowing procedure (including whistle-blower protection, enabled by the tool) to guide employees in whistle-blowing. This system enables our employees to report any conduct contrary to the values promoted by the Group in complete confidence and transparency:

- To their manager, the HR department or the Group Ethics Officer,
- And/or, if they wish to remain anonymous, via the messaging system set up with our external service provider WhistleB.

Reports are examined rigorously, within a maximum of 20 days, and internal investigations are carried out, subject to the availability of sufficient information to assess the situation, qualify the facts and, if necessary, take appropriate action.

The handling of whistle-blower reports is governed by a formal procedure validated by management. It defines the steps involved in handling whistle-blower reports, the people responsible at each stage, and the possible outcomes of the investigation. Within this framework, the investigation is carried out under the supervision of the Ethics Officer, who, depending on the type of report received, calls on the services of the relevant departments to carry out the investigations. A clear separation of duties is respected throughout the process: information gathering and analysis are entrusted to separate people from those in charge of validating the conclusions.

At the end of the investigation, the Ethics Officer centralizes and presents the actions taken and the information gathered, then proposes a preliminary classification (indicating whether or not the report seems admissible) to the Group's General Secretary. The latter, after reviewing the results, selects the definitive classification and communicates it to the member of the Executive Committee to whom the offending person reports, or, failing that, to the Deputy Chief Executive Officer, for consultation.

| GROUP SCOPE | NUMBER OF REPORTS RECORDED | TYPE OF REPORT | PROCESSING TIME | REPORT STATUS |
|-------------|----------------------------|----------------|-----------------|---------------|
| In 2025 | 0 | N/A | N/A | N/A |
| In 2024 | 0 | N/A | N/A | N/A |

A report is also made to the Audit Committee and the board of directors as part of the company's annual review of the overall risk mapping. The executive committee is also informed of any alerts.

This whistle-blowing system is also made available to all our stakeholders on our website to encourage them to report any behavior that is not in line with the values we uphold.

7.5. Internal control procedures

Internal control procedures are designed to detect and prevent acts of corruption. They include regular audits, accounting verifications and compliance checks. These mechanisms enable anomalies to be identified quickly and corrective action taken. For further information in this respect, please refer to Chapter 13 of Part 1 of our Management Report, entitled "*Main features of the Company's internal control and risk management procedures*".

The Group applies its "Ten Golden Rules", which provide a framework for its activities and serve as a basis for internal controls. In particular, they lay down the principles to be followed with regard to expenditure commitments, deal approval and risk management.

7.6. An assessment of our stakeholders

We recognize that working with reliable third parties significantly reduces the risk of corruption. Also, the assessment of partners, suppliers and other third parties is crucial to ensure that they comply with the organization's anti-corruption standards. This assessment may include checks on their track record, reputation and ethical practices. As an assembler, we put particular emphasis on our relationships with our suppliers, requiring from them:

- absolute adherence to our values and, accordingly, their commitment by the signature of a responsible purchasing charter (p101);
- information on their ethical practices, in order to identify potential weaknesses and act accordingly. Please refer to page 101 of this document on our relations with suppliers for further information in this regard

The Responsible Purchasing Charter is accessible to our entire value chain via our website, and is also made available during calls for tender and in the prevention plans drawn up by our distribution subsidiaries.

This document has now been integrated into the Code of Ethics and will be accessible on a dedicated page of our website, but will also be used more widely.

8 - PROVEN CASES OF CORRUPTION OR PROVEN PAYMENT OF BRIBES

We would like to inform you that the Group has not recorded any cases of corruption or payment of bribes in the past year.

As part of our commitment to maintaining a high level of accountability and transparency, we will continue to closely monitor all activities that may present corruption risks, and remain determined to act proactively to avoid any deviation. In the event of a report or suspicion, we undertake to carry out in-depth investigations and take the necessary corrective measures, in accordance with the principles of transparency and rigor, in line with our values and the internal procedures applied within the Group (referred to in previous chapters).

We remain vigilant and fully committed to preventing the risks of corruption to guarantee the integrity of our Group and the trust of our stakeholders.

| SCOPE: GROUP | IN 2025 | IN 2024 |
|---|---------|---------|
| Number of corruption convictions | 0 | 0 |
| Fines for violations of anti-corruption and bribery legislation | 0 | 0 |

9 - LOBBYING ACTIVITIES

Through its worldwide presence, Haulotte and its employees, actively participate in several professional associations on topics related to the Group's business under the supervision of entity and zone managers.

Regular presentations are made to the executive committee, to keep them abreast of the work and issues addressed by these associations. They also decide on employee participation in these associations.

In 2024, the highlight was the creation of the CAMD (Community of Sustainable Equipment Players), of which Haulotte is a founding member. In 2025, we will continue to play an active role, notably through the management of the Association's Operational Committee.

CAMD, incorporated as an association under the French Law of 1901, is the fruit of a year's reflection and collaboration between renowned companies such as Bouygues Construction, Colas, Eiffage, JCB, Kiloutou, Manitou Group, NGE, Salti and Volvo Group.

Under the chairmanship of the CEO of Kiloutou, CAMD has adopted a collegiate governance representative of equipment manufacturers, hire companies and building and public works companies.

This structure coordinates efforts towards five key objectives:

- Provide concrete solutions and support cross-industry projects.
- Build a knowledge base and a common decarbonization trajectory.
- Increase the visibility of the equipment sector and its role in building and public works transitions.
- Work alongside trade federations to defend convictions for a sustainable industry.
- Support a shared vision and ambition for decarbonizing the industry.

The operational committee, comprising representatives of the ten member companies, will oversee the implementation of these objectives and organize key events such as the next Sustainable Equipment Meetings (Rencontres du Matériel Durable).

CAMD is committed to pooling efforts, skills and best practices to accelerate the environmental transformation of the industry.



CAMD

Communauté des acteurs
du matériel durable





Appendices

IRO-2_01 Appendix B: List of data points provided for in the transversal and thematic standards deriving from other Union legislative acts

This appendix is an integral part of ESRS 2. The following table shows the data points referred to in ESRS 2 and the ESRS theme resulting from other Union legislative acts.

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | HAULOTTE | SFDR REFERENCE | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|--|------------------------------------|---|---|---|---|
| ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d) | Material | Indicator No. 13 Table 1 in Appendix 1 | | | Commission Delegated Regulation (EU) 2020/181627, Appendix II |
| ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e) | Material | | | | Delegated Regulation (EU) 2020/1816, Appendix II |
| ESRS 2 GOV-4 Statement on <i>due diligence</i> paragraph 3 | Material | Indicator No. 10 Table 3 in Appendix 1 | | | |
| ESRS 2 SBM-1 Involvement in activities related to fossil fuel paragraph 40 (d) i | Non-material | Indicator No. 4 Table 1 in Appendix 1 | Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/245328 Table 1: Qualitative information on environmental risk and Table 2: Qualitative information on social risk | Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii | Non-material | Indicator No. 9 Table 2 in Appendix 1 | | Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii | Non-material | Indicator No. 14 Table 1 in Appendix 1 | | Delegated Regulation (EU) 2020/181829, Article 12(1) Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS 2 SBM-1 Involvement in activities related to tobacco growing and production paragraph 40 (d) iv | Non-material | | | Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS EI-1 Transition plan to achieve climate neutrality by 2050 paragraph 14 | Material but not available in 2024 | | | | Regulation (EU) 2021/1119, article 2(1) |
| ESRS EI-1 Undertakings excluded from Paris-aligned benchmarks paragraph 16 (g) | Non-material | | Article 449a Regulation (EU) n° 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity | Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2 | |
| ESRS EI-4 GHG emission reduction targets paragraph 34 | Material | Indicator No. 4 Table 2 in Appendix 1 | Article 449a Regulation (EU) n° 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment indicators | Delegated Regulation (EU) 2020/1818, article 6 | |
| ESRS EI-5 Energy consumption from fossil sources disaggregated by source (only high climate impact sectors) paragraph 38 | Material | Indicator No. 5 Table No. 1 and Indicator No. 5 Table 2 in appendix 1 | | | |

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| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | HAULOTTE | SFDR REFERENCE | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|--|------------------------------------|---|---|---|---|
| ESRS E1-6 Gross scope 1, 2, 3 and Total GHG emissions paragraph 44 | Material | Indicators No. 1 and 2 Table No. 1 in appendix 1 | Article 449a; Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity | Delegated Regulation (EU) 2020/1818, articles 5(1), 6 and 8(1) | |
| ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55 | Material | Indicator No. 3 Table 1 in Appendix 1 | Article 449a; Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment indicators | Delegated Regulation (EU) 2020/1818, Article 8(1) | |
| ESRS E1-7 GHG removal and carbon credits paragraph 56 | Material | | | | Regulation (EU) 2021/1119, article 2(1) |
| ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66 | Material but not available in 2024 | | | Delegated Regulation (EU) 2020/1818, Appendix II Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) | Material but not available in 2024 | | Article 449a; Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book: Physical risk linked to climate change: Exposures subject to physical risk | | |
| ESRS E1-9 Location of significant assets at material physical risk 66 (c) | Material but not available in 2024 | | | | |
| ESRS E1-9 Breakdown of the book value of its real estate assets by energy-efficiency classes paragraph 67 (c) | Material but not available in 2024 | | Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: Loans secured by real estate - Energy efficiency of the collateral | | |
| ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69 | Material but not available in 2024 | | | Delegated Regulation (EU) 2020/1818, Appendix II | |
| ESRS E2-4 Amount of each pollutant listed in Appendix II of the E-PRTR (European Pollutant Release and Transfer Register) regulations emitted into the air, water and soil, paragraph 28 | Non-material | Indicator No. 8 Table No. 1 in appendix 1 and Indicator No. 2 Table No. 2 in appendix 1 and Indicator No. 1 Table No. 2 in appendix 1 and Indicator No. 3 Table No. 2 in appendix 1 | | | |
| ESRS E3-1 Water and marine resources paragraph 9 | Material | Indicator No. 7 Table 2 in Appendix 1 | | | |
| ESRS E3-1 Dedicated policy paragraph 13 | Material | Indicator No. 8 Table 2 in Appendix 1 | | | |
| ESRS E3-1 Sustainable oceans and seas paragraph 14 | Non-material | Indicator No. 12 Table 2 in Appendix 1 | | | |
| ESRS E3-4 Total water recycled and reused paragraph 28 (c) | Non-material | Indicator No. 6.2 Table 2 in Appendix 1 | | | |
| ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29 | Material | Indicator No. 6.1 Table 2 in Appendix 1 | | | |

APPENDICES



| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | HAULOTTE | SFDR REFERENCE | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|--|--------------|--|--------------------|--|--------------------------|
| ESRS 2- IRO 1 - E4 paragraph 16 (a) | Material | Indicator No. 7 Table 1 in Appendix 1 | | | |
| ESRS 2- IRO 1 - E4 paragraph 16 (b) | Material | Indicator No. 10 Table 2 in Appendix 1 | | | |
| ESRS 2- IRO 1 - E4 paragraph 16 (c) | Material | Indicator No. 14 Table 2 in Appendix 1 | | | |
| ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b) | Material | Indicator No. 11 Table 2 in Appendix 1 | | | |
| ESRS E4-2 Sustainable oceans/ seas practices or policies paragraph 24 (c) | Non-material | Indicator No. 12 Table 2 in Appendix 1 | | | |
| ESRS E4-2 Policies to address deforestation paragraph 24 (d) | Material | Indicator No. 15 Table 2 in Appendix 1 | | | |
| ESRS E5-5 Non-recycled waste paragraph 37 (d) | Material | Indicator No. 13 Table 2 in Appendix 1 | | | |
| ESRS E5-5 Hazardous waste and radioactive waste paragraph 39 | Material | Indicator No. 9 Table 1 in Appendix 1 | | | |
| ESRS 2- SBM3 - S1 Risk of incidents of forced labor paragraph 14 (f) | Material | Indicator No. 13 Appendix I, Table 3 | | | |
| ESRS 2- SBM3 - S1 Risk of incidents of child labor paragraph 14 (g) | Material | Indicator No. 12 Appendix I, Table 3 | | | |
| ESRS S1-1 Human rights policy commitments paragraph 20 | Material | Indicator No. 9 Table No. 3 and Indicator No. 11 Table No. 1 of appendix I | | | |
| ESRS S1-1 <i>Due diligence</i> policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 21 | Material | | | Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS S1-1 processes and measures to prevent human trafficking paragraph 22 | Material | Indicator No. 11 Appendix I, Table 3 | | | |
| ESRS S1-1 workplace accident prevention policy or management system paragraph 23 | Material | Indicator No. 1 Appendix I, Table 3 | | | |
| ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c) | Material | Indicator No. 5 Appendix I, Table 3 | | | |
| ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c) | Material | Indicator No. 2 Appendix I, Table 3 | | Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS S1-14 Number of days lost to injuries, accidents, death or illness paragraph 88 (e) | Material | Indicator No. 3 Appendix I, Table 3 | | | |
| ESRS H1-16 Unadjusted gender pay gap paragraph 97 (a) | Non-material | Indicator No. 12 Appendix I, Table 1 | | Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS H1-16 Excessive CEO pay ratio paragraph 97 (b) | Non-material | Indicator No. 8 Appendix I, Table 3 | | | |
| ESRS S1-17 Incidents of discrimination paragraph 103 (a) | Material | Indicator No. 7 Appendix I, Table 3 | | | |
| ESRS S1-17 Non-compliance with UN guidelines on business and human rights and OECD paragraph 104 (a) | | Indicator No. 10 Table No. 1 and Indicator No. 14 Table 3 of Appendix I | | Delegated Regulation (EU) 2020/1816, Appendix II Delegated Regulation (EU) 2020/1818 art 12(1) | |

APPENDICES

| DISCLOSURE REQUIREMENT AND RELATED DATAPOINT | HAULOTTE | SFDR REFERENCE | PILLAR 3 REFERENCE | BENCHMARK REGULATION REFERENCE | EU CLIMATE LAW REFERENCE |
|---|--------------|--|--------------------|--|--------------------------|
| ESRS 2-SBM3 - S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b) | Material | Indicators No. 12 and No. 13 Table 3 of appendix 1 | | | |
| ESRS S2-1 Human rights commitments paragraph 17 | Material | Indicator No. 9 Table No. 3 and Indicator No. 11 Table 1 in appendix 1 | | | |
| ESRS S2-1 Policies related to workers in the value chain paragraph 18 | Material | Indicators No. 11 and No. 4 Table 3 in appendix 1 | | | |
| ESRS S2 -1 Non-compliance with UN guidelines on business and human rights and OECD guidelines paragraph 19 | Material | Indicator No. 10 Table 1 in Appendix 1 | | Delegated Regulation (EU) 2020/1816, Appendix II Delegated Regulation (EU) 2020/1818, art. 12(1) | |
| ESRS S2 -1 <i>Due diligence</i> policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 19 | Material | | | Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36 | Material | Indicator No. 14 Table 3 in Appendix 1 | | | |
| ESRS S3-1 Human rights commitments paragraph 16 | Non-material | Indicator No. 9 Table No. 3 in appendix 1 and Indicator No. 11 Table No. 1 in appendix 1 | | | |
| ESRS S3-1 Non-compliance with UN guidelines on business and human rights, ILO principles or and OECD guidelines paragraph 17 | Non-material | Indicator No. 10 Table 1 in Appendix 1 | | Delegated regulation (EU) 2020/1816, appendix II Delegated regulation (EU) 2020/1818, art 12(1) | |
| ESRS S3-4 Human rights issues and incidents paragraph 36 | Non-material | Indicator No. 14 Table 3 in Appendix 1 | | | |
| ESRS S4-1 Policies related to consumers and end users paragraph 16 | Material | Indicator No. 9 Table No. 3 and Indicator No. 11 Table No. 1 in appendix 1 | | | |
| ESRS S4-1 Non-compliance with UN guidelines on business and human rights and OECD guidelines paragraph 17 | Material | Indicator No. 10 Table 1 in Appendix 1 | | Delegated regulation (EU) 2020/1816, appendix II Delegated regulation (EU) 2020/1818, art 12(1) | |
| ESRS S4-4 Human rights issues and incidents paragraph 35 | Material | Indicator No. 14 Table 3 in Appendix 1 | | | |
| ESRS G1-1 United Nations Convention against Corruption, paragraph 10 (b) | Non-material | Indicator No. 15 Table 3 in Appendix 1 | | | |
| ESRS G1-1 Protection of whistle-blowers paragraph 10 (d) | Material | Indicator No. 6 Table 3 in Appendix 1 | | | |
| ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a) | Material | Indicator No. 17 Table 3 in Appendix 1 | | Delegated Regulation (EU) 2020/1816, Appendix II | |
| ESRS G1-4 Anti-corruption and bribery standards paragraph 24 (b) | Material | Indicator No. 16 Table 3 in Appendix 1 | | | |

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Year ended 31 December 2025

This is a translation into English of the statutory auditors' report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English-speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

This report is issued in our capacity as statutory auditor of Haulotte Group SA. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31 December 2025 and included in section 6 "Sustainability Statement" of the group management report.

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, Haulotte Group SA is required to include the above-mentioned information in a separate section of its group management report.

This information enables an understanding of the impact of the activity of the group on sustainability matters, as well as the way in which these matters influence the development of the business of the group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for *European Sustainability Reporting Standards*) of the process implemented by Haulotte Groupe SA to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of the sustainability information included in section 6 "Sustainability Statement" of the group management report with the provisions of Article L. 233-28-4 of the French Commercial Code, including ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852. .

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by Haulotte Group SA in the group management report, we have included an emphasis of matter paragraph hereafter.

Limits of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of Haulotte Group SA, in particular it does not provide an assessment, of the relevance of the choices made by Haulotte Group SA in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the group management report.

Our engagement does, however, allow us to express conclusions regarding the entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) No 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the group management report.

Furthermore, the comparative information relating to fiscal year 2023 was not subject to a certification report on sustainability information within the meaning of Article L.821-54 of the French Commercial Code.

Compliance with the requirements set out in the ESRS of the process implemented by Haulotte Group SA to determine the information reported, including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Haulotte Group SA including the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L.2312-17 of the French Labour Code, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in section 6 "Sustainability Statement" of the group management report, and
- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Haulotte Group SA with the ESRS.

Elements that received particular attention

We present below the matters that were the subject of particular attention on our part with regard to compliance with the ESRS of the process implemented by Haulotte Group SA to determine the information published.

Information relating to how the entity updated its double materiality assessment is set out in Note 6 "Double materiality analysis" in the "General information" section of the Sustainability Statement.

Through interviews with sustainable development management and by reviewing the available documentation, we familiarized ourselves with the analyses carried out by the entity, in particular the assessment of the internal and external factors considered in concluding that no significant changes had been made to the double materiality analysis and to the actual and potential impacts, risks and opportunities.

Based on our professional judgment, our procedures also consisted in particular of:

- assessing the appropriateness of the internal and external factors considered by the entity considering our knowledge of the entity.
- assessing whether the available sector analyses and competitive benchmarks that we considered relevant call into question the actual and potential impacts, risks and opportunities identified by the entity.
- assessing the appropriateness of the description provided in this respect in Note 6 “Double materiality analysis” in the “General information” section of the Sustainability Statement.

Compliance of the sustainability information included in section 6 “Sustainability Statement” of the group management report with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

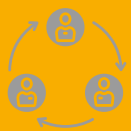
- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in section 6 “Sustainability Statement” of the group management report, including the basis for determining the information relating to the value chain and the exemptions from disclosures used.
- the presentation of this information ensures its readability and understandability.
- the scope chosen by Haulotte Group SA for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in section 6 “Sustainability Statement” of the group management report, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

We present below the matters that were the subject of particular attention on our part regarding the compliance of the sustainability information included in section 6 “Sustainability Statement” of the Group management report with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.



Information provided in application of environmental standards (ESRS E1 to E5)

- The information published relating to the greenhouse gas emissions inventory is set out in Note 3.3 “Greenhouse gas emissions (GHG Protocol)” in the “Environmental information” section of the Sustainability Statement:
- we assessed the consistency of the scope considered for the greenhouse gas emissions inventory with the scope of the consolidated financial statements, activities under operational control, and the upstream and downstream value chain.
- we familiarized ourselves with the protocol used by the entity to prepare the greenhouse gas emissions inventory and assessed its application procedures and its consistency with the requirements of the GHG Protocol.
- with regard to Scope 3 emissions, we assessed the justification for the inclusion and exclusion of the various categories and the transparency of the information provided in this respect, as well as the information collection process.
- we assessed the appropriateness of the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and in the quality of the external data used.
- for physical data (such as energy consumption), we reconciled, on a sample basis, the underlying data used to prepare the greenhouse gas emissions inventory with supporting documentation.
- we performed analytical procedures.
- about the estimates that we considered to be key and that the entity used in preparing its greenhouse gas emissions inventory:
 - through interviews with management, we obtained an understanding of the methodology used to calculate the estimated data and the information sources on which these estimates are based,
 - we assessed whether the methods were applied consistently or whether there were changes compared with the previous period, and whether such changes are appropriate.
- we verified the arithmetical accuracy of the calculations used to prepare this information.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by Haulotte Group SA to determine the eligible and aligned nature of the activities of the entities included in the consolidation

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable.
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We determined that there were no such matters to be reported in our report

Lyon, 24th April 2026

The statutory auditors

PricewaterhouseCoopers Audit

BM&A

French original signed by

Natacha Pélisson
Partner

Alexis Thura
Partner