

2025 MANAGEMENT REPORT

NGE

New Generations of Entrepreneurs

In accordance with the provisions of the French Commercial Code, the management report is available to shareholders on request.

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In 2025, NGE accelerated

2025 marked a turning point for NGE. The Group crossed the €5 billion revenue mark and has firmly established itself amongst the leading players in the construction industry in France and internationally. Driven by the major challenges of the ecological transition, this achievement is embodied by 25,254 men and women who, together, form this unique infrastructure — vibrant, flexible and robust.

2025 saw the completed integration of Sade, acquired in March 2024, a specialist in networks (water and energy) and infrastructure (civil engineering and underground works) within the water cycle. At the end of 2025, NGE completed its largest international acquisition since its founding with the takeover of Saceem, Uruguay's leading construction and civil engineering firm. Building on eight years of collaboration on the Ferrocarril Central PPP — nearly 300 km of railway track in Uruguay — the two groups share an aligned corporate culture and strategic vision. NGE is thus strengthening its multi-business sector model, which draws on eight complementary areas of expertise to meet all the needs of local communities, both in France and internationally.

A recognised player in low-carbon and multi-modal mobility, natural resource protection, the energy transition, and resilience and adaptation to climate change, NGE is today affirming its role as a pillar of the ecological transition, with 62% of its revenue generated by these subsidiaries. The AMBITION 2030 strategic plan sets out the path to €7.3 billion in revenue, with the aim of increasing this share to 73%, confirming the Group's commitment to building the infrastructure of tomorrow. This ambition is underpinned by three key strengths: the Group's unity, the boldness of its decisions and the solutions it provides to its customers.

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1. **Analysis of business trends,** results and the financial position of the Company

A year of consolidation for the NGE Group

2025 marks another year of profitable growth for the Group, a major player in the construction industry in France and abroad. Driven by sustained growth, a robust organisational model and clear commitments to the ecological transition, NGE confirms its ability to combine economic performance, innovation and social responsibility.
In a demanding environment, NGE was able to make a difference by relying on strong and unifying values: Unity, Ambition and Transparency. These core principles permeate all of its activities and nurture a corporate culture focused on solidarity, entrepreneurship and trust.
Pro forma **revenue** amounted to **€5.0 billion** in 2025, up **+8.3%** compared to 2024 (pro forma of Saceem over 12 months).

Organic growth was +2.9% despite the temporary halt to construction of the A69 motorway due to a court decision. Without this interruption, organic growth would have been +3.7% year-on-year.

Operating **profitability** from ordinary activities remained robust at 3.0% of revenue (3.1% on a pro forma basis).

The stabilisation of Group net income (+1%), and the consolidation of **an order book at €7.6 billion** illustrate the relevance of the Group's model based on expertise, proximity and multi-business sectors to serve customers and regions. Since 2010, the Group's average **annual growth rate** has been **+12%, of which +9% organic growth,** reflecting the robustness of its long-term model.

1.1. Analysis of revenue for 2025

1.1.1. By scope – Growth driven by international markets

Pro forma data	2024	2025	CHANGE 2025 / 2024	
French Multi-expertise Regions	1,427	**1,463**	2%	36
Major Projects	435	**339**	-22%	-96
Railways	462	**535**	16%	73
Water cycle	990	**1,069**	8%	78
French National Specialist Subsidiaries	922	**856**	-7%	-66
International	401	763	90%	362
Total revenue	**4,637**	**5,024**	**8%**	**386**

The analysis of revenue by scope indicates that 2025 saw growth in France slow but international growth outperformed.

This performance reflects the solidity of NGE's domestic market and the relevance of its local presence model.
The main contributors to this momentum were:

- **The Water Cycle** saw its revenue increase by 8% in France, reflecting the growing importance of issues relating to the supply of drinkingwater or wastewater treatment.
- Also in France, **the French Multi-expertise Regions**, a historical pillar of the Group, grew by +2%, reflecting their local presence and their ability to meet infrastructure maintenance and development needs; this slowdown in growth was expected as it is every six years in the run-up to the municipal elections (March 2026).
- The €96 million decrease in **Major Projects** revenue compared to 2024 is largely due to a €66 million reclassification in 2025 to the Railways segment. Restated for this effect, activity — structurally concentrated on a limited number of projects — recorded an organic decline of 8%, mainly due to the temporary interruption of the A69 motorway. Expected to be a transition year, 2025 straddled several Grand Paris projects at the endof their cycle and the mid-year start of one of the largest projects won by NGE, that of Line 15 West. Finally, the Toulouse metro construction worksite did not produce the level expected in 2025 due to the occurrence of unforeseen events and a disrupted ramp-up of tunnel boring machines.

The other National Specialist Subsidiaries posted an expected decline in activity of 7% in connection with the end of the deployment of fibre optic networks in France and the return to a level of activity in line with the past performance of Bérengier Dépollution. In 2024, the latter was boosted by an exceptional increase in activity from its asbestos removal division on a specific site. The Foundations, Building

1. **Analysis of business trends,** results and the financial position of the Company

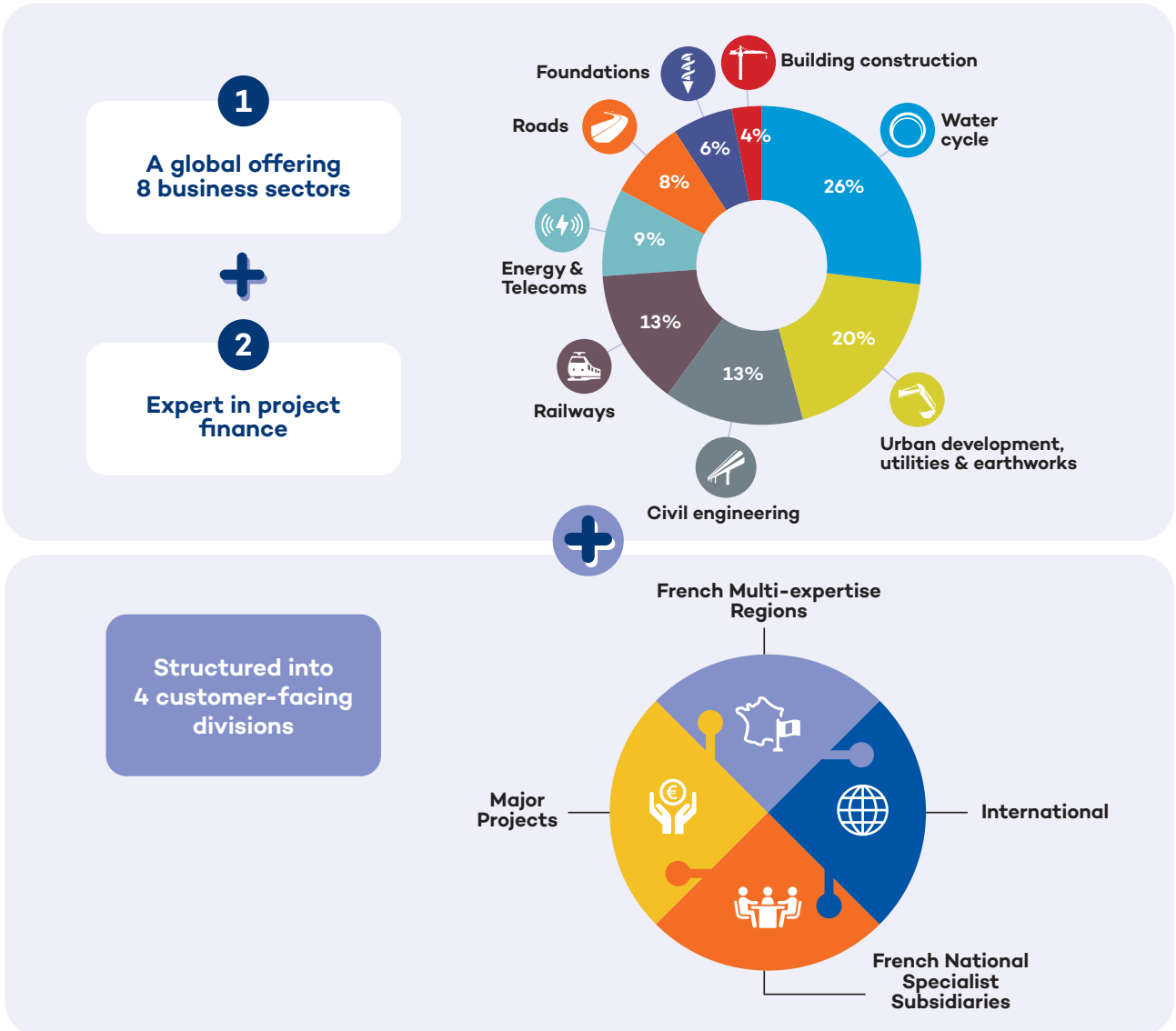
construction and Road Equipment activities are stable and in line with their respective budgets.

- **International activity had an exceptional year,** with organic growth of +27%, and Pro forma growth of 90%, boosted by the acquisition of Saceem in December 2025. NGE Morocco alone contributed 84% of the growth in revenue, which, thanks to its strong business diversification, particularly in Civil Engineering, has been able to take advantage of Morocco's extraordinary momentum, enabling it to practically double its revenue in 2025.
  Dueto budget difficulties in Senegal and Côte d'Ivoire, the Group has chosen to reduce its activity in these countries safeguard profitability and cash flow. The reduction in activity in this area was largely offset by the development of the Europe zone, driven by Argea, Sade's Belgian subsidiary.
  The International Railways activity posted good growth of 17%, supported by major projects in Egypt, Northern Europe and Canada.

1.1.2. By business sector

The analysis by business sector reveals a **balanced distribution of revenue**, driven by the diversity of the Group's expertise. This increase in power illustrates its ability to meet a wide range of infrastructure needs, in France and internationally.

BREAKDOWN BASED ON REVENUE OF €5.024 BILLION, INCLUDING SACEEM



1. **Analysis of business trends,** results and the financial position of the Company

CHANGE IN REVENUE EXCLUDING SACEEM IN 2025, SADE 12 MONTHS IN 2024						
	2024		2025		CHANGE	
Water cycle	1,234	27%	**1,293**	**27%**	59	5%
Urban development, utilities & earthworks	894	19%	**979**	**21%**	85	10%
Civil Engineering	672	14%	**652**	**14%**	-20	-3%
Railways	630	14%	**648**	**14%**	18	3%
Energy	394	8%	**390**	**8%**	-4	-1%
Roads	372	8%	**376**	**8%**	4	1%
Foundations	282	6%	**281**	**6%**	-1	0%
Building construction	159	3%	**152**	**3%**	-7	-5%
Concessions	0	0%	**0**	**0%**	0	
TOTAL	**4,637**	**100%**	**4,771**	**100%**	**134**	**3%**

Excluding the impact of the integration of Saceem, the 2025 financial year was characterised by strong growth in Urban development, utilities & earthworks (+10%), driven by the A69 motorway (despite the shutdown of construction in early 2025) and in local activity in connection with the approach of the municipal elections in France.

- **The Water cycle** continued to grow by +5%, confirming its ramp-up, despite a reduction in activity in Senegal and Côte d'Ivoire.
- **Civil Engineering** decreased very slightly, with 2025 being a year of transition between several Grand Paris projects, in particular a mid-year start of the Line 15 West project.
- **Railways** continued its steady growth, +3.0%. This momentum confirms NGE's solid organic performance and the relevance of its positioning in high-potential segments and thus reflects the structural impact of the ecological transition strategy (see decarbonised mobility).

1.2. Profitability (ROA) compared with 2024

Operating income from ordinary activities amounted to €155 million in 2025 (pro forma Saceem 12 months), *i.e.* 3.1% of revenue, stable since 2021.

This level of profitability reflects solid momentum, which is all the more remarkable given that ROA has more than doubled in five years from €71 million in 2021 to €155 million in 2025.

Pro forma data	2024	2025	CHANGE 2025 / 2024	
French Multi-expertise Regions	48.2	**53.3**	11%	5
Major Projects	26.2	**-11.7**	-145%	-38
Railways	19.0	**18.4**	-3%	-1
Water cycle	25.4	**34.3**	35%	9
French National Specialist Subsidiaries	33.5	**26.9**	-20%	-7
International	-9.5	**33.9**	+458%	44
OPERATING INCOME FROM ORDINARY ACTIVITIES	**142.9**	**155.1**	**9%**	**12**
% ROA	3.1%	3.1%		

This performance was mainly characterised by the recovery international operations. The turnaround in international results is attributable to more rigorous management of new business intake, significant growth in operations in Morocco accompanied by solid results, and the completion of major projects which had previously been generating a loss.

1. **Analysis of business trends,** results and the financial position of the Company

French Multi-expertise Regions: constant and very solid profitability

With an ROA increasing from **€48 million in 2024 to €54 million in 2025**, the operating margin of **3.6%** remains high**.** This performance is based on a continued recovery of certain entities previously in difficulty and on an increase in recurring revenue.

Major projects: return of the large project income cycle

After a very marked increase in profitability in 2024 (tripling compared to 2023): the ROA was negative in 2025 due to one project in particular for which contractual negotiations with the customer are ongoing but not yet sufficiently formalised to allow for an assessment of the impact on the completion margin. The other major projects are proceeding as anticipated without any major problems. In addition, the impact of the reclassification of part of the revenue from Major Projects to Railways was -€16 million.

Water cycle: Synergies on the move

In 2025, the Water cycle activities in France grew from 2.6% to 3.2%, in particular due to the strong commercial synergies between Sade and the Group's other business sectors. The number of joint ventures continues to grow, demonstrating the relevance of NGE's multi-expertise model. In addition, pooling some support services has helped to generate significant savings, both in France and internationally. Sade's overall performance at NGE is ahead of initial expectations.

Railways: solid performance year after year

The railways business in France continues to perform well (ROA/Revenue at 3.4%), driven by a developing market, a commitment by NGE to develop innovative solutions in order to optimise the performance of construction sites both for our customers in terms of productivity and turnaround times.

This activity requires significant investments which improve the quality of the sites, the responsiveness implemented for emergency works and often help solve the complex problems of refurbishment of complex and/or very old railway lines or equipment.

French National Specialist Subsidiaries: margin in slight contraction

The contraction in the margin of this division is linked solely to the deterioration in the result of the Building construction business, which is navigating a still-suffering market and whose projects won have not commenced or are being postponed. Group synergies are not enough to support the weight of this entity, which was reorganised in early 2026 to adapt to this market environment. The foundations, road equipment and energy/telecom businesses are meeting the profitability expected by the Group.

International: strong recovery in results

International operating income posted a very good increase to €20.8 million excluding the Saceem consolidation, i.e. an operating margin of 4.1%. This change reflects the implementation of rigorous risk management, particularly in areas where the risk of non-payment can be high, even if it means scaling back our entities' footprint.
Furthermore, the Multi-expertise business in Morocco is enjoying very strong demand for infrastructure, which NGE has been able to capitalise on thanks to a strategic repositioning carried out five years ago.
Finally, two major flagship projects of the Group were delivered in 2024:

- The 5-year, 264-kilometre Ferrocarril Central rail link in Uruguay was financed, designed and delivered by NGE under the terms of the largest railway public-private partnership (PPP) in the history of the Group.
- 2024 also saw NGE complete its civil engineering work for the Nachtigal hydropower project in Cameroon, which began electricity generation at the end of the year.

1.3. CSR and ecological transition metrics

In 2025, the NGE Group continued to roll out its CSR strategy, which is underpinned by fundamental principles and three central commitments that guide everything it does:

- **Making responsible decisions** based on full integration of social, environmental and ethical issues into all strategic and operational choices:
  - → **Putting people first,** by recognising employee commitment and prioritising safety, gender diversity and training;
  - → **Accelerating the ecological transition** by reducing the environmental footprint of Group activities and driving innovation to develop more sustainable infrastructures;
  - → **Making a useful contribution to the regions** by designing projects that meet local needs and strengthen social cohesion.

Details of our CSR policy as well as the key indicators monitored are shared in our Sustainability Report.

Impact financing aligned with the CSR strategy

In 2021, NGE achieved a first in France by issuing Euro PP impact bonds, listed on a regulated market, for €150 million, maturing in 2028 and 2029. This innovative financing provides the necessary resources to achieve the ambitious objectives of its Business Plan while strengthening its commitment to corporate social responsibility (CSR). The Group's performance is assessed annually on the basis of three key indicator trajectories:

1. **Analysis of business trends,** results and the financial position of the Company

- **GHG emissions:** a -42% reduction in our carbon intensity by 2030 compared with our reference year of 2021.
- **Occupational accident frequency rate**: a cumulative year-on-year reduction of 6% compared with the baseline year of 2020.
- **Number of women in worksite leadership roles:** a year-on-year increase of 13.8%.

If these objectives are not achieved, NGE undertakes not only to pay a penalty, but also to make a donation to associations working in the fields concerned. Since 2022, its performance on these criteria has been disclosed publicly and audited by an independent third party. These commitments were also included in the €350 million credit agreement signed in 2021 with the Group's partner banks.

In 2025, the results prove NGE's commitment with two KPIs achieved with the occupational accident frequency rate decreasing to 9.24 (compared to 10.57 in 2024) and the carbon intensity standing at 338 kgCO_2eq. for €1,000 of revenue. The Group has not met its gender diversity target, with 330 women in site management roles compared with a target of 361, despite very significant progress since the target was set, given that in 2018 there were only 36 women in these same roles.

NGE PERFORMANCE TARGETS

	RESULTS FOR 2024	TARGET 2025	RESULTS FOR 2025	CHANGE 2024/2025	
GHG emissions Carbon intensity (tCO_2eq)	**435** kg CO_2eq/€k revenue	**423** kg CO_2eq/€k revenue	**338** kg CO_2eq/€k revenue*	**-22%**	✓
Occupational accident frequency rate	AFR **10.57**	AFR **10**	AFR **9.24**	**-13%**	✓
Number of women in worksite leadership roles	**293**	**361**	**330**	**+13%**	✗

• The change in GHG emissions and carbon intensity may vary depending on the scope (including external growth - excluding Saceem in 2025), or changes in the volumes and locations of the activities of the Group's various business sectors and the calculation methodologies. In 2025, it should be noted that the improved carbon intensity incorporates updates to the standardised emission factors.

European taxonomy: a gradual and measured alignment

The European Taxonomy is a key framework for measuring, in a structured manner, companies' contribution to the European Union's target of carbon neutrality by 2050, set out in the European Green Deal. In 2025, NGE continued this reporting exercise for the second consecutive year, resulting in 62% of its turnover being eligible (compared with 56% in 2024), and 28% (compared with 25% in 2024) being aligned with the taxonomy's environmental and social criteria.

This second assessment reflects the growing maturity of the environmental approach and the gradual improvement in reliability of the Group's data. It confirms NGE's positioning as a benchmark player in the ecological transition, with a target of 73% of its activity being linked to the ecological transition as part of the AMBITION 2030 strategic plan.

The detailed results and methodology are shown in Chapter 6 - Information on the European taxonomy - of Part 2 of the Sustainability Report.

1.4. ROA to Group net income

Other operating income and expenses include:

- The cost of the matching contribution made to employees who subscribed to the 10th campaign of the FCPE NGE Actionnariat. It is now held by more than 15,000 employees;
- Acquisition costs for external growth, in particular those related to Saceem;
- The impact of changes in fair value on financial assets held in concessions;
- The implementation of the Liability Guarantee related to the acquisition of Sade.

The cost of financial debt was well-controlled thanks to a decrease in interest rates throughout 2025 compared to 2024 and prudent management of the Group's debt.

Group net income was €58 million, reflecting a 1% increase on 2024.

€M (in € millions)	FY 2025	FY 2024	Change 2024/2025	
REVENUE	**4,770.9**	**4,482.4**	**288.5**	**+6%**
EBITDA	**319.2**	**300.6**	**+18.6**	**+6%**
OPERATING INCOME FROM ORDINARY ACTIVITIES	**142.4**	**141.3**	**+1.1**	**+1%**
Other Operating Income and Expenses	(5.6)	(10.5)		
OPERATING INCOME	**136.8**	**130.7**	**+6.1**	**+4.7%**
Net cost of financial debt	(35.4)	(39.7)		
Other financial income and expenses	(7.2)	(3.9)	-	-
Share of net income from associates	(0.5)	(0.1)		
Income tax expense	(22.4)	(23.8)	-	
-CONSOLIDATED NET INCOME	**71.1**	**63.2**	**+7.9**	**+13%**
GROUP NET INCOME	**58.1**	**57.5**	**+0.6**	**+1%**

1.5. Investments

Net investment totalled €183 million, of which €11.7 million was allocated to decarbonising the equipment fleet. These investments are strategic in enhancing the energy efficiency of the equipment fleet and addressing the challenges of the energy transition. All business sectors benefit from this strategy to develop the equipment fleet, which offers the Group considerable flexibility in prioritising projects.

1.6. Financial structure

NGE Group gross debt (including securitisation) totalled €1.155 million in 2025, compared with €1.055 million in 2024. Group debt levels remain well-controlled, with gross and net leverage ratios in line with, or ahead of, projections:

- **Gross debt/EBITDA:** 3.62 in 2025 *vs* 3.51 in 2024.
- **Net debt/EBITDA:** 1.7 in 2025 *vs* 1.44 in 2024. These ratios demonstrate a solid financial position with sufficient room for manoeuvre to support growth ambitions.

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2. **Foreseeable development** of the company

2.1. Order book

The 2025 financial year ended with a record order book of €7.6 billion, providing the NGE Group with exceptional visibility on its activities in the medium term. This momentum is driven first and foremost by international development, confirming the acceleration of the strategy to expand beyond France. All business segments are growing, reflecting solid sectoral diversification and exceptional visibility regarding the Group's activities in the medium term.

2.2. Ambition 2030

At the end of a 2025 financial year marked by significant acceleration, the Group revised its ambitions upwards and adopted a new strategic plan **AMBITION 2030** covering the period 2026-2030. This revision reflects the Group's solid model and the confidence of its teams in their ability to reach new levels.

This plan is based, above all, on one conviction: growth is built with and by the Group's men and women. By 2030, NGE aims to increase its workforce to **35,000 employees**, which will be the pillar of a financial trajectory targeting revenue of over **€7 billion**. This people-centred approach is inextricably linked to a profound transformation of the business mix: the share linked to the ecological transition will rise from **62% to 73%**, driven by a sharp acceleration in the energy transition and adaptation to climate change. AMBITION 2030 therefore charts a collective journey — that of a Group growing in expertise, responsibility and impact, to build the sustainable infrastructure of tomorrow.



2. **Foreseeable development** of the company

OUR 5 PILLARS OF THE BUSINESS PLAN	2030 REVENUE OBJECTIVES
ACCELERATING THE ENERGY TRANSITION Building and operating low-carbon, smart and localised energy systems, in the service of energy sovereignty	2.9x
STRENGTHENING THE RESILIENCE AND ADAPTATION OF THE REGIONS Adapting cities, infrastructure and buildings to sustainably cope with climate events	2.2x
DEVELOPING OF LOW-CARBON MOBILITY Accelerating the modal shift and structuring low-carbon mobility systems at regional level	1.6x
PRESERVING NATURAL RESOURCES AND PROMOTE THE CIRCULAR ECONOMY Transforming resource management into a lever for circularity and regeneration	1.4x
PLANNING AND MAINTAINING REGIONS Guaranteeing the performance, continuity and sovereignty of regions through the operation of essential infrastructure	1x

73%
OF THE REVENUE RELATED TO THE **ECOLOGICAL TRANSITION**

3. Description of principal risks and uncertainties

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3. **Description** of principal risks and uncertainties

3.1. Structure of the risk management system

Since 2021, the NGE Group has strengthened its risk management framework with the support of the Internal Audit and Risk Department. It works to identify and assess risks in collaboration with those responsible for central services and operational processes. This department is also responsible for providing an objective assessment of all the Group's risk management processes and, where necessary, identifying areas for improvement.
In 2024, NGE further developed its risk management system by integrating all the major challenges faced by the Group and its general and sector-specific environment (risks and opportunities).

Its process for managing materiality issues is structured into 2 stages:

3.1.1. Identifying, assessing and prioritising materiality issues

The issues have been identified using three sources:
- The double materiality matrix of sustainability issues; issues have been identified on the basis of the following three sources:
  - → **an analysis of the existing situation;**
  - → taking into account the lists of global issues defined in the relevant documents (Application Requirement 16 of ESRS 1);
  - → taking into **account sector**-specific issues (voluntary **frameworks** such as the GRI, SASB, etc.);
  - → taking into **account those issues specific to the Group,** with particular emphasis on interviews with stakeholders.
- The SWOT analyses prepared during the budget analysis phase by individual departments which identify issues into threats/weaknesses and strengths/opportunities.
- External benchmarking of the wider global and sectoral risk environment.

Materiality issues are assessed from a dual perspective:
- **Financial materiality**: the financial consequences for the Group, assessed on the basis of two criteria (severity and probability of occurrence) using a scale from 1 to 5.
- **Impact materiality:** the consequences of its activities on the environment and communities, assessed on the basis of four criteria (magnitude, extent, irreversibility and probability of occurrence) using a scale from 1 to 5.

Non-material issues are not monitored, except in specific local situations.

The issues identified as material are prioritised in a mapping of major issues that is validated by the Executive management team. This is also sent to the Audit Committee in accordance with its prerogatives to review the process of preparing financial and sustainability information as well as to assess the effectiveness of the internal control and risk management systems.

3.1.2. Ensuring the existence and suitability of actions designed to control major issues

Actions designed to control major issues are set out in the roadmaps of each central services and operational department, as well as in the internal control framework led and managed by the Performance department.
The effectiveness of the resources and methods used to control major challenges is monitored as part of the Level 2 internal control plan, via the analysis and monitoring of individual process performance indicators and during quality audits. The results of second-level controls and any action plans are reviewed by the internal audit department and presented annually to the Group's Audit Committee.

The map of major issues is reviewed annually as part of the budget preparation process or when any one of the following events occurs:
- a major change to the business model (e.g. significant acquisition, major project in a new country, etc.);
- a significant change to the organisational structure;
- a significant change to the regulatory and/or economic environment;
- feedback justifying the need for an update.

3.2. The principal risks identified

Details of the risks identified can be found in our consolidated financial statements in paragraph 5 Financial Risk Factors.
- Interest rate risks
- Currency exchange rates
- Liquidity
- Taxation
- Market factors
- Credit
- Fluctuation in raw materials prices
- Climate

- Major non-financial risks identified in the risk map:
  - → Health, Safety and Security of the Company's workforce, workers in the value chain and users (S1, S2 and S4)
  - → Climate change: mitigation and adaptation (E1, E3 and E4)
  - → Corruption prevention (G1)
  - → Failure to respect human and community rights (S1, S2 and S3)

→ Refer also to the risks described in our Sustainability Report, Sub-section *5.1.4.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model* and Section *5.1.5.1. The double materiality assessment process described in Part 1.* General disclosures - ESRS 2.

The NGE Group has action plans in place to limit any impact on the Group's financial statements.

3.3. Risk-related insurance coverage

3.3.1. Policy and structure of insurance coverage

The Executive management team sets the general guidelines for the insurance policy pursued by the NGE Group.
Some high-frequency, low-intensity risks are addressed in whole or in part through a self-insurance policy or appropriate excesses. Particular attention is paid to high-intensity insurable risks through the subscription of optimised insurance coverage. It should be noted that the insurance market does not always offer a guarantee for all risks.

The Group's Legal and Insurance Department is responsible for managing the insurance programmes, ensuring the consistency of the entire system, particularly in terms of self-insurance policy, coverage ceiling, adjustment of excesses and selection of partners (broker and insurer).

In addition to compulsory insurance coverage, such as third-party motor insurance, the construction industry is subject to specific regulations and legal obligations in respect of insurance (*e.g.* ten-year building structural insurance coverage).

NGE seeks to transfer significant risks to the insurance market through leading insurers, based on stable relationships that are optimised in terms of both the scope of coverage and cost. Insurers are selected on the basis of criteria, the most important of which relate to financial security, technical capacity and management. Consequently, the main schemes are arranged through specialist insurance brokers with leading insurers.
The level of coverage sought is set by considering very severe loss scenarios, subject to the limits imposed by the capacity of the insurance market and the cost of such coverage.
Similarly, the cost of policy excesses is adjusted with the aim of seeking to optimise claim probability and the reduction in premiums obtainable from insurers as a result of increasing policy excesses. Thus, some risks are insured without deductible while others are insured with a higher deductible.

3.3.2. The principal insurance programmes

Construction insurance
The ten-year liability coverage applies almost exclusively to activities in France. The coverage taken out complies with Law No. 78-72 of 4 January 1978 and subsequent legislation. It provides coverage against defects falling within the ten-year liability period for a period of 10 years following handover, up to the cost of the defects identified, as required by law and the French Insurance Code. Depending on the nature of the works, the amount of coverage is sometimes limited to the capacity available on the global insurance market, based on a risk assessment.

Liability insurance
This guarantee damages to third parties for which the Group's companies may be liable. As companies' activities, size and (global) presence are very diverse, the amounts of coverage are set according to the risks involved. All current policies are consistent with the risk exposure profile of the NGE Group, given the options offered by global insurance markets in terms of capacity, scope of coverage and conditions of insurance, including exclusions and coverage limitations.

Accidental and gradual environmental risks and environmental liability are covered by civil liability policies and a Group environmental liability policy that also covers Installations Classified for the Protection of the Environment and, more broadly, all its activities in France and abroad in respect of this category of risk.
The NGE Group also has Directors & Officers liability insurance to cover the liability of directors and senior executives of its companies and subsidiaries in France and abroad.

Property damage insurance
The level of coverage is determined according to the capital to be secured. It can also be set at a ceiling corresponding to the most pessimistic scenario within the limits offered by the insurance market for this type of risk. A broad range of annual insurance policies or subscription policies is used to cover concessions, property assets, company-owned operating assets, damage caused during construction (construction worksite all risk), offices, workshops, accommodation, machinery, plant and equipment, vehicles and transport.

Cyber insurance
Cyber risk insurance is in place for all Group subsidiaries in France and abroad.
This insurance includes many guarantees and the coverage of certain costs related to this type of risk.
The guarantees are regularly reassessed to take into account changes in digital risks and cybersecurity best practices.

4. The corporate governance structure

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4. The corporate governance structure

4.1. Corporate governance bodies GOV-1

4.1.1. The Strategy board [DP 21, 22 and 23]

Comprising representatives of financial shareholders, founders, senior executives and independent members with complementary areas of expertise, it sets the Group's strategy to support its growth and safeguard its independence, whilst taking into account the expectations of its stakeholders in order to address the challenges reshaping the construction sector. The Strategy board is chaired by Joël Rousseau. Its independent members have been selected for their recognised expertise in the governance of large public and private companies and professional organisations, as well as in CSR and finance.

MEMBERS OF THE STRATEGY BOARD

Joël ROUSSEAU Chairman of the Strategy board	**Emmanuèle PERRON** Vice-Chair	**Gilbert ROUX** Vice-chairman

Jean BERNADET • Eric BISMUTH • Gautier DEVIGNES • Geneviève FÉRONE CREUZET • Émeric FOSSORIER • Michel LAVÉDRINE • Jean-Sébastien LEONI • Antoine METZGER • Michel PAVOINE • Stéphane PÉREZ • Jacques POTDEVIN • Henri TOPIOL • Orso VESPERINI

Members
16
2 women
14 men

Attendance
98%

Non-executive members
13

Independent members
15%

Meetings
15

The average ratio of women to men was 12.5% (2 women members of the Strategy board among the members). The ratio of independent directors is 15.4% (2 independent members – according to the specific legal framework applicable to the Company). The Strategy board has, out of a total of 16 members, 3 employee members who cannot meet the independence criteria defined by the AFEP-MEDEF Code, and which are therefore not taken into account in determining the proportion of independent directors.

It should be noted that the Fonds Commun de Placement d'Entreprise (FCPE) NGE Actionnariat is a shareholder of NGE with a 20.98% stake and is represented at the NGE AGM by Jean Bernadet. According to the FCPE regulation, the Supervisory board, established pursuant to Article L. 214-165 of the French Monetary and Financial Code under the conditions set out in the second paragraph of Article L. 214-164, is composed of six members:

- 2 employee shareholder representatives elected by existing and former employee shareholders.
- 2 members representing the NGE Group. In all cases, the number of company representatives is at most equal to the number of representatives of the shareholder(s). Each member may be replaced by a substitute elected or appointed under the same conditions.

At the end of the last shareholding campaign in June 2025, there were 15,037 employee shareholders.

The Strategy board is assisted by 2 Operational committees:

- the Compensation committee prepares recommendations regarding the NGE executive compensation policy for senior executives and directors, and formalises recommendations on the measurement of performance;
- the Audit and Risks committee oversees the processes involved in preparing financial and non-financial information, the effectiveness of internal control and risk management systems, mission delivery by the sustainability auditor and compliance with the provisions of the French "Sapin II" transparency, anti-corruption and economic modernisation legislation. It formalises the control frameworks and internal control mechanisms that complement the arrangements relating to financial data.

NB: it should be noted that in the previous 2024 report, it was mentioned that the Strategy board had 2 independent members when in fact it had 3.

4. The corporate governance structure

4.1.2. The Executive management team [DP 21, 22 and 23]

The Executive management team comprises the chairman, the chief executive officer, the deputy chief executive officer and 4 executive vice-presidents (7 male members, i.e. a female representation rate of 0%):

MEMBERS OF THE EXECUTIVE MANAGEMENT TEAM



Jean BERNADET
Chairman



Stéphane PÉREZ
Chief executive officer



Jean-Sébastien LEONI
Deputy chief operating officer



Thierry BODARD
Executive vice-president



Jean-Baptiste GONNET
Executive vice-president



Bruno PARENT
Executive vice-president

The Executive committee has 14 members (13 men and 1 woman, i.e. 7% female representation rate):

MEMBERS OF THE EXECUTIVE COMMITTEE



Jean BERNADET
Chairman



Stéphane PÉREZ
Chief executive officer



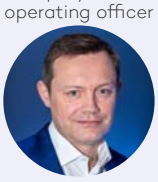
Jean-Sébastien LEONI
Deputy chief operating officer



Thierry BODARD
Executive vice-president



Jean-Baptiste GONNET
Executive vice-president



Bruno PARENT
Executive vice-president



Luc ABRAHAM
Communication and public affairs director



Frédéric BERNADET
Chief executive officer of SADE



Thibault DU FOUSSAT
Commercial development director



Martin FONTAINE
Vice-president, French NGE Multi-expertise regions



Romuald HUGUES
President of TSO



Laurence LELOUVIER
Human resources director



Marc PETITJEAN
Legal & Insurance director



Thierry ROBERT
Plant & equipment director

4. The corporate governance structure

The Executive management team and the Executive committee implement the NGE Group's strategy. Both meet monthly to provide oversight and guidance of strategic projects, set targets, decide on priorities, monitor performance and the results achieved by Group entities and ensure the smooth-running of the NGE Group as a whole.

They are supported in these roles by:

- 2 cross-functional committees whose meetings are attended by members of the Executive management team and implement strategic decisions and deliver the NGE Group transformation at regional level:
  - → The Central Services committee. It oversees the deployment of roadmaps for support services to achieve the Group's strategic objectives. It shares any changes that could affect their proper implementation and decides on the guidelines to be implemented.
  - → The Operations committee guides and manages the implementation of strategic projects involving the full range of operational and central services components.
- 9 thematic committees whose meetings are also attended by members of the Executive management team and whose missions are described below:

THEMATIC COMMITTEES (ATTENDED BY MEMBERS OF THE EXECUTIVE MANAGEMENT TEAM)

ESG

CSR committee

- Sets ambitions for priority issues and coordinates the central services and operational roadmaps.
- Monitors and develops environmental, societal and corporate responsibility initiatives.
- Develops and monitors the Group decarbonisation strategy.
- Reviews non-financial reporting systems and key results.
- Oversees implementation of the CSR policy.
- Ensures the control, management and monitoring of sustainability issues and follows up on major CSRD-related actions.

ESG

Responsible purchasing committee

- Provides the interface between suppliers, service providers and project owners by ensuring responsible purchasing.
- Reduces the environmental impact of supplies and services purchased.
- Addresses the social and societal aspects of purchasing.
- Ensures Group economic performance, at the same time as developing equitable partnerships with suppliers and service providers.
- Ensures the control and monitoring of metrics and IROs in relation to workers in the value chain and supplier relationships.

E

Environment committee

- Contributes to preparation of the environment plan and the setting of its ambitions.
- Ensures that the plan is rolled out across all entities.
- Ensures that environmental metrics and IROs are monitored.
- Shares environment-related feedback and incident reports.

G

Ethics committee

- Contributes to the definition the rules of ethical conduct.
- Guides implementation and assessment of the Group compliance programme (Sapin II, duty of care, GDPR, etc.).
- Ensures that whistleblower alerts are properly investigated.
- Reports to the Audit committee on the progress of the corruption risk prevention procedure.
- Ensures the control and monitoring of metrics and IROs in relation to privacy protection, whistleblowers and corporate culture.

G

Year-end financial statements committee

- Prepares the half-yearly and annual financial statements.
- Reviews accounting period end options.
- Prepares the annual budget.
- Prepares quarterly revised annual financial results forecasts.

S

Accident prevention committee

- Contributes to preparation of the Occupational Health & Safety Plan and the setting of its ambitions.
- Ensures that the plan is rolled out across all entities.
- Ensures that health and safety metrics and IROs are monitored.
- Shares health and safety feedback and incident reports.

G

New Business tendering committee

- Validates the terms and engagement criteria of the Group when tendering for contracts, based on the GO/NO-GO thresholds set by the Executive management team for the business sectors and countries concerned.
- Ensures risk reviews of new business opportunities targeted.

S

HR Development committee

- Sets the Group's human resources ambitions and priorities.
- Steers the management of human resources-related risks.
- Monitors the implementation of major projects.
- Ensures that social dialogue is balanced and fair in all Group entities.
- Works to harmonise HR processes and policies across the Group.
- Develops the policy guaranteeing respect for human rights and ensures that it is rolled out across all entities.
- Ensures the control and monitoring of metrics and IROs in relation to Group employees.

G

Information security committee

- Assesses cyber risks and GDPR.
- Monitors and determines the resources to be allocated to the cyber risk management plan.
- Monitors and reviews security incidents and compliance failures.

4. The corporate governance structure

The expertise and experience of the members of the Strategy board, Executive management team and Executive committee are listed in the table below:

SKILLS TABLE

	GOVERNANCE & STRATEGY	EXECUTIVE COMMITTEE LEADERSHIP	SOCIAL	FINANCE, AUDIT AND RISKS	ENVIRONMENT	INTERNATIONAL	DIGITAL
Luc Abraham	●	●					●
Jean Bernadet	●	●	●	●	●	●	
Eric Bismuth		●				●	●
Thierry Bodard	●	●	●	●	●	●	
Gautier Devignes	●				●		●
Geneviève Férone Creuzet	●	●			●	●	
Martin Fontaine	●	●	●	●	●	●	
Frédéric Bernadet	●	●	●	●	●	●	
Émeric Fossorier	●			●		●	
Thibault du Foussat	●	●					
Jean-Baptiste Gonnet	●	●	●		●		
Romuald Hugues	●	●	●	●	●	●	●
Michel Lavédrine	●	●					
Laurence Lelouvier	●	●	●		●	●	●
Jean-Sébastien Leoni	●	●		●	●		●
Antoine Metzger	●	●	●	●	●	●	●
Bruno Parent	●	●	●				
Michel Pavoine	●	●					
Stéphane Pérez	●	●	●	●	●	●	
Emmanuèle Perron	●	●				●	
Marc Petitjean	●	●					
Jacques Potdevin	●	●	●	●		●	
Thierry Robert	●	●			●	●	
Joël Rousseau	●	●	●	●			
Gilbert Roux	●	●	●	●			
Henri Topiol	●	●	●	●	●	●	
Orso Vesperini	●	●	●		●	●	●

GOVERNANCE & STRATEGY

Ability to define and steer the Group's strategy with a long-term perspective, ensuring consistency between economic, social and environmental objectives. A thorough understanding of governance principles and the ability to support organisational change and key strategic decisions.

EXECUTIVE COMMITTEE LEADERSHIP

Management experience as part of an Executive committee, involving strategic decision-making, performance management and leading multidisciplinary teams. Ability to mediate, maintain an overall view of the company and contribute to its transformation within a complex environment.

SOCIAL

An in-depth understanding of social issues, with the ability to incorporate human considerations into the company's strategy and decision-making. Taking into account the long-term impacts on employees (working conditions, diversity, inclusion, skills development) and, more broadly, on society.

FINANCE, AUDIT AND RISKS

Experience in financial reporting processes and corporate finance, as well as in finance-related sectors (banking, auditing, accountancy and financial markets). In-depth understanding of risk management, internal control and audit mechanisms, ensuring the reliability of information and effective management of financial issues.

ENVIRONMENT

A deep understanding of environmental issues and the ability to integrate them into the company's strategy and decision-making, taking into account long-term environmental impacts, as well as the associated risks and opportunities.

INTERNATIONAL

Experience and/or in-depth knowledge of international markets, including the specific economic, political and cultural characteristics of different markets. Ability to assess risks, identify opportunities for growth and manage operations in a globalised context.

DIGITAL

Experience of digital transformation and an understanding of technology-related issues (data, digital tools, innovation). An understanding of cybersecurity and data protection issues, and the ability to integrate these topics into strategy and operations.

4. The corporate governance structure

The following section introduces the individual members of the NGE Group Strategy board and Executive committee and the experience they contribute to NGE.
It should be noted that this information is supplemented by the governance table of sustainability issues presented in *Part 1 General disclosures, Section 5.1.3.1. Governance of sustainability issues in the management report.*



Luc ABRAHAM

Member of the Executive committee • Communication and public affairs director

France
Male
56 years old

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Central Services committee • Operations committee

CAREER TO DATE:

- Luc Abraham is a graduate of the Kedge Business School in Bordeaux, and has more than 30 years of experience in corporate communications with major companies, including Intermarché, CIC, Caisse d'Épargne, Métro Cash & Carry France and the STEF cold chain logistics and transport group, where he was the company's communications and marketing director for 16 years.
- Luc joined NGE as its communication and public affairs director in August 2018.
- He joined the NGE Executive committee in July 2023.



Frédéric BERNADET

Member of the Executive committee • Director of the Water Cycle division, Chief executive officer of Sade and in charge of international Multi-expertise companies

France
Male
57 years old

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Operations committee

CAREER TO DATE:

- Having graduated from the Ecole Centrale de Nantes, Frédéric Bernadet began his career in 1991 with Dumez on a range of water cycle infrastructure construction projects in South America.
- Returning to France in 2002, he joined Vinci Construction to head up marine and river contracting in France and export markets, before fulfilling the same role for civil and hydraulic engineering projects in the Ile-de-France region.
- In 2022, he was appointed CEO of Sogea-Satom with responsibility for some twenty African countries.
- He joined NGE in July 2024. In 2025, he was appointed Director of the Water Cycle Division, Chief executive officer of Sade and International director of international Multi-expertise companies at NGE.
- He joined the Executive committee in January 2025.

4. The corporate governance structure



Jean BERNADET

Strategy board member • Member of the Executive committee • Chairman

France
Male
54 years old

COMMITTEE MEMBERSHIPS:

Strategy board • Executive management team (Chairman) • Executive committee (Chairman) • Central Services committee (Chairman) • Operations committee (Chairman) • Remuneration committee • Ethics committee • Human Resources committee • Year-end financial statements committee • New Business tendering committee

CAREER TO DATE:

- A graduate of INSA Toulouse, Jean Bernadet joined NGE in 1996. After starting his career on major projects and managing an international subsidiary.
- In 2003, he was appointed CEO of a regional subsidiary, before taking over in 2014 as CEO of TSO, the Group's railways subsidiary, and of NGE Contracting – which brings together all of NGE's international business sectors – two years later.
- A member of the Executive committee since 2014, Jean Bernadet became Group chief executive officer in 2020 and joined the Strategy board in 2021.
- He was appointed chairman of the NGE Group in July 2024.



Eric BISMUTH

Strategy board member

France
Male
58 years old

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Chairman of Montefiore Investment

NGE COMMITTEE MEMBERSHIPS:

Strategic consultancy

CAREER TO DATE:

- After graduating from CentraleSupélec in 1989, Eric Bismuth began his career as an entrepreneur by founding a financial software company. He joined the Boston Consulting Group in 1990, and in 1997 became a partner and global director. He specialises in the Services and Consumer sectors, such as the Hotel and Leisure sectors, where he became global head.
- Eric Bismuth founded Montefiore Investment in 2005. As its chairman, he is responsible for the company's development (human resources, marketing and investor relations), chairs the Investment committee and is involved in certain new investments and their oversight.
- Montefiore Investment acquired a 28% equity stake in the NGE Group in 2021. Eric Bismuth joined the Strategy board of NGE in 2021.

4. The corporate governance structure



Thierry BODARD

Member of the Executive committee • Executive vice-president • Chairman of NGE Concessions and its subsidiaries

France
Male
65 years old

NGE COMMITTEE MEMBERSHIPS:

Executive management team • Executive committee • Central Services committee • Operations committee • Year-end financial statements committee • New Business tendering committee

CAREER TO DATE:

- A graduate of the École Polytechnique (X-80) and the Ponts et Chaussées, Thierry Bodard is an expert in infrastructure financing in France and internationally. He has worked for major motorway programmes and for the development of international subsidiaries for major construction companies.
- He joined NGE in 2013 to head up NGE Concessions, and was appointed as its chairman in 2020.
- Thierry Bodard joined the NGE Executive committee in 2020, and was appointed as a Group executive vice-president in 2024.



Gautier DEVIGNES

Member of the Strategy board • Member of the Audit committee

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Managing director at Montefiore Investment

France
Male
41 years old

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Audit and Risk committee

CAREER TO DATE:

- Having graduated from the EM Lyon Business School in 2010, Gautier Devignes began his career in mergers and acquisitions at Rothschild & Co in Paris before joining a Singapore-based biopharmaceuticals SME.
- In 2009, he joined the Private Debt team at AXA Private Equity in Paris.
- In 2010, he moved to the Industries & Business Services team of the Société Générale Mergers & Acquisitions department.
- He joined Montefiore Investment in 2011, and became a Strategy board and Audit committee member at NGE in 2021.

4. The corporate governance structure



Geneviève FÉRONE CREUZET

Independent strategy board member

France
Female
63 years old
Independent

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Member of the Board of directors and vice-chair of the Shift Project • Member of the Board of directors of the Community of Mission-Driven Companies • Co-founder of Prophil

NGE COMMITTEE MEMBERSHIPS:

Strategic consultancy

CAREER TO DATE:

- Geneviève Férone Creuzet holds a doctorate in law from the University of Paris 1 Panthéon Sorbonne, and has extensive expertise of sustainable finance.
- Founder and CEO of ARESE, France's first corporate and environmental ratings agency, she successively held the positions of director of Sustainable Development at the Eiffage and Veolia groups.
- Since 2013, she has been co-founder of Prophil, a strategy research and consulting company. She is also Vice-chair of the Shift Project on the energy transition and Chair of the Cemex Mission Committee. She teaches circular economy at CentraleSupelec and has authored several books ("2030 le crash écologique" Grasset 2008, "Bienvenue en transhumanie" Grasset 2011, and "Le crépuscule fossile" Stock, 2015).
- She joined the NGE Strategy board in 2019.



Martin FONTAINE

Member of the Executive committee • Director of French Multi-expertise Regions

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Operations committee

France
Male
58 years old

CAREER TO DATE:

- Martin Fontaine is a graduate of ESTP, and spent 18 years of his career with BOUYGUES TP in France and internationally.
- He joined NGE in 2009 within the Île-de-France Regional Division.
- In 2018, he was appointed operations director for the Île-de-France region, followed by the Hauts-de-France region.
- At the beginning of 2024, he took over as Head of French NGE Multi-expertise Regions, and joined the Executive committee in July.

4. The corporate governance structure



Émeric FOSSORIER

Member of the Strategy board • Member of the Audit committee

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Investment Director of Montefiore Investment

France
Male
36 years old

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Audit and Risk committee

CAREER TO DATE:

- A graduate of Polytechnique and HEC Paris in 2016, Émeric Fossorier began his career as a strategy consultant at Bain & Company in Paris. Prior to joining Montefiore Investment, he was an investor at KKR.
- He joined Montefiore Investment in 2020.
- He has been a member of the NGE Strategy board and Audit committee since 2021.



Thibault DU FOUSSAT

Member of the Executive committee • Commercial development director

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Manager and partner of GFA of the COURTEILLAC and BRUGNAC estates

France
Male
64 years old

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Operations committee

CAREER TO DATE:

- Having graduated from ESTP, Thibault du Foussat joined the Colas Group in 1985.
- In 2000, he made the move to Exedra to head up a subsidiary company.
- In 2010, he was appointed by NGE as its regional director for Aquitaine, followed by operations director for Nouvelle-Aquitaine in 2017, and most recently Group Commercial development director.
- He joined the NGE Executive committee in July 2024.

4. The corporate governance structure



Jean-Baptiste GONNET

Member of the Executive committee • Executive vice-president

France
Male
52 years old

NGE COMMITTEE MEMBERSHIPS:

Executive management team • Executive committee • Central Services committee • Operations committee • Year-end financial statements committee • Chair of CISSCT

CAREER TO DATE:

- Jean-Baptiste Gonnet is a graduate of the ESTP engineering school, and joined SACER in 1997, first as an engineer, and then as an area manager and branch manager.
- He joined NGE in 2010 as its Regional director for the Midi-Pyrénées, before his appointment as Ouest operations director in 2017.
- He became Chairman at NGE Connect in 2020, then CEO of NGE Energies Solutions and Chairman of NGE Bâtiment.
- He joined the Executive committee in January 2023.
- In July 2024, he was appointed Executive vice-president in charge of the Telecom Energy and the Building business sectors.
- He is Chairman of the subsidiaries NGE Energies Solutions and NGE Bâtiment.



Romuald HUGUES

Member of the Executive committee • TSO Chairman

France
Male
45 years

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Central Services committee • Operations committee

CAREER TO DATE:

- A graduate of École Centrale Paris and HEC, Romuald Hugues began his career at Valerian, a subsidiary of the Spie Batignolles group, where he worked for 17 years, successively holding positions in price studies, works management, site management, project management, profit centres and then Deputy chief operating officer.
- He joined the NGE Group in July 2020 as Vice-Chairman of TSO, NGE's subsidiary specialising in railway works, before becoming Chairman in 2024, overseeing all activities in France and internationally.
- He joined the Executive committee of NGE in 2024 and was appointed Innovation, Research and Digital Transformation Sponsor for the NGE Group.

4. The corporate governance structure



Michel LAVEDRINE

Member of the Strategy board • Member of the Audit committee

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Audit and Risk committee • Ethics committee

France
Male
66 years old

CAREER TO DATE:

- After a postgraduate degree in Geology and Petrography, Michel Lavedrine joined GUINTOLI in January 1991. He served as works director and regional director until December 2001.
- In January 2002, he joined NGE and was appointed Executive vice-president in January 2011, followed by deputy chief operating officer between 2015 to 2021, and chairman of Guintoli, EHTP, NGE GC and SIORAT from 2018 to 2022.
- Michel has been a member of the NGE Strategy board since 2008.



Laurence LELOUVIER

Member of the Executive committee • Human Resources director

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

A member of the Humaninnov leadership circle (voluntary post), chair of Espace Mapp (voluntary post) - a non-profit organisation of 14 HR directors from the largest companies in the PACA region of southern France - and Lecturer in HR innovation at Sciences Po Aix and the Aix-Marseille Graduate School of Management (IAE).

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Central Services committee • Operations committee • Human Resources committee

France
Female
52 years old

CAREER TO DATE:

- Laurence Lelouvier is a graduate in HR management and development (IGS) and in finance and business (ESCP) and was deputy CEO and member of the Management board of Armatis until 2019, where her responsibilities included operations and the HR department, communication and CSR.
- In January 2020, she joined the Onet Group as Director of Human Resources and CSR where she also managed the occupational safety, safety and health policies. A year later, she also took over the Group's Purchasing, General Resources and Real Estate Department.
- In April 2024, she joined the NGE Group as its HR director with a seat on the Executive committee.
- Since January 2025, she has also chaired the Group's Plate-Forme apprenticeship training centre (CFA) and the 'Dès Demain' temporary employment and work experience enterprise.

4. The corporate governance structure



Jean-Sébastien LEONI

Member of the Strategy board • Member of the Executive committee • Deputy chief operating officer

France
Male
55 years old

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Executive management team • Executive committee • Central Services committee • Operations committee • Audit and Risk committee • Ethics committee • Cybersecurity committee • Year-end financial statements committee • CSR committee • Responsible purchasing committee • Environment committee

CAREER TO DATE:

- Chartered accountant, statutory auditor and MBA graduate of Babson College (Boston, USA), Jean-Sébastien Leoni began his career at Arthur Andersen then joined Ernst & Young in 2002, becoming an audit partner in 2008.
- Jean-Sébastien Leoni joined NGE in 2009 as its Group chief financial officer.
- An Executive vice-president since 2011, he is now the NGE Executive committee member responsible for the Administration & finance, Legal & insurance, Information Systems and CSR departments.
- He joined the NGE Strategy board in 2021.
- In 2025, he was appointed Deputy chief operating officer of the Group.



Antoine METZGER

Member of the Strategy board • Chairman of NGE TRANSITIONS

France
Male
60 years old

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Ethics committee (chairman) • Cybersecurity committee • CSR committee

CAREER TO DATE:

- Having graduated from the Ecole Centrale Paris (class of 1988) and INSEAD (with an MBA in 1991), Antoine Metzger began his career with NGE in 1991 as a worksite engineer.
- He was appointed deputy chief operating officer in 2005, and subsequently became Chief executive officer of the NGE Group.
- Following the acquisition of TSO (railways works), he was appointed as its Chairman in 2011.
- He joined the NGE Strategy board in 2011.
- Antoine Metzger was subsequently Chairman of NGE from 2014 to July 2024.

4. The corporate governance structure



Bruno PARENT

Member of the Executive committee • Executive vice-president

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Chairman of Sinopé

France

Male

46 years old

NGE COMMITTEE MEMBERSHIPS:

Executive management team • Executive committee • Central Services committee • Operations committee • Year-end financial statements committee • New Business tendering committee

CAREER TO DATE:

- Having graduated from the Ecole Centrale Paris and Université de Paris Dauphine, Bruno Parent began his NGE Group career with GUINTOLI in 2003.
- He then held a number of positions, including contracts manager, deputy regional director and regional director for Normandy.
- In January 2020, he was appointed Chief executive officer of AGILIS, taking over as its Chairman in September 2022.
- He joined the Executive committee in January 2023.
- In January 2024, he took on the role of director of Major Projects France at NGE, and has been an executive vice-president of NGE since July 2024.



Michel PAVOINE

Member of the Strategy board • Member of the Audit committee

NGE COMMITTEE MEMBERSHIPS:

Strategic consultancy

France

Male

68 years old

CAREER TO DATE:

- A graduate of Centrale in Nantes in 1982, Michel Pavoine began his career as a works engineer at Colas.
- He held various positions, including that of Regional Director until 1994. That same year, he joined the Redland Route company as director of major works and Chairman of Redland Concassage. He took over the management of Beugnet's major works when it was bought by Eiffage.
- In 1999, he headed up BCCDL, followed by LSO and ultimately Siorat as its CEO and subsequently its chairman. Siorat was integrated into the NGE Group in 2010 and became NGE ROUTES in 2023.
- When KLP Industries sold Siorat and LSO to NGE in 2009, he joined the Group and was an Executive committee member between 2009 and 2019.
- In addition to his professional roles in the Group, he was appointed as a member of the Strategy board and Audit committee in 2011.

4. The corporate governance structure



Stéphane PÉREZ

Member of the Strategy board • Member of the Executive committee • Chief executive officer

France
Male
57 years old

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Executive management team • Executive committee • Central Services committee • Operations committee • Year-end financial statements committee • Business tendering committee • Accident prevention committee • Development committee • Operational excellence committee

CAREER TO DATE:

- Stéphane Pérez joined the Group in 1987, and held a series of positions in the French Multi-expertise Regions division.
- In 2000, he took over as head of the Massif Central regional branch in Clermont-Ferrand, followed by the newly-created Aquitaine regional department.
- In 2010, after the specialist water cycle subsidiaries (SOC and REHACANA), he also took over the management of the Midi-Pyrénées region; in 2012, the West Atlantic, Centre West and Normandy regions were added as well as the newly created Lacis electricity company. Operational Director of this operational scope, he became a member of the Executive committee in 2012.
- In 2014, he completed the diploma of professional engineer of France. At the same time, he created and rolled out NGE's Scientific and Technical department and headed the Group's Prevention department. He then became the Director of the NGE Group's French Multi-expertise Regions division.
- In 2021, he created NGE's landscape subsidiary, and joined the Strategy board the same year.
- In March 2024, he was appointed chairman of the board of Sade following its acquisition by NGE.
- In July 2024, he became Group Chief executive officer. He is in charge of the Group's commercial/development division, central services departments and cross-functional services.



Emmanuèle PERRON

Vice-Chair of the Strategy board

France
Female
60 years old

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Vice-Chair of Fédération Nationale des Travaux Publics (FNTP) and Caisse Nationale des Entrepreneurs de Travaux Publics de France (CNETP) • Director of ESTP • Vice-Chair of Grand Port Fluvio-Maritime de l'Axe Seine – HAROPA • Chair of the Rights and Markets Committee of MEDEF • Vice-Chair of the French Equestrian Federation (FFE) • Manager of Haras des Coudrettes (HDC).

NGE COMMITTEE MEMBERSHIPS:

Strategy board (Vice-Chair)

CAREER TO DATE:

- Having graduated from the University of Paris IX (Dauphine) and Northeastern University (Boston, USA), Emmanuèle Perron joined the family-owned company TSO in 1988, becoming its Executive vice-president in 1990.
- In 1996, she was appointed Chair of the Management Board of TSO and thus took over the management of the Company. She successfully grew the business to become an international and multidisciplinary force in the rail engineering industry.
- When TSO joined the NGE Public Sector Contracting Group in 2011, she was appointed first to the NGE Strategy board, and then as vice-chair and chair of the TSO Supervisory board.

4. The corporate governance structure



Marc PETITJEAN

Member of the Executive committee • Legal and insurance director

France
Male
62 years old

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Chairman of the French National Federation of Public Works Contractors (FNTP) legal group

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Central Services committee • Operations committee • Ethics committee

CAREER TO DATE:

- Having completed his business law studies in Lyon, Marc Petitjean has built his entire career in the construction industry, first with Vinci and subsequently with Bec Frères.
- He joined NGE in 2014 to put his legal expertise to work in building its Legal and Insurance department and contributing to the growth of the Group.
- He has been a member of the NGE Executive committee since 2024.



Jacques POTDEVIN

Independent member of the Strategy board • Chairman of the Audit committee

France
Male
76 years old
Independent

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Chairman of JPA International, board member of Trustees in International Valuation Standard Council, member of the board and treasurer of the Association de Groupement Educatif.

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Audit and Risk committee (Chairman)

CAREER TO DATE:

- A chartered accountant and Statutory Auditor, Jacques Potdevin has been a private practitioner since 1975. He has chaired JPA since 1975. The firm is a member of APEi, a professional association recognised by the French Financial Markets Authority (AMF). He was a lecturer at HEC-entrepreneurs.
- In 1987, Jacques Potdevin founded JPA International, a network of accounting and statutory audit firms present in 87 countries. JPA International is ranked among the top 29 global auditing and accounting networks.
- Between 1985 and 1987, he chaired the Regional Company of Paris Auditors.
- From 1989 to 1991, Jacques Potdevin was chairman of the Compagnie Nationale des Commissaires aux Comptes (CNCC). At the same time, Jacques Potdevin made a long-term commitment to the Superior Council of the Order of Chartered Accountants (CSOEC). From 1997 to 2001, he chaired the Compagnie des Conseils et Experts Financiers, focusing its work on business valuation and multi-professional assignments.
- At the European level, Jacques Potdevin, after various positions within the Institution, became its Chairman from 2006 to 2008.
- Jacques Potdevin also sits on various international organizations such as IFAC. He has also been a member of the Bureau of the International Valuation Standards Council since 2021 and a member of the Audit committee and the Remuneration committee.
- He was also a director and Chairman of the Audit committee of the Prévoir Group from 2007 to 2025.
- He joined the NGE Strategy board and Audit committee in 2020.
- He became a director and treasurer of the Association de Groupement Educatif in December 2025.

4. The corporate governance structure



Thierry ROBERT

Member of the Executive committee • Equipment director

France
Male
51 years old

NGE COMMITTEE MEMBERSHIPS:

Executive committee • Central Services committee • Operations committee

CAREER TO DATE:

- Thierry Robert graduated from ECAM Lyon in 1997, and began his career with Jean-Lefebvre in Gabon, before moving to the Paris region as a plant and equipment engineer.
- In 2000, he joined Bergerat Monnoyeur. He became customer manager for "national earthworks" in 2004. In 2007, he was promoted to Earthworks Market Manager, then Head of After-Sales Service for the PACA region in 2009.
- In 2010, he took up the opportunity to relocate to Noumea as Technical director of Caltrac, the CATERPILLAR® distributor for New Caledonia and subsidiary of the Australian Hastings Deering group.
- In 2018, he took over as CEO of Caltrac, and in February 2024 joined the NGE Group as its Plant & Equipment director.
- He joined the Executive committee in July 2024.



Joël ROUSSEAU

Chairman of the Strategy board

France
Male
73 years old

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Chairman of Prométhée Group • Member of the Ecole CentraleSupélec Foundation and board director of the Ecole CentraleSupélec Casablanca • Holder of the prestigious order of Chevalier de la Légion d'honneur

NGE COMMITTEE MEMBERSHIPS:

Chairman of the Strategy board • Chairman of the Audit committee

CAREER TO DATE:

- Joël Rousseau is a graduate of the Ecole Centrale de Paris (class of 1975), and has spent his entire career in public-sector contracting.
- He joined GUINTOLI in 1986 as Executive vice-president after 10 years at GTMBTP. He organised the partial takeover of the company in 1994, then total in 2002. Executive Chairman of the NGE Group from 2002 to 2014, he has been Chairman of the Strategy board since 2011.

4. The corporate governance structure



Gilbert ROUX

Member of the Strategy board • Member of the Audit committee

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Chairman of SYGIL • Chairman of GAÏA

France

Male

70 years

NGE COMMITTEE MEMBERSHIPS:

Strategy board (Vice-Chairman) • Remuneration committee (Chairman)

CAREER TO DATE:

- A graduate of ESTP, Gilbert Roux joined GUINTOLI in 1987 as Works Manager. He then held various positions: Head of price studies and major projects director. In 1998, he became Executive vice-president of GUINTOLI and then, in 2002, Deputy chief operating officer of NGE.
- Gilbert Roux was CEO of NGE from 2006 to December 2021.
- He is currently vice-chairman of the NGE Strategy board, and has been a member of its Audit committee since 2021.



Henri TOPIOL

Member of the Strategy board • Member of the Audit committee

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Partner and Co-Head Italy at Montefiore Investment

France

Male

48 years old

NGE COMMITTEE MEMBERSHIPS:

Strategy board • Remuneration committee • Audit and Risk committee

CAREER TO DATE:

- Henri Topiol is a graduate of HEC Paris and Sciences Po, and began his career in 2001 as a consultant at McKinsey, where he worked on a number of strategy and operational improvement projects for clients in the service industries and retail sector.
- In 2004, he joined the Finance department at LVMH Group, working in a variety of roles in both Paris and Hong Kong.
- Between 2008 and 2012, he was Investment Manager at L Capital, where he invested in consumer goods and selective distribution, and monitored the companies in its portfolio.
- Henri Topiol joined Montefiore Investment in 2012.
- He has been a member of the NGE Strategy board and Audit committee since 2021.

4. The corporate governance structure



Orso VESPERINI

Strategy board member

France

Male

57 years old

PRINCIPAL OFFICES AND POSITIONS HELD IN ORGANISATIONS OTHER THAN THE NGE GROUP:

Non-executive chairman of the international screenwriting company RAPSODIES

NGE COMMITTEE MEMBERSHIPS:

Strategic consultancy

CAREER TO DATE:

- Engineer graduated from ESTP and holds an Executive MBA from HEC.
- Orso Vesperini has spent his entire career at NGE.
- In 1991, he began as a worksite engineer in major projects, before becoming a contracts manager for a number of large-scale motorway projects.
- In 2001, he was appointed operations director for the Île-de-France Region.
- In 2003, he developed the Est region, became CEO of Muller TP subsidiary, followed by his appointment as Group operations director for the Nord and Est regions.
- In 2013, he joined the Executive committee as national major projects director, and was promoted to Executive vice-president in 2018.
- In 2019, he took over as head of major projects in France and internationally, as well as permanent locations abroad.
- He served as Deputy chief operating officer from 2019 to 2025 and was a member of the Executive committee from 2013 to 2025.
- He has been a member of the NGE Strategy board since 2021.

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PART 1

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5.1.1. Preparation of the Sustainability Report BP-1

The Sustainability Report has been prepared in a consolidated format.

5.1.1.1. Principles [DP 5a]

The NGE Group has prepared its Sustainability Report in accordance with Council Directive (EU) 2022/2523 of 14 December 2022 amending Regulation no. 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU on corporate Sustainability Reporting (CSRD), French transposition order no. 2023-1142 of 6 December 2023 and delegated regulation 2023/2772 of 31 July 2023, which introduces the European Sustainability Reporting Standards (ESRS) as well as Delegated Regulation 2025/1416 of 11 July 2025. This Sustainability Report has also been prepared in accordance with the European taxonomy, as set out in Article 8 of Regulation 2020/852 and Delegated Regulation 2026/73 of 8 January 2026.

This Sustainability Report is based on a Double Materiality Assessment (DMA) conducted in accordance with the standards referred to above and described in Section 5.1.5 *Impact, risk and opportunity management*, which identified the Environmental, Social and Governance (ESG) issues on which the NGE Group has a material impact (whether positive or negative) and those with the potential to influence the financial performance of the Group (whether risks or opportunities).
The disclosures for publication are based on:

- the scope of consolidation defined by the Finance Department;
- definitions and time horizons contained in the ESRS standards;
- the rules referred to above regarding changes in the scope of consolidation;
- the relevance in terms of environmental, social and governance impact of the subsidiaries' activities. Data for certain subsidiaries included in the financial scope may not be included in the reporting concerned, in particular the reporting of social data due to their size (less than 50 Full-Time Equivalents and representing less than 10% of the Group's workforce).

This is the Group's second Sustainability Report on its subject. It is part of a process of continuous improvement, based on the gradual integration of the observations made and best practices identified. As such, some of the information presented may be based on estimates or may involve a degree of uncertainty. Nevertheless, the NGE Group has endeavoured to ensure that the information is transparent and as accurate as possible.
As presented, the sustainability report has been audited to a limited level of assurance by a sustainability auditor, as required by the regulation.

5.1.1.2 Scope [DP 5b]

Environmental, social and governance metrics are presented across the entire scope covered by non-financial reporting, *i.e.* on the basis of the NGE Group's scope of financial consolidation. The list of companies included in the scope of consolidation is presented in the consolidated financial statements report and available on its website. Investments in associates and joint ventures are excluded from the Sustainability Report since they are not part of the scope of consolidation.

Companies acquired during the financial year are included in the scope of consolidation during the year for certain environmental, social, societal and governance data whenever the information is available. As regards Saceem, the late acquisition in December 2025 does not allow their inclusion in this report. Only the revenue and total workforce metrics include Saceem. The treatment of changes in scope is specified, where appropriate, in the paragraphs concerning the data in question and in Section *5.1.2.3. Sources of uncertainty regarding the estimates and results of Part 1. General disclosures – ESRS 2.*

The Statement covers all the activities of the Group and its subsidiaries in all its geographical locations, as presented in the report to the consolidated financial statements. It includes information concerning the upstream and downstream value chain that was identified as material during the analysis of impacts, risks and opportunities (see *5.1.4.1.2. Material impacts, risks and opportunities and link to strategy and business model*).

As regards the metrics, some of them are not consolidated across the Group's entire scope of activities, mainly due to heterogeneous tools. In all cases, the scopes are systematically specified when the metrics are disclosed.

No information specific to Group intellectual property, expertise or innovation outcomes has been omitted from this report.

5.1.1.3. Value chain and Sustainability Report [DP 5c]

This Sustainability Report covers the entire value chain, from upstream to downstream. The upstream stages make up the supply chain, and NGE's operations cover the development, design and construction of structures. The downstream stages cover use/exploitation and the end of life. It should be noted that Group companies may also be involved in the upstream stages of supplying materials (quarries), as well as downstream during demolition, decontamination or waste management. The development and design stages may be carried out by Group entities or external partners.
For the *value chain diagram, see* Section *5.1.4.1 Strategy, business model and value chain in Part 1. General disclosures - ESRS 2.*

5.1.2 Specific circumstances BP-2

5.1.2.1. Time horizons

In accordance with the recommendations of the ESRS 1 standard, time horizons considered throughout the Sustainability Report are defined as follows:

- short term (ST): 1 year ('same reporting period as the financial statements');
- medium term (MT): 1 to 5 years;
- long term (LT): more than 5 years.

5.1.2.2. Value chain estimates [DP 10]

The preparation of this report is based in particular on the material impacts, risks and opportunities (IROs) that have been analysed across the Group's entire value chain. For each hardware IRO, the step or steps of the value chain concerned are specified. With regard to the numerical metrics, some data could be estimated from indirect sources (in particular supplier, manufacturer or sector data). These estimates are listed in the table below: Section *5.1.2.3. Sources of uncertainty in terms of estimates and results*. More detailed details of any value chain estimates are discussed in each of the relevant sections of the ESRS standards.

5.1.2.3. Sources of uncertainty regarding estimates and results [DP 11 and 12]

The sustainability metrics and information disclosed may be subject to uncertainty, in particular due to the state of scientific or economic knowledge or the quality of the internal and external data used. This disclosure endeavours to respond as transparently, completely and fairly as possible. The Group is part of a continuous improvement process and is working to resolve these uncertainties in the coming years.

In accordance with the transitional provisions of ESRS 1 relating to the value chain, and extended by the Quick Fix delegated act, the NGE Group has limited its information sources to those held internally and those accessible to the public.
Some information, such as prospective data and unavailable data (quantification of Scope 3 GHG emissions, for example), is estimated on the basis of our expertise, sustainability experience, the best information available at the time and a number of other factors. These estimates may also depend on methodological choices or assumptions used to prepare them. They are presented in each relevant section of this report.

METRICS / MONETARY AMOUNTS	REMARKS REGARDING SOURCES OF UNCERTAINTY AND/OR ESTIMATES USED	SECTION OF THE SUSTAINABILITY REPORT
CONSUMPTION OF SELF-GENERATED NON COMBUSTIBLE RENEWABLE ENERGY	The amounts of energy considered in this metric come from our meters associated with our photovoltaic installations.	Chapter 5.2.1. Climate change; Section 5.2.1.5. Energy consumption and energy mix
SCOPE 2 GHG EMISSIONS	Scope 2 emissions include purchased electricity consumption, known to the NGE Group from energy bills. For international contracts, consumption data are taken from a QSE reporting table, which in turn is derived from administrative and financial monitoring by country. The electricity consumption of the non-covered areas is then extrapolated from financial data from the ERP. The market-based calculation of emissions takes into account the origin of the electricity purchased, with an emission factor associated with renewable production for electricity consumption covered by guarantees of origin. The contractual instruments used for the calculation are contracts and invoices and represent 67% of consumption; the rest has been extrapolated or estimated.	Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions
SCOPE 3 GHG EMISSIONS	The methodologies for calculating the emissions for the various Scope 3 items are based on the availability of data from the ERP. Emissions from areas not covered by the ERP were assessed using physical reporting data or monetary ratios. Details are presented for each category of Scope 3 emissions in Section *5.1.2.6. Gross Scopes 1, 2, 3 GHG emissions and total GHG emissions paragraph Clarification of metrics.*	Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

5. Sustainability Report

METRICS / MONETARY AMOUNTS	REMARKS REGARDING SOURCES OF UNCERTAINTY AND/OR ESTIMATES USED	SECTION OF THE SUSTAINABILITY REPORT
WASTE STREAMS GENERATED BY NGE GROUP ACTIVITIES	For certain waste streams, and particularly those of non-hazardous waste not covered by declarations via Trackdéchets (the digital public hazardous waste traceability service) or RNDTS (Registre National des Déchets, Terres Excavées et Sédiments - National Register of Waste, Excavated Soil and Sediments), estimates have been produced based on data sourced from our waste take-back contractors and their capacity to recover or recycle the waste concerned.	Chapter 5.2.4 Resource use and circular economy; Section 5.2.4.5. Metrics for the use of resource inflows and outflows; Sub-section 5.2.4.5.2. Resource outflows
SOCIAL DATA FOR THE NGE GROUP WORKFORCE	Data for the international scope (all regions combined) of the Group workforce are estimated due to the existence of joint ventures.	Chapter 5.3.1 NGE Group workforce; Section 5.3.1.4: Employee characteristics

The NGE Group is constantly striving to improve the quality of the data used for the calculation and publication of the indicators. In all cases, it shall be transparent about the use of indirect sources of information or estimates and their limitations. Paragraphs detailing the metrics are included in the Chapters of the relevant ESRS.

5.1.2.4. Change in the preparation and presentation of results [DP 13]

In 2025, the calculation of GHG emissions incorporates the emission factors from the ADEME V23.9 Empreinte® database, made available on 16 June 2025. Sade has harmonised the carbon reporting methodology with the Group's practices.

Concerning the calculation of men and women in senior management, a change in methodology was made in 2025. The metric includes grades 5.2 and above of the GEPP and excludes the grades corresponding to the management positions of the Executive committee, the Operations committee, the Central Services committee and the Management committee. Therefore, the 2024 calculation has been used in order to have a comparative basis with the current reporting year. The scope of this metric currently excludes Sade.

Regarding total water consumption, the data is subject to a continuous improvement process. It is currently considered unreliable. Thus, the NGE Group has chosen not to publish it for the time being. Data for 2024 was also removed from the reporting for the same reasons. The Group is currently deploying structuring internal tools that will strengthen the reliability and quality of this data and enable it to be published in future editions.

5.1.2.5. About the 2024 Sustainability Report [DP 14]

In the event that error corrections have involved restated disclosures from the previous year, the nature of the adjustments made and their impact on the modified disclosures are specified with regard to the metrics concerned in the various sections of this Sustainability Report.

It should be noted that in the previous 2024 report, it was mentioned that the Strategy board had 2 independent members when in fact it was 3.

On page 77, it is stated "The CAPEX amount of environmentally sustainable activities aligned with the taxonomy is €68.1 million, of which 13.7% is inherent to climate change mitigation, *i.e.* €9.32 million" instead of "The CAPEX amount of environmentally sustainable activities aligned with the taxonomy is €68.1 million (14.2% of total CAPEX) of which €65.7 million is inherent to climate change mitigation (13.7% of total CAPEX)."

On page 82, the percentage of Scope 1 GHG emissions resulting from regulated emissions trading schemes is 1.19% in 2024 and not <1%.

An error crept into the table on page 106 of the 2024 management report, where it stated 20 REVAMA® centres instead of 22.

On page 141, in the section dealing with targets, in terms of personnel, in 2024, 90% of employment integration contracts were transformed into fixed-term, permanent or permanent contracts, and not 11.85%.

Concerning the table of the average number of hours of training per employee on page 144, an error should be noted on the calculation formula. The metric was calculated in relation to the number of employees trained during the year instead of taking into account the total headcount. The 2025 figures are calculated using the correct calculation formula.

5.1.2.6. Incorporation by reference [DP 16]

The table opposite lists the information relating to ESRS that has been incorporated by reference and mentioned outside the Sustainability Report in other sections of the this management report, in the annual report or in the financial statements.

ESRS – DISCLOSURE REQUIREMENT - DATA POINT	Related reference document	Section of the related reference document
ESRS 2 - GOV-1 - [DP 21; DP 22; DP 23]	Management Report	Chapter 4: Corporate governance structure
ESRS 2 – BP-1 – [DP5B] - LIST OF COMPANIES INCLUDED IN THE SCOPE OF CONSOLIDATION	Report on the consolidated financial statements	Notes to the consolidated financial statements
ESRS G1 – GOV-1 - [DP 5B]	Management Report	Chapter 4: Corporate governance structure
ESRS S1 – S1-10 – ADEQUATE WAGES - S1-16 - REMUNERATION	Management Report	ESRS S1 - Part 3 - NGE Group workforce - 5.3.1.7. Remuneration

5.1.3. Governance

5.1.3.1 Governance of sustainability issues GOV-2 [DP 26]

Information on the composition and roles of the administrative and management bodies is presented in Chapter 4 of the management report. The governance of sustainability issues is described below.

Oversight of IROs is delegated by the Strategy board to the Executive management team and CSR committee, which reports directly to the Chairman of NGE Group and the Audit and risks committee.
The CSR committee is responsible for overseeing sustainability issues presenting material IROs resulting from the double materiality study. It is composed of the CSR director, the Deputy chief operating officer, a member of the Strategy board, the Ethics and Compliance director, the Head of Non-Financial Data and the CSR project manager. This Committee meets 3 times a year in advance of the Audit Committees and monitors the overall process of updating the double materiality analysis and also the progress on the definition and implementation of policies, actions, targets and metrics related to the issues assigned to the entral services departments listed below.

The Audit committee oversees the process of preparing sustainability disclosures, makes recommendations and ensures the effectiveness of internal control and risk management systems.

This information is supplemented by the table of skills and experience of the members of the Strategy board, Executive management team and Executive committee presented in *Chapter 4 of the management report.*

5. Sustainability Report

GOVERNANCE OF SUSTAINABILITY ISSUES

	ESRS	MATERIAL SUSTAINABILITY ISSUES	COMMITTEE RESPONSIBLE FOR THE MATERIAL ISSUE	SPONSORING MEMBERS OF THE EXECUTIVE COMMITTEE AND ASSISTING EXPERTS
1	E1	Energy	ENVIRONMENT COMMITTEE	Jean-Sébastien Leoni With the assistance of external experts
2	E1	Climate change: mitigation and adaptation		
3	E3	Water: consumption, withdrawals and discharges		
4	E4	Climate change and biodiversity loss & Impacts on soil type and biodiversity		
5	E5	Natural resources and raw materials		
6	E5	Management of resource outflows and waste		
7	S1	Health and safety of the company workforce	ACCIDENT PREVENTION COMMITTEE	Stéphane Pérez With the assistance of external experts
8	S1	Social dialogue and collective bargaining with the company workforce	HR DEVELOPMENT COMMITTEE	Jean Bernadet Laurence Lelouvier With the assistance of internal experts
9	S1	Working conditions and skills development for the company workforce		
10	S1	Equal treatment and opportunities for the company workforce		
11	S2	Health and safety of workers in the value chain	RESPONSIBLE PURCHASING COMMITTEE	Frédéric Bernadet With the assistance of external experts
12	S2	Working conditions and skills development for workers in the value chain		
13	S2	Human rights issues in the value chain		
14	S3	Community rights	ACCIDENT PREVENTION COMMITTEE	Stéphane Pérez With the assistance of internal and external experts
15	S4	Health, safety and security of end-users		
16	G1	Corporate culture	ETHICS COMMITTEE	Jean-Sébastien Leoni With the assistance of internal and external experts
17	G1	Corruption prevention		
18	G1	Supplier relations	RESPONSIBLE PURCHASING COMMITTEE	Frédéric Bernadet Jean-Sébastien Leoni

1 E1 Energy
2 E1 Climate change: mitigation and adaptation
3 E3 Water: consumption, withdrawals and discharges
4 E4 Climate change and biodiversity loss & Impacts on soil type and biodiversity
5 E5 Natural resources and raw materials
6 E5 Management of resource outflows and waste
7 S1 Health and safety of the company workforce
8 S1 Social dialogue and collective bargaining with the company workforce
9 S1 Working conditions and skills development for the company workforce
10 S1 Equal treatment and opportunities for the company workforce
11 S2 Health and safety of workers in the value chain
12 S2 Working conditions and skills development for workers in the value chain
13 S2 Human rights issues in the value chain
14 S3 Community rights
15 S4 Health, safety and security of end-users
16 G1 Corporate culture
17 G1 Corruption prevention
18 G1 Supplier relations

5. Sustainability Report

Given the results of the double materiality analysis (for more information, see Sub-section *5.1.4.1.2. Material impacts, risks and opportunities and links with strategy and business model* and in Section *5.1.5.1. Process for assessing the double materiality of Part 1. General disclosures – ESRS 2*), the Executive management team and the CSR committee validated that the skills and expertise available internally and with the support of experts were adequate to manage and supervise material sustainability issues. Skills and expertise will be reviewed annually in order to be able to identify and solicit any other internal or external expertise or to plan training.

The central service departments integrate sustainability issues into their risk and opportunity analyses and establish annual roadmaps integrating the management of IROs (policies, action plans, targets and metrics). These are presented to the Executive management team during the annual budgets. These roadmaps are reviewed by the CSR committee, which ensures their consistency with the issues and targets set.

During the 2025 financial year, the CSR committee met twice to monitor the action plans resulting from the double materiality analysis and the trajectory for achieving ESG objectives. In December 2025, it provided a progress report to the Executive management team in order to adjust the approach and resources to the ambitions set.

During the last quarter of 2025, the CSR Committee set up a project group dedicated to managing the update of the double materiality study.

The sustainability (ESG) risk management system forms an integral part of the wider framework for managing the Group's major sustainability issues (see the Management *Report and paragraph 5.1.3.4 Risk management and internal controls over Sustainability Report disclosures in Part 1. General disclosures - ESRS 2*).

5.1.3.2. Integration of sustainability-related performance in incentive schemes GOV-3 [DP 29]

The NGE Group has not introduced any incentive schemes or remuneration policies specifically related to its sustainability issues (including climate-related considerations) for members of its governance structure.

5.1.3.3. Declaration of due diligence GOV-4 [DP 30 and 32]

The due diligence plan is inserted in Part 6 of the management report and references are made to it where appropriate. The following correspondence table indicates the relationship between the information provided in this Sustainability Report and the due diligence process.

ELEMENTS OF THE DUE DILIGENCE PROCESS	SECTION OF THIS SUSTAINABILITY REPORT
A) INTEGRATE DUE DILIGENCE INTO GOVERNANCE, STRATEGY AND THE BUSINESS MODEL	5.1.3.1. Governance of sustainability issues 5.1.3.2 Integration of sustainability-related performance in incentive schemes 5.1.4.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model
B) DIALOGUE WITH AFFECTED STAKEHOLDERS	5.1.3.1. Governance of sustainability issues 5.1.5.1. Double materiality assessment process 5.1.4.1.1. Interests and views of stakeholders 5.3.1.1.2. Processes for engaging with the workforce and workers' representatives about impacts 5.3.2.3. Processes for engaging with workers in the value chain about impacts 5.3.3.3. Processes for engaging with affected communities and their representatives about impacts 5.3.4.3. Processes for engaging with consumers and end-users about impacts
C) IDENTIFY AND ASSESS THE NEGATIVE IMPACTS ON COMMUNITIES AND THE ENVIRONMENT	5.1.5.1. Double materiality assessment process 5.1.4.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model

5. Sustainability Report

ELEMENTS OF THE DUE DILIGENCE PROCESS	SECTION OF THIS SUSTAINABILITY REPORT
D) IMPLEMENT ACTIONS TO REMEDY NEGATIVE IMPACTS ON COMMUNITIES AND THE ENVIRONMENT	5.2.1.3. Actions related to climate change mitigation and adaptation 5.2.2.3. Actions related to water and marine resources 5.2.3.3. Actions and resources related to biodiversity and ecosystems 5.2.4.3. Actions and resources related to resource use and circular economy 5.3.1.2. Actions related to the workforce 5.3.2.2.2. Actions and targets for workers in the value chain 5.3.3.5. Actions and approaches for managing material risks to affected communities 5.3.4.5. Taking action on material impacts on users, and approaches to managing the material risks and opportunities related to them 5.3.1.1.3. Processes and channels for resolving concerns raised (workforce) 5.3.2.4. Processes for remediating negative impacts and associated channels of communication (workers in the value chain) 5.3.3.4. Processes and channels for resolving concerns raised (affected communities) 5.3.4.4. Processes for remedying negative impacts and channels for resolving concerns raised (consumers and end-users) 5.4.4. Prevention and detection of corruption and bribery 5.4.5. Management of relationships with suppliers
E) MONITOR THE EFFECTIVENESS OF THESE EFFORTS	5.2.1.4. Actions related to climate change mitigation and adaptation 5.2.1.5. Energy consumption and mix 5.2.1.6. Gross Scopes 1, 2, 3 GHG emissions and total GHG emissions 5.2.2.4. Water resource targets and metrics 5.2.3.4. Biodiversity and ecosystem targets and metrics 5.2.4.4. Resource use and circular economy targets 5.2.4.5. Metrics for the use of resource inflows and outflows 5.3.1.3. Workforce-related targets 5.3.1.4. to 5.3.1.12. Sections of workforce metrics 5.3.3.6. Targets related to risk management involving affected communities 5.3.4.6. Targets related to the management of material IROs (consumers and final users)

5.1.3.4. Risk management and internal controls over Sustainability Report disclosures GOV-5 [DP 36]

The Group's overall risk management system is presented in Section *3.1 of Chapter 3 of the management report "Organisation of the risk management system"*. This system has been deployed and supplemented in terms of sustainability in order to meet the issues identified as material in the double materiality analysis and guarantee transparency, reliability and accuracy of the disclosures.

Sustainability risk management

The NGE Group has delegated the control, management and oversight of IROs resulting from the double materiality analysis to the CSR committee. The Committee is composed of permanent members of the CSR department, its sponsor in the Executive management team, a member of the Strategy board, the Ethics and Compliance director as well as ad hoc members as contributors to the management of the IROs. It meets three times a year to monitor the IROs and deploys the process of updating the double materiality analysis annually. The methodology for assessing and ranking IROs is presented in section *5.1.5.1. Process for assessing double materiality*. It is carried out in line with the global risk mapping. The operating and organisational plan of the CSR committee is included in the Performance Improvement Plan and is part of the Group's governance calendar.

Collection of sustainability information and data

The CSR department has established a protocol for collecting information and reporting performance indicators and deploying it to all central services and operating departments. This protocol ensures methodological consistency for the production of ESG information and indicators across the entire scope. It involves a network of contributors and the central services and operational directors to check the consistency and validate the information produced.

Internal controls for sustainability

In order to ensure a level of sustainability requirement compatible with an audit engagement accompanied by limited assurance, in accordance with the guidelines published in 2024 by the French National Authority for Audit (H2A), the Performance, CSR, Internal Audit and Risk departments have formalised, since December 2024, a level 1 and 2 control framework applicable to functional processes. This framework

explicitly includes sustainability risks when they were not already taken into account.

In this context, the central services departments concerned now integrate, during their process reviews, the measures for preventing and mitigating identified sustainability risks. For the Sustainability Report for the 2025 financial year, level 1 controls are mainly based on consistency checks, annual discrepancy analyses and reconciliation work, carried out by the contributing central services departments.

The CSR committee met in April 2025, according to a "two-look" principle, with a view to increasing the reliability of information and continuously improving the control system. Any discrepancies identified at the end of the consistency checks were the subject of requests for clarification from the central services departments concerned. When adjustments were necessary, corrective actions were implemented either at the level of the central services department concerned or at Group level.
This consistency control system, which is not yet part of a fully mature internal control framework, is expected to be gradually supplemented and strengthened in terms of its formalisation. The terms, timetable and scope of these changes will be assessed jointly by the CSR committee and the Performance department, with regard to the level of maturity achieved and the progress made in the deployment of the system.

Integration of risk assessment and internal control results into the sustainability disclosure procedures; periodic monitoring reports submitted to the Audit committee

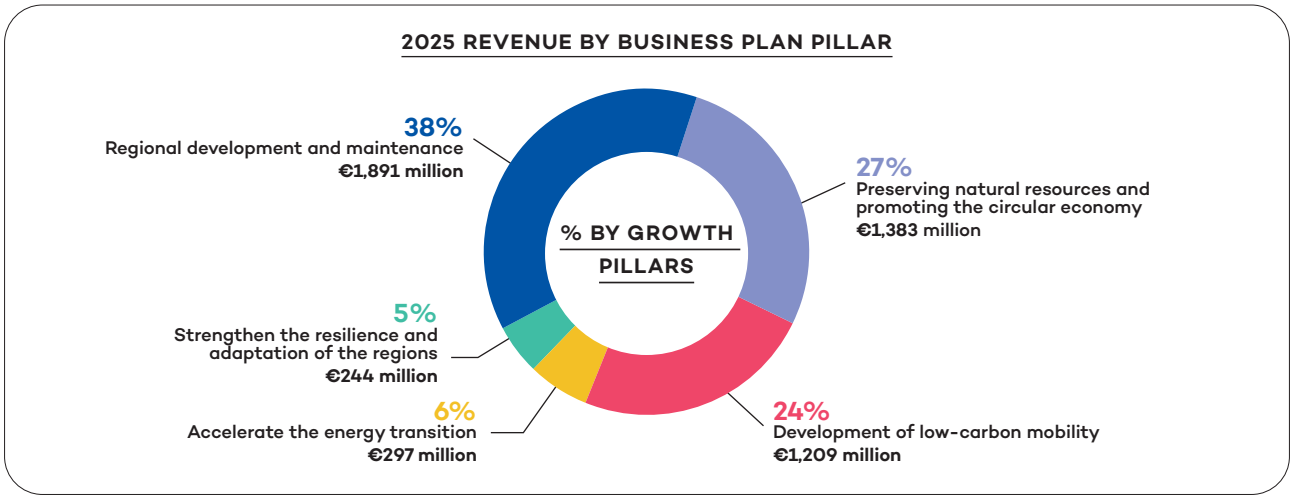
From 2025, the Audit committee will follow up on Sustainability Reports. The Audit committee, which includes among its remit the assessment of the effectiveness of the internal control, collaborates with the CSR committee to supervise the deployment of the programme and the processes in progress. The objective is to improve the control over the Group's sustainability data and its disclosure procedures, and to strengthen their reliability. In addition, a review of the roadmaps of central services departments impacted by sustainability issues, prior to the presentation of budgets, is carried out by the CSR committee.

5.1.4. Strategy and business model SBM-1; SBM-2; SBM-3

5.1.4.1. Strategy, business model and value chain SBM-1 [DP 40 and 42]

NGE is an independent French public works and building group, 72% owned by its founders, executives and employees and 28% owned by a French investment fund, Montefiore Investment. With 25,254 employees, in 2025 it generated revenue of €5.024 billion and EBITDA of €319.2 million.

The Group has built a long-term model in the service of a vision: to be a player committed to the life cycle of infrastructures that serves the development of society and that are fully in line with the ecological transition. This model is based on five areas that anticipate the infrastructures of tomorrow, develop business sectors and drive growth.



In each of the areas, the NGE Group wants to play a leading role and actively contribute to the ecological transition by changing operating methods and building useful infrastructure. The trajectory of the 2026-2030 Business Plan forecasts revenue related to the ecological transition of 73% by 2030, *compared* with 62% in 2025. For more details on the Business Plan, see Chapter *2.2 of the management report*.

5. Sustainability Report

Ambition 2030

OUR 5 PILLARS OF THE BUSINESS PLAN	OUR KNOW-HOW	2030 REVENUE OBJECTIVES
ACCELERATING THE ENERGY TRANSITION Building and operating low-carbon, smart and localised energy systems, in the service of energy sovereignty	• Low-carbon production: nuclear and renewable energy • Recovered energy production: Heating networks and energy recovery units • Electricity distribution & smart grids • Electric mobility: EV charging infrastructure	2.9x
STRENGTHENING THE RESILIENCE AND ADAPTATION OF THE REGIONS Adapting cities, infrastructure and buildings to cope sustainably with climate events	• Revegetation, soil artificialisation reversal, soil sealing reversal • Protection and security structures: reinforcement, adaptation, surveillance • Energy renovation & low-carbon construction • Modular and adaptive buildings • Industrial transformations • Eco-districts & sustainable urban planning	2.2x
DEVELOPING LOW-CARBON MOBILITY Accelerating the modal shift and structuring low-carbon mobility systems at regional level	• Public transport: rail networks, metro, tram, carpooling, transbus • Soft mobility: cycle paths, greenways • Alternative mobility: rivers, urban cable cars • Mobility hubs & modal shift • Operation and maintenance of low-carbon transport infrastructure	1.6x
PRESERVING NATURAL RESOURCES AND PROMOTE THE CIRCULAR ECONOMY Transforming resource management into a driver of circularity and regeneration	• Sustainable water management & sobriety: water management and distribution, REUT, smart grids, water infiltration, recycling • Recycling, recovery, reuse, selective demolition • Combating soil and water pollution • Asbestos removal • Nature restoration, ecological engineering, fertile soils	1.4x
PLANNING AND MAINTAINING REGIONS Guaranteeing the performance, continuity and sovereignty of regions through the operation of essential infrastructure	• Operation and maintenance of transport infrastructure: road network, port and airport infrastructure • Digital transformation: telecommunications infrastructures and data centres • Urban development and living spaces • Security and defence infrastructures	1x

73%
OF THE REVENUE RELATED TO THE **ECOLOGICAL TRANSITION**

5. Sustainability Report

Thanks to its multi-expertise approach to the ecological transition, the Group operates across the entire life cycle of structures:

PROJECT FINANCE

- **Supporting** public and private project owners with innovative financing solutions
- **Guaranteeing** sustainable economic models at the service of territories and their users

NGE CONCESSIONS

DESIGN

- **Designing** and securing integrated solutions from the outset, in line with social, regional and environmental challenges
- **Anticipating** costs, risks and constraints to ensure project viability

NGE INGENIERIE

NEW BUILD

- URBAN DEVELOPMENT, UTILITIES & EARTHWORKS
- WATER CYCLE
- CIVIL ENGINEERING
- ROADS
- FOUNDATIONS
- RAILWAYS
- BUILDING CONSTRUCTION
- ENERGY & TELECOMS

INTEGRATED MULTI-EXPERTISE OFFERING

MAINTENANCE AND OPERATION

- **User financing** of infrastructure
- **Ensuring** the sustainability and efficiency of infrastructure
- **Offering** comprehensive support

NGE EXPLOITATION

The Group develops its activities with a breakdown of revenue by product and service, as shown in the financial statements [DP 40a.i, DP 40c]. For more information, see *Chapter 1. Analysis of the evolution of the business, results and the company's position in the management report.*

Organisational structure [DP 40.a.i]
The NGE Group is composed according to a mirror organisation between France and internationally, allowing it to conduct all types of projects independently.

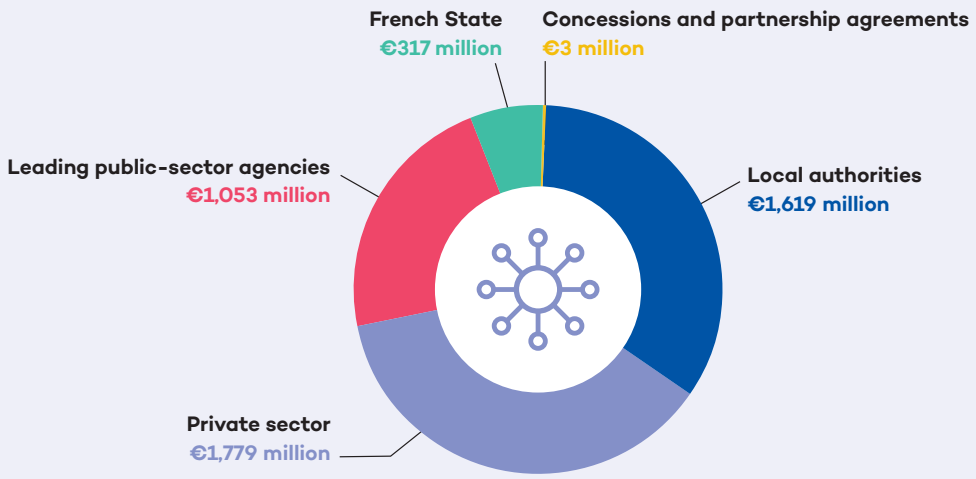


- → Multi-expertise Regions/Countries: 15 regional entities grouped into 7 Operational departments with more than 300 sites in France and internationally.
- → Water cycle: Sade, Rehacana, Soc
- → Railways: TSO
- → Other specialist national subsidiaries: each with a specific business (e.g. NGE Foundations, NGE Building, NGE ENERGIES SOLUTIONS and Agilis-road equipment).
- → Major Projects France: for large-scale projects (linear infrastructures, underground works and major structures).

5. Sustainability Report

Markets, trends and customer profiles [DP 40a.ii, DP 40b]
The NGE Group works exclusively on a B2B basis across 5 major markets: local authorities, leading public-sector agencies, the French State, the private sector, concessions and partnership contracts.

CONSOLIDATED ANNUAL REVENUE BY MAJOR SECTOR FNTP CATEGORIES



NB: 2025 NGE revenue excluding Saceem

For more information, please refer to Chapter 1. Analysis of business trends, results and the financial position of the company in the management report.

The Group's activities and strategy are aligned with the trends and challenges communicated by the Fédération Nationale des Travaux Publics (FNTP) and published in their report "Essential 2025-2026, Making visible what connects us, mobility, water, energy", namely "Infrastructure is much more than technical works: it is the foundation of our daily lives and supports sustainable development. Between climate emergencies and new expectations, they must preserve, connect and plan ahead.

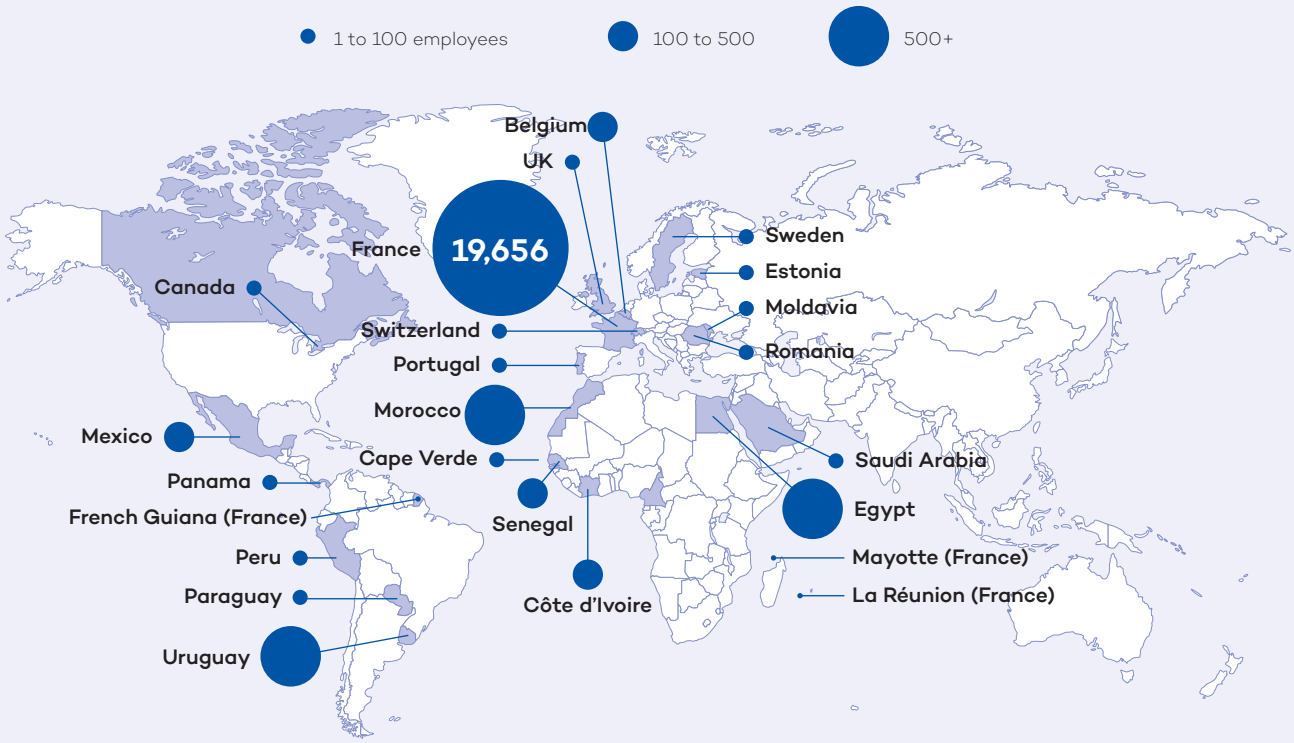
Maintaining and adapting infrastructure guarantees access to essential services, strengthens regional cohesion and supports citizens' confidence. Each project and innovation builds a sustainable and solidarity-based future:

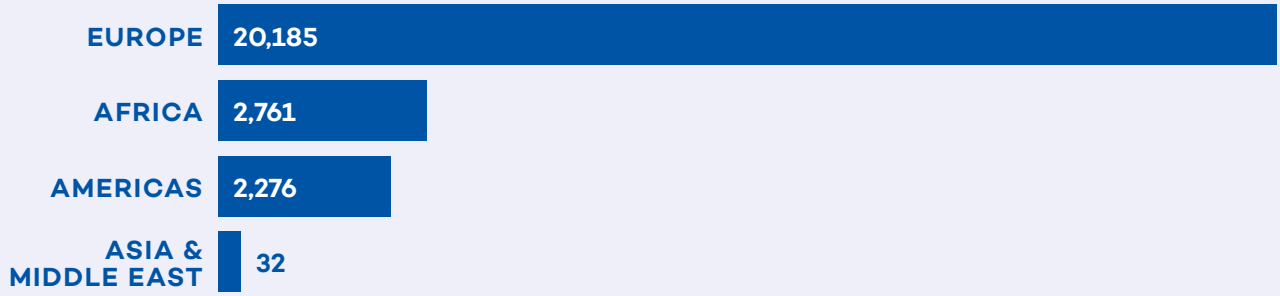
- ECOLOGICAL TRANSITION:
  It is built on the ground. We make each project a lever for transition. Reuse, circular economy, nature-based solutions: our infrastructures prepare France to face climate challenges and build a sustainable, sober and resilient model.
- TERRITORIAL COHESION:
  Connecting, balancing, bringing together. Roads, networks, energy, digital technology: public works companies everywhere ensure equal access to essential services and strengthen the link between urban, peri-urban and rural areas.
- EMPLOYMENT & TRAINING:
  Investing in people for the long term. The strength of our businesses lies in our people. 25,254 men and women are building, maintaining and innovating on a daily basis. We invest in training, knowledge transfer and making our business sectors attractive to prepare the next generation and support career transitions.
- INNOVATION:
  Anticipating, experimenting, transforming. Innovation means transforming the way we build. Thanks to data, low-carbon materials and the digitisation of construction sites, we are changing our practices for smarter, safer and more sustainable infrastructures.

5. Sustainability Report

Worldwide workforce [DP 40.a.iii]
With a total workforce of 25,254 employees (physical workforce at 31 December 2025 including Saceem), the breakdown worldwide is as follows:

GEOGRAPHIC BREAKDOWN OF THE WORKFORCE





EMPLOYEES

25,254

including **5,598** internationally

LOCATIONS

More than 300

in France and internationally

The breakdown of the workforce by country is described in Part 3. Chapter 5.3.1. Group personnel Section 5.3.1.4. Employee characteristics.

5. Sustainability Report

Sustainability goals [DP 40e; DP 40 f; DP 40 g]
In 2025, the Group adjusted its 2026-2030 Business Plan, with the ecological transition at the heart of the Group's growth strategy. Four of the five pillars of the Business Plan are geared towards the development of sustainable activities directly related to the ecological transition:

- **Energy transition:** renewable energy (solar, biomass, hydropower and geothermal), nuclear industry, EV charging infrastructures, electricy production and distribution, heating neworks (with the goal of increasing annual revenue by a factor of 2.9x by 2030).
- **Resilience and adaptation:** revegetation, soil artficialisation reversal, protection and security works, energy renovation and low-carbon construction, eco-districts (objective to increase revenue by a factor of 2.2x by 2030).
- **Low-carbon mobility:** railways (trains, metros, trams), cycle paths, waterways, ports, greenways, rail-river ports and rail-road platforms (objective to increase revenue by a factor of 1.6x by 2030).
- **Natural resources and the circular economy:** water management, reuse, recycling and recovery, soil and water remediation, asbestos removal, renaturing, nature restoration, plant and ecological engineering (objective to increase revenue by a factor of 1.4x by 2030).
- **Regional development and maintenance:** road network, port and airport infrastructures, digital transformation, urban development and security and defence infrastructures (with the goal of maintaining annual revenue at the 2025 level).

In 2025, €3.133 billion - *i.e.* two-thirds of total NGE Group activity - was linked to the ecological transition: 27% focused on the protection of natural resources, 24% on the development of low-carbon mobility, 5% on adaptation to climate change and 6% on the energy transition.

In 2024, the acquisition of Sade, a long-established operator recognised for its technical expertise and know-how in the field of water networks (drinking water, sewerage, specialised networks) and associated infrastructure, has added a new dimension to the Group and strengthened its strategic positioning in the face of the challenges to this resource by offering a comprehensive range of services across the water sector.

In 2025, by welcoming Saceem, a construction leader in Uruguay, the Group fully activated the international development pillar of its strategic plan.

The Group has updated its Corporate Social Responsibility (CSR) policy to reflect the ambitions of its new Business Plan (BP). This policy is a privileged tool for the deployment of the BP with its fundamental foundation "Deciding with responsibility" and its three pillars "Putting people first", "Accelerating the ecological transition" and "Making a useful contribution to the regions we serve", by responding to societal challenges and changes. NGE is therefore reaffirming with determination and ambition its commitment to be part of a changing world. This CSR policy, called "New Generations of Committed Entrepreneurs", provides all subsidiaries and teams with a framework to help create value in the short, medium and long term.

5. Sustainability Report

The targets set in the CSR policy complement the commitments made in the context of the Euro PP impact bond issue (for more information, please refer *to the "Impact financing aligned with the CSR strategy" paragraph in Chapter* 1, Section 1.4 *"CSR metrics and ecological transition" of the management report*).

CSR POLICY COMMITMENTS

RESPONSIBLE DECISION-MAKING	OUR COMMITMENTS
# CORPORATE GOVERNANCE & CULTURE Embedding sustainability at the heart of governance and collective practices	• **35,000 employees** embedded in our culture and values
# ETHICS & INTEGRITY Acting with integrity and making ethics a principle of action on a daily basis	• **0 cases** of proven active corruption
# VALUE CHAIN & RESPONSIBLE PURCHASING Exercising our duty of care and cooperating with our value chain for long-term performance	• **100% of buyers are trained** in responsible purchasing • **80% of targeted suppliers** have been subject to a **CSR assessment*** • **50%** of targeted suppliers have **signed the responsible purchasing commitments*** * target covering approximately 35% of our spending
# RESEARCH & INNOVATION Developing new ways of building	• **65% of R&D budget** dedicated to environmental topics • **1,000 startups** brought together in the NGE innovation circle
# INFORMATION SECURITY Deploying responsible, secure digital technology that serves our business sectors	• **100% of employees trained** on information security • **100% of critical suppliers trained** on information security

5. Sustainability Report

CSR POLICY COMMITMENTS (CONTINUED)

PUTTING PEOPLE FIRST	OUR COMMITMENTS
# HEALTH & SAFETY Protecting the health and safety of our employees, partners and users	• **Zero** serious or fatal accidents • **Occupational accident frequency rate < 7**
# WORKING CONDITIONS AND PERSONAL FULFILMENT Providing an attractive and stimulating working environment, cultivating pride and earning commitment	• **70%** of **QWLC survey** respondents agreed that NGE is "a really good company to work for" • **< 4% resignation** rate
# DIVERSITY & EQUAL OPPORTUNITIES Valuing and encouraging diversity and inclusion, and delivering our mission to maximise employment integration	• **17% representation of women** in the workforce • **688 women in worksite leadership roles** • **Increase in the rate of employees** with disabilities (*vs* 2.49% in 2025) • **22% of employees aged 50 and over** (France scope)
# SKILLS DEVELOPMENT Supporting career development and transforming our core business skills	• **15%** promotion rate for **workers** • **15%** rate of **temporary workers** • **70%** of employees having completed at least one **training course** during the year
# PARTNERS COMMITTED TO CARING FOR PEOPLE Taking action alongside our customers, co-contractors, suppliers and subcontractors to ensure respect for human rights and provide decent working conditions	• **0 reports** of human rights violations via the whistleblowing platform

ACCELERATING THE ECOLOGICAL TRANSITION	OUR COMMITMENTS
# CLIMATE Decarbonising our activities, phasing out our use of fossil fuels and adapting to climate change	• **275 kgCO_2e / k€ of revenue** (for Scopes 1, 2 and 3 upstream + partial downstream*) by 2030 * excluding end of life and the use made of products sold • **-4% per year** for Scope 1&2 GHG emissions from 2019 to 2030
# NATURAL RESOURCES Protect natural resources and promote their responsible use	• **90% recovery of waste** (all streams)
# WATER & BIODIVERSITY Preserving water resources and biodiversity, protecting, restoring and enhancing natural environments	• **-10% water consumption at our fixed sites** compared to 2024
# OPERATIONAL REFLEX Making the environment an operational reflex, and measuring, disseminating and energising our environment policy	• **100%** of sites and worksites **comply with** legal requirements
# PARTNERS COMMITTED TO THE PLANET Taking action and driving innovation to protect the environment alongside our customers, co-contractors, suppliers and subcontractors	• **100**% of our supply and subcontracting contracts above €100,000 include **environmental criteria**

5. Sustainability Report

CSR POLICY COMMITMENTS (CONTINUED)

MAKING A USEFUL CONTRIBUTION TO THE REGIONS WE SERVE	OUR COMMITMENTS
# DIALOGUE Engaging in direct dialogue with users and local communities about the impacts of our projects so that we can deliver as closely as possible on their expectations.	• **2/3 of recurring customers** (consecutive revenue over 3 years)
# LOCAL PRESENCE Working with local economic and employment stakeholders	• **5x: multiplier coefficient of average employment*** in NGE to ensure that the socio-economic footprint is maintained • **Measurement of the socio-economic footprint** on an international scale on our sites * for 1 employee, 4 additional jobs are supported in France • **Increase in the rate of purchases** made from **the Social and Solidarity Economy (SSE)** • **25%** of workforce recruitments related to **employment integration** (*vs* 0.4% in 2025) • **50%** of purchases made from **SMES**
# ADAPTABILITY Supporting regional transition and resilience	• **73% of revenue devoted** to activities that contribute to the **ecological transition** * pillars 1, 2, 3 and 4 of the 2026-2030 Business Plan • **Increase in taxonomy alignment** (*vs* 28% in 2025)
# SOLIDARITY Developing public interest initiatives and making the New Generations Fund accessible to non-profit community projects	• **40 non-profit community projects** funded by the New Generations Fund • **365 days of skills-based sponsorship** committed

The value chain [DP 42.c]
With its eight business sectors (water cycle, urban development, utilities and earthworks, civil engineering, railways, energy and telecoms, roads, foundations and buildings) supported by its four related activities (project financing, real estate development, engineering and operations), the NGE Group operates in five major markets within its growth areas: the energy transition, resilience and adaptation, low-carbon and multi-modal mobility, resources and circularity, regional development and maintenance.

5. Sustainability Report

DIAGRAM OF OUR VALUE CREATION BUSINESS MODEL

The business model was established according to the IIRC International Integrated Reporting Framework.

Our corporate purpose **Working together to build structures**

In a context with high stakes:

ECOLOGICAL TRANSITION

NEW SOCIETAL ASPIRATIONS

We are leveraging our resources:

HUMAN CAPITAL

25,254 employees

1 internal CFA likely to issue
18 types of diplomas

ECONOMIC AND FINANCIAL CAPITAL

€298.45 million in equity capital

Breakdown of the shareholder base:
72% founders, executives and employees
28% Montefiore Investment

€500,000 in impact loans

INTELLECTUAL AND INDUSTRIAL CAPITAL

€183 million of investment in plant & equipment

27,023 items of plant & equipment

81 innovations under development,
€11.815 million in innovation spending

3 research laboratories

40 industrial sites
(**14** quarries and
26 asphalt plants)

22 waste recovery/recycling centres

ENVIRONMENTAL AND SOCIETAL CAPITAL

34,671 suppliers

72% of expenses in innovation devoted to the environment

1 environment unit

€375,000 dedicated to the New Generations Fund to support educational and environmental projects

We are building on our strengths and commitments:

An agile organisation,
able to adapt to emerging markets and challenges

+

A multi-expertise strength
at the service of complex and complementary projects

+

A concrete commitment
in the ecological and energy transition sectors

+

Local presence, near customers,
based on expertise and trust

+

An entrepreneurial spirit
which reflects the Group's boldness and performance

New Generations of Entrepreneurs *COMMITTED*

RESPONSIBLE DECISION-MAKING

Act in an informed manner by integrating human and environmental factors to:

1) **create** economic, social and environmental value,
2) **develop** a robust model that is based on the principles of adaptability, cooperation and circularity
3) **take into account** dependencies, interdependencies and planetary boundaries in all activities.

PUTTING PEOPLE FIRST

Welcoming everyone, embracing their diversity and unique identity, and ensuring that they can fulfil their full potential, grow as people and feel free to adapt and develop together.

ACCELERATING THE ECOLOGICAL TRANSITION

Aligning our economic activities with environmental issues, transforming the way we design and build, and encouraging more responsible uses.

MAKING A USEFUL CONTRIBUTION TO THE REGIONS WE SERVE

Working to maintain and develop socio-economic vitality and become actively involved in numerous solidarity projects that benefit local communities.

5. Sustainability Report

that change the world and which we can be proud of!

ROBUST REGIONS AND ACCESSIBLE ESSENTIAL INFRASTRUCTURE

ADAPTING CITIES, INFRASTRUCTURE AND BUILDINGS TO CLIMATE CHALLENGES

SOVEREIGN AND LOW-CARBON ENERGY

To deploy a strategy focused on the ecological transition:

LOW-CARBON & MULTIMODAL MOBILITY

- **Public transport:** railway networks, metro, tram, carpooling, transbus
- **Soft mobility:** cycle paths, greenways
- **Alternative mobility:** rivers, urban cable cars
- **Mobility hubs & modal shift**
- **Operation and maintenance of low-carbon transport infrastructure**

RESOURCES & CIRCULARITY

- **Sustainable water management and sobriety:** water management and distribution, REUT, smart grids, water infiltration, recycling
- **Recycling, recovery, reuse, selective demolition**
- **Combating soil and water pollution**
- **Asbestos removal**
- **Nature restoration, ecological engineering, fertile soils**

DEVELOPMENT AND MAINTENANCE OF THE REGIONS

- **Operation and maintenance of transport infrastructure:** Road, port and airport infrastructure
- **Digital transformation:** telecommunications infrastructures and data centres
- **Urban development and living spaces**
- **Security and defence infrastructures**

RESILIENCE & ADAPTATION

- **Revegetation, soil artificialisation reversal, soil sealing reversal**
- **Protection and security structures:** reinforcement, adaptation, monitoring
- **Energy renovation & low-carbon construction**
- **Modular and adaptive buildings**
- **Industrial transformations**
- **Eco-districts & sustainable urban planning**

ENERGY TRANSITION

- **Low-carbon production:** nuclear and renewable energy
- **Production of recovered energy:** heating networks and energy recovery units
- **Electricity distribution & smart grids**
- **Electric mobility:** EV charging infrastructure

And create shared value with our stakeholders:

USERS

€5.024 billion in revenue representing approximately **23,000** infrastructure worksites

99% of **customers are satisfied** and would work with NGE again

23 **engineered structures** under concessions

EMPLOYEES

€1.406 million in **salaries** and personnel expenses

14,566 employee **shareholders**

Valuation of the NGE Employee Shareholding Scheme unit: 5x increase in **10 years**

4,234 new hires

354,041 hours of training delivered

FINANCIAL INSTITUTIONS

72% of **equity** capital held by employees and executives

€33.414 million paid **in dividends**

€155 million of ROA

CIVIL SOCIETY

85% **of employment integration contracts** converted into fixed-term, permanent or open-ended project-specific contracts

€1.888 million in corporate patronage **donations**

4 indirect jobs supported

32 non-profit community projects funded by the New Generations Fund

PARTNERS

45% of expenses paid to **SMEs**

€2.769 billion in purchases **from suppliers and subcontractors**

PLANET

62% of revenue devoted to activities that contribute to adaptation and the **ecological transition**

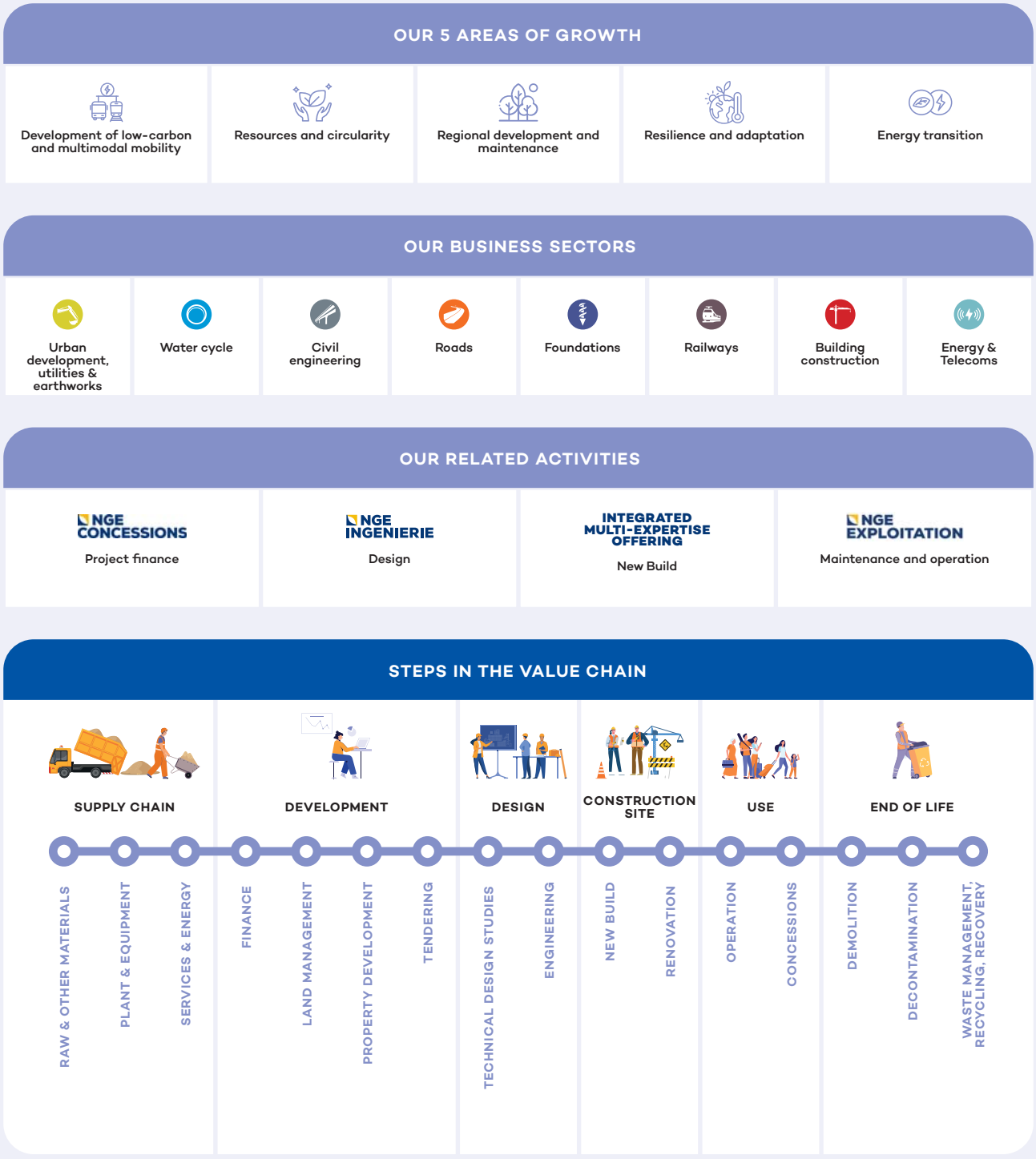
€12 million invested in plant & equipment as part of **decarbonisation**

-22% **reduction in carbon intensity** on Scopes 1, 2 and 3 upstream and partial downstream

77% of all **waste recovered** and/or recycled

5. Sustainability Report

The following diagram shows the NGE Group value chain in relation to all its business activities.



A more complete value chain, showing in particular the stakeholders affected and affected and the sustainability issues inherent to each of the steps, is presented in section *5.1.4.1.2. Material impacts, risks and opportunities and link with strategy and business model.*

The value chain has been established internally with a multidisciplinary working group tobring together knowledge of all the activities, resources and relationships that the Group uses and uses to conduct its business, from design to delivery, use/exploitation and the end of life. The value chain

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thus established describes the activities, resources and relationships related to the Group's own activities, those related to supply and marketing channels, such as the supply of materials and services and the sale and delivery of structures, exploitation and end-of-life. The value chain includes the players located upstream and downstream of the company.

5.1.4.1.1. Interests and views of stakeholders [DR SBM-2] [DP 45]

The NGE Group conducts its activities by listening to the needs and serving the interests of its stakeholders. It maintains an ongoing, transparent and constructive dialogue with them. This helps to define and better understand its impacts, risks and opportunities, to define its strategy, and to take action to have a tangible positive impact on its stakeholders and, more generally, on society. These exchanges feed into discussions and strategic orientations and inform its decision-making processes.

Based on its stakeholder map, it has created a formal structure and process for monitoring interactive dialogue with its main stakeholders [DP 45a]:

STAKEHOLDERS	THEIR MAIN EXPECTATIONS	FORMS OF DIALOGUE	OBJECTIVES OF THE EXCHANGES
EMPLOYEES **Full-time** **Temporary** **Trainees and work-study students** **Employment agencies** **Employees** **Employee representative organisations**	→ Guarantee a safe and fair working environment → Access to in-service training and skills development opportunities → Promote a healthy work-life balance → Value the work done by employees	→ Social dialogue with employee representatives, the Social & Economic Committee (CSE) and collective agreements → Annual appraisals, meetings and discussions → Quality of Life at Work surveys	→ Improve health, safety and working conditions → Attract and retain talent and facilitate career development
CUSTOMERS **Public-sector customers** **Private-sector customers** **Specifiers**	→ Construction of high-quality sustainable infrastructures and on-time delivery → Propose innovative solutions to environmental challenges → Contribute to regional socio-economic development → Maintain consistently clear and transparent communication on project progress	→ Tenders and consultations → Satisfaction surveys following project completion → Quantitative surveys of expectations in terms of ESG challenges → Interviews on perceptions and expectations of NGE	→ Actively listen to customer expectations and measure their satisfaction
SUPPLIERS	→ Establish long-term partnerships based on transparency and mutual trust → Comply with legal payment terms → Encourage the co-development of innovative solutions for protecting the environment (carbon emissions, circular economy, etc.)	→ Source tenders, consultations and oversight/assessment systems → Meetings and discussions → Satisfaction surveys → Supplier day events with discussion of best practices	→ Work together to build high-quality structures → Cooperate on shared projects and remain vigilant
SUBCONTRACTORS CO-CONTRACTORS	→ Guarantee efficient management of worksites to avoid delays and/or interruptions → Maintain project-long, effective coordination and exchange of information → Adopt responsible practices around human rights and working conditions	→ Project/worksite coordination meetings → Whistleblowing system open to external stakeholders	→ Ensure shared understanding of challenges and the actions to be implemented → Guarantee application of safety, quality and environmental standards

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STAKEHOLDERS	THEIR MAIN EXPECTATIONS	FORMS OF DIALOGUE	OBJECTIVES OF THE EXCHANGES
COMPETITORS	→ Guarantee that business practices will be ethical and compliant with competition law → Collaborate on sustainability issues and standards to accelerate the ecological transition and improve the image of the public-sector contracting industry	→ Industry federation committees and meetings → Create federation-led of industry-specific charters and accreditation labels	→ Improve sustainability standards → Promote a positive image of the industry
FINANCIAL STAKEHOLDERS **Shareholders** **Insurance Banks Investors** **Financial and non-financial analysts**	→ Ensure consistent levels of economic performance in line with the Business Plan → Regularly provide clear information about the financial health of the company → Identify ESG risks and implement appropriate preventive measures → Prioritise projects that align with the EU taxonomy criteria	→ Meetings with lenders, investors and shareholders → Financial and non-financial ratings → Publication of annual regulatory documents: business report, consolidated financial statements, Sustainability Report, etc.	→ Ensure consistent long-term Group performance → Communicate transparent, clear and comprehensive information
INSTITUTIONAL AND REGULATORY STAKEHOLDERS **Statutory Auditors** **Legislator** **Supervisory and regulatory authorities** **Standardisation and certification bodies** **Independent third-party bodies** **UN Global Compact** **Industry federations** **Eco-organisations**	→ Comply with all legal requirements and industry standards → Commit to go further than purely legal requirements to contribute to implementation of UN SDGs → Guarantee accuracy for published CSR data → Actively contribute to industry federation discussions and initiatives	→ Meetings with institutions → Involvement in consultations → Audits → Industry events and committees	→ Share business sector challenges → Ensure implementation of best practices
LOCAL COMMUNITIES **Local residents** **Media** **Non-profit organisations** **Local authorities** **Think tanks**	→ Minimise the impacts of project worksites on local residents → Inform local communities about projects and their impact → Maintain transparent and proactive communication with local residents, the media and local authorities → Support local non-profit associations and public interest projects	→ Attendance at public meetings → Press releases → Social media and websites → Consultation procedures → Worksite visits → Dedicated points of contact	→ Provide visibility and transparent, clear and comprehensive information → Engage collectively in promoting public interest causes
PLANET	→ Minimise the environmental impact of construction activities → Develop innovative environmentally-friendly solutions → Be informed transparently and proactively → Secure funding for environmental protection projects	→ Partnership and corporate patronage (New Generations Fund) → Participation in environmental protection programmes (climate, biodiversity, etc.) → Dedicated points of contact → Website and publications	→ Provide visibility and transparent, clear and comprehensive information → Make a collective commitment to protecting the environment → Develop environmental expertise

Note: it should be noted that the Group considers all of the stakeholders mentioned above as potentially interested in sustainability information.

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All of these interactions with stakeholders enable the various internal contacts to report and disseminate information regarding their expectations and interests to the governance bodies and all relevant departments via the chain of command, ad hoc meetings, feedback sessions, etc. The outcomes of this stakeholder dialogue are taken into account in developing and implementing the Group's policies (social, environmental, quality, etc.), in preparing the Business Plan and associated roadmaps, as well as through CSR commitments and specific projects.

Stakeholder engagement on sustainability issues is an ongoing process. It is also worth noting that the Group is a member of and participates in several collaborative initiatives on sustainability-related issues, bringing together companies, trade unions, associations, universities and so on. In particular, it has been a signatory to the UN Global Compact since 2016 and actively participates in the programme by implementing its ten core principles. Since 2020, it has formalised its commitment to biodiversity by joining the "Act4Nature/ Entreprise engagée pour la nature" initiative, led by the French Biodiversity Agency (OFB), which aims to rally companies to address their direct and indirect impacts, their dependencies and their opportunities to take action that benefits nature. NGE, together with NGE Bâtiment and NGE Immobilier, joined the Low-Carbon Specifiers' Hub in 2021. This hub, led by the IFPEB and Carbone4, is a collaborative platform designed to implement the best solutions for reducing carbon impact and improving the energy performance of buildings. In 2022, the Group joined the French Business Climate Pledge, a cross-sector community of companies and organisations working together to tackle the climate crisis and address the challenges of decarbonising our economy. Since 2023, it has launched a mentoring programme in partnership with the association "Entrepreneurs pour la Planète". This initiative supports start-ups committed to the ecological transition by offering them guidance from mentors who are Group directors. Since its creation, the New Generations Fund has supported associations committed to environmental conservation and education for all. It runs several programmes: the 'major partners' call for projects, which establishes partnerships with national organisations (involving financial sponsorship and skills-based sponsorship where appropriate); the internal call for projects, which funds organisations in which employees are actively involved; and the student call for projects, which funds student organisations. All of these programmes focus on two themes: education and the environment. Since late 2024, a skills-based sponsorship programme called "Talents Engagés" has enabled every employee who volunteers to commit time during their working hours and devote between 1 and 5 days a year to an organisation.

The NGE Group also acts as a sponsor of the FACE foundation (Fondation Agir Contre l'Exclusion), recognised as being of public utility, which has been fighting against exclusion, discrimination and poverty for 30 years. By joining the foundation's Steering Committee, it made many commitments supporting Corporate Social Responsibility (CSR).

Through NGE Mixité, partnerships have been signed since 2021 with associations such as "Elles Bougent" and "les Souter'Reines" to jointly promote diversity, through job fairs and in schools. The objective is to encourage vocations from an early age and to demonstrate that the construction professions are as accessible to women as to men.

Finally, as part of an exclusive partnership with France Travail PACA, it offers training leading to permanent contracts for long-term unemployed people, selected on their motivation and interpersonal skills. It has also signed a sponsorship agreement with France Travail to support young people under 26 in their job search.

Involvement in these projects provides the opportunity to reach out to a diverse range of stakeholders, discuss issues interactively with them, and gain a clearer understanding of environmental and social expectations.

[DP 45b]
The NGE Group's approach to analysing material sustainability issues is based around taking into account the interests and perspectives of stakeholders throughout its value chain. When updating its double materiality analysis (DMA), the entire process (identification, assessment and prioritisation of IROs) involved a working group of in-house experts from the CSR departments (including the environment, ethics and CSR implementation teams), Human Resources, Finance, Purchasing, Internal Audit and Risk, Legal and Insurance, Equipment, Health and Safety, Performance, Communications, and Information Systems. These experts contributed their technical knowledge in their respective fields of expertise, as well as their understanding of the relevant stakeholders with whom they interact on a daily basis and from whom they gather long-term expectations and viewpoints, as described in the table above. To complete its analysis, the project group sought the input of an external environmental expert to provide a critical review of its study. A more detailed description of the double materiality assessment process is provided in Section 5.1.5.1. below.

[DP 45c]
Construction of the 2026-2030 Business Plan was influenced and shaped by an ongoing process of stakeholder dialogue, with particular emphasis on active listening to the needs and expectations of customers, as well as the foresight and forward trends studies undertaken by the French National Federation of Public Works Contractors (FNTP).

By developing its Business Plan, the NGE Group more strongly addresses the new needs of the regions in connection with the ecological transition, and thus strengthens its relationships with customers, partners and more broadly society. The update of the Responsible Purchasing approach to support the deployment of the Business Plan will also make it possible to strengthen supplier and subcontractor relations, to make them sustainable and to develop together around projects that meet sustainability challenges.

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[DP 45d]
Stakeholder dialogue outcomes are regularly presented at quarterly Central Services committee meetings and at the annual management meeting attended by the Group's 'TOP 150' managers.

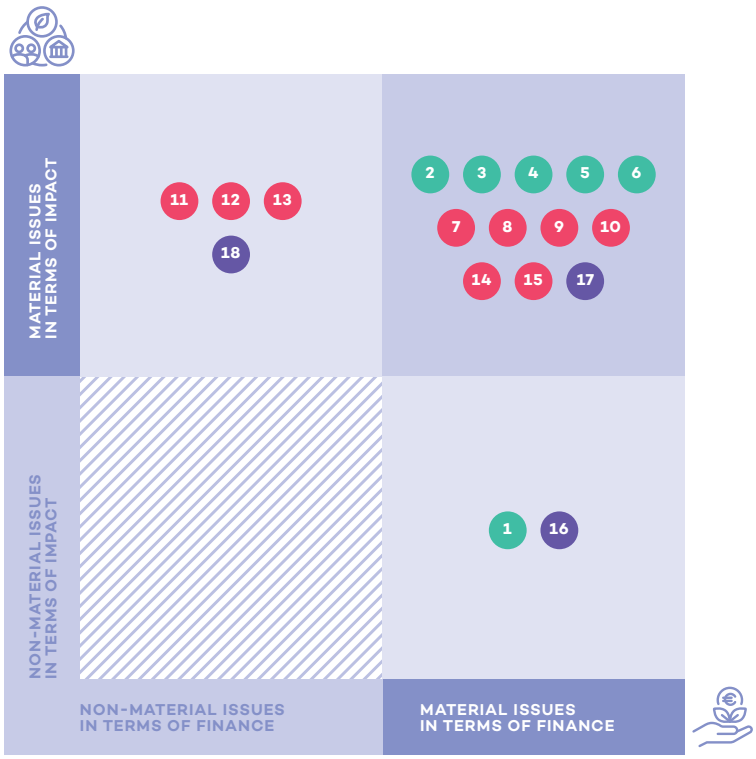
5.1.4.1.2 Material impacts, risks and opportunities and their interaction with strategy and business model SBM-3 [DP 48]

The NGE Group has identified its impacts, risks and opportunities by following the methodology detailed in the next section. This analysis made it possible to identify 18 material sustainability issues that are already influencing its strategy.

The double materiality analysis (DMA) was updated in the second half of 2025, with the results not revealing any topics that were previously unknown or not considered as part of the construction of the Group's 2026-2030 Business Plan or the formalisation of the 2026-2030 CSR policy. The results of the DMA confirm the transition plans previously adopted by the governing bodies. Thus, there are no plans to make any major changes to the CSR roadmap or the business model to date. The Business Plan, which is structured according to 5 growth pillars (see Section *5.1.4.1. Strategy, business model and value chain*), demonstrates that the Group takes into account the scale of potential impacts, the sustainability issues that are material to it, as well as the risks and opportunities, and plans accordingly. To support its Business Plan, its CSR policy, 'New Generations of Committed Entrepreneurs', sets out how to make informed decisions and take action, by incorporating human factors and social considerations into all decisions; it remains true to its humanist values and places people at the heart of its projects. Beyond the fundamentals of prevention in terms of health, safety and working conditions, it is committed to promoting diversity and inclusion as part of its mission to support employment integration. Its ambition is to develop the skills of its workforce to support both career progression and the transformation of its business sectors. It seeks to strengthen its partnerships throughout its value chain with its clients, co-contractors, suppliers and subcontractors to ensure respect for human rights and decent working conditions. With regard to environmental issues, it intends to be a fully committed player in infrastructure life cycles that serve the development of society and are fully aligned with the ecological transition, convinced that climate change mitigation and adaptation, the prudent management of natural resources, and the conservation of water and biodiversity are key elements for a sustainable future. It therefore aims to align its economic activities with these material environmental challenges, transform its approach to construction, encourage more responsible use of resources and contribute to local communities. [DP 48 b,f]

The 18 sustainability issues presented below were considered material because at least one impact, risk or opportunity (IRO) related to this sustainability issue was material. All of the sustainability issues listed below are material within the meaning of the CSRD and are treated with the same high standards.

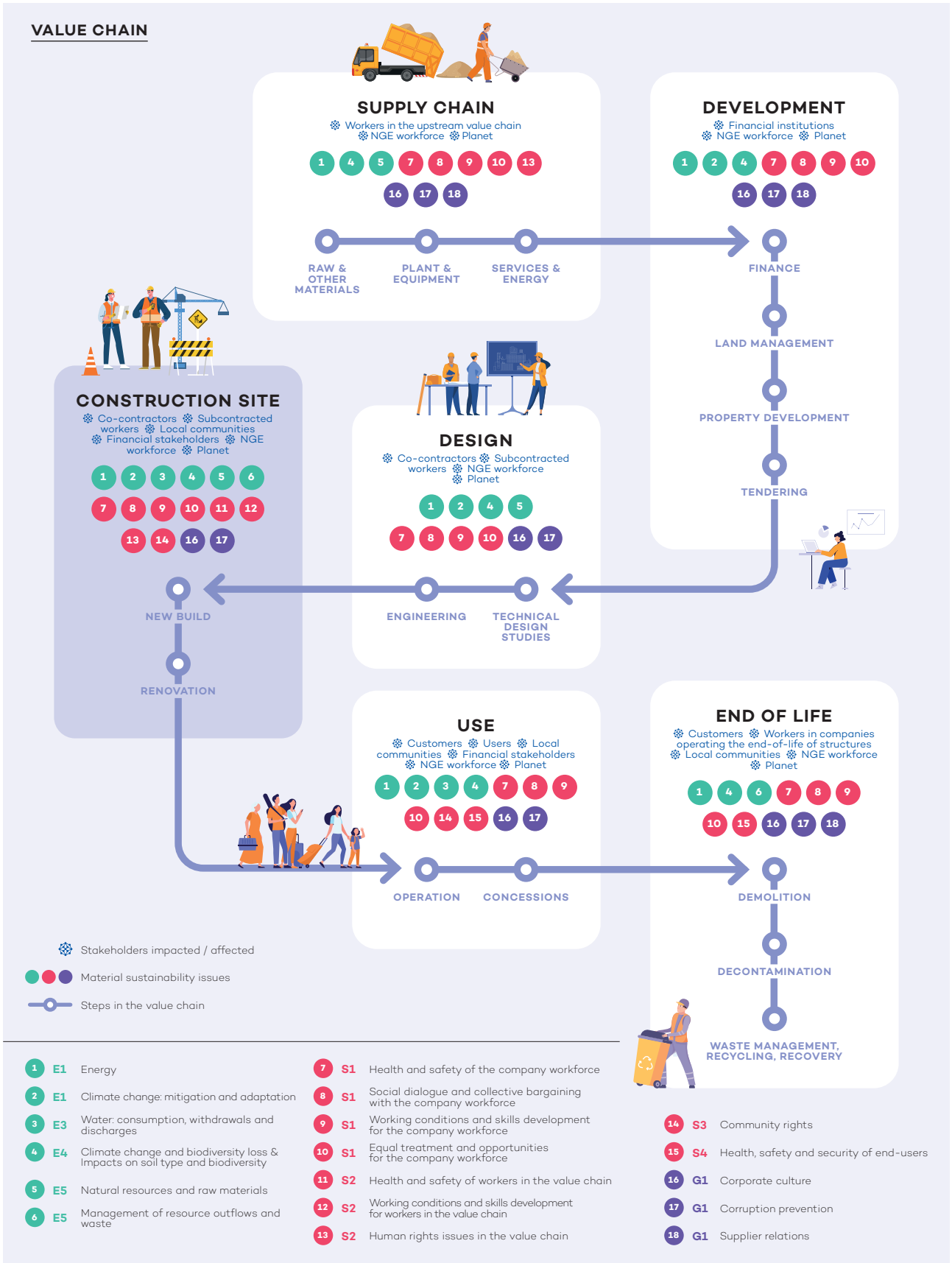
DOUBLE MATERIALITY MATRIX



1 E1 Energy
2 E1 Climate change: mitigation and adaptation
3 E3 Water: consumption, withdrawals and discharges
4 E4 Climate change and biodiversity loss & Impacts on soil type and biodiversity
5 E5 Natural resources and raw materials
6 E5 Management of resource outflows and waste
7 S1 Health and safety of the company workforce
8 S1 Social dialogue and collective bargaining with the company workforce
9 S1 Working conditions and skills development for the company workforce
10 S1 Equal treatment and opportunities for the company workforce
11 S2 Health and safety of workers in the value chain
12 S2 Working conditions and skills development for workers in the value chain
13 S2 Human rights issues in the value chain
14 S3 Community rights
15 S4 Health, safety and security of end-users
16 G1 Corporate culture
17 G1 Corruption prevention
18 G1 Supplier Relations

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The following diagram highlights those points in the value chain where the most significant sustainability issues in terms of impact and risks or opportunities occur, as well as those stakeholders impacted at all links in the value chain.



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The following tables list, according to sustainability issues, the IROs identified as material following the double materiality analysis. These tables highlight:

- Description of the IROs concerned and their typology
- Potential direct links between impacts and strategy or business models and potential indirect links between impacts and business relationships
- Their time horizons (Short term (ST) < 1 year / Medium term (MT) = 1 to 5 years / Long term (LT) > 5 years)
- The location in the value chain

N°	ESRS	Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
1	E1	ENERGY	Fossil fuel dependency risk: volatile fossil fuel prices or supply difficulties can lead to financial instability if operating costs rise significantly.	R	NGE			
2	E1	CLIMATE CHANGE: MITIGATION AND ADAPTATION	Upstream activities such as the extraction and processing of materials and downstream activities related to the use of infrastructure and buildings emit GHGs.	I-	UPSTREAM, DOWNSTREAM	Environment	Indirect link	
			The NGE Group contributes to climate change through its GHG emissions (emissions from the fleet of machinery and trucks, company and utility vehicles, industrial activities and buildings).	I-	NGE	Environment	Direct link	
			The Group's adaptation to the effects of climate change (e.g. mobilisation during emergency interventions, staggered working hours) may modify the working conditions of employees and have impacts on their personal lives, their working environment and their health and safety.	I-	NGE	Community	Direct link, Indirect link	
			The investments necessary to decarbonise our activities represent a cost to which are added various tax mechanisms, etc.	R	NGE			
			The decline in markets that do not contribute to climate change mitigation may represent a risk of business loss, and low-carbon markets require innovation, upgrading of design offices and teams, etc.	R	NGE			
			Increasing its expertise in resilience-focused construction projects, such as the construction of protection and safety structures, sustainable buildings and climate change resistant infrastructures, gives the NGE Group the opportunity to position itself in these markets.	O	NGE			
			Low-carbon mobility, natural resource conservation, adaptation to climate change and the energy transition all represent market opportunities.	O	NGE			
3	E3	WATER: CONSUMPTION, WITHDRAWALS AND DISCHARGES	All along the value chain, the extraction, manufacture of materials, works and operation of the structures delivered consume water.	I-	UPSTREAM NGE, DOWNSTREAM	Environment	Direct link, Indirect link	
			Efficient water management and water resource conservation represent new business opportunities.	O	NGE, DOWNSTREAM			

I- Negative impact R Risks O Opportunities I+ Positive impact Environment Community Direct link Indirect link ST MT LT

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Nº	ESRS	Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
4	E4	IMPACTS ON NATURE SOIL AND BIODIVERSITY	Activities along the value chain can exert pressure on natural habitats and dependent species, a change in land use, environmental degradation, deforestation, chronic or accidental pollution (including light pollution).	I-	(UPSTREAM, NGE, DOWNSTREAM)	Environment	Direct link, Indirect link	LT
			Urbanisation and infrastructure construction can lead to agricultural, natural or forested land becoming urban or industrial zones, with a resulting destruction of ecosystems and habitat.	I-	(UPSTREAM, NGE, DOWNSTREAM)	Environment	Direct link, Indirect link	LT
			Problems related to soil pollution or degradation can lead to disputes with local authorities and/or affected communities, and result in disruption to productivity, significant costs and damage to the company's reputation.	R	NGE			LT
			Soil decontamination and artificialisation reversal present business development opportunities.	O	NGE			LT
5	E5	NATURAL RESOURCES AND RAW MATERIALS	Construction projects requiring large quantities of materials without inflows of recycled materials or material reuse can result in increased pressure on resources (particularly sand, aggregates, oil and steel).	I-	UPSTREAM, NGE	Environment	Direct link, Indirect link	LT
			The increasing scarcity of resources can lead to difficulties in sourcing raw materials and materials, which has the potential to disrupt operational productivity and generate additional costs.	R	NGE			LT
6	E5	MANAGEMENT OF RESOURCES OUTFLOWS AND WASTE	The creation of material recovery and recycling channels can reduce the demand for virgin materials and therefore the pressure on resources.	I+	UPSTREAM, NGE	Environment	Direct link	LT
			Recycling construction materials provides a way of controlling supply costs, at the same time as offering a business development opportunity.	O	NGE			LT
7	S1	HEALTH AND SAFETY OF THE COMPANY WORKFORCE	Employees may be exposed to situations/environments/ working conditions that have the potential to harm them physically or mentally (occupational accidents, occupational illnesses, death, psychosocial risks, etc.).	I-	NGE	Community	Direct link	LT
			Accidents can lead to legal proceedings and damage the Group's reputation. They can also result in higher levels of direct and indirect costs (absenteeism, suspension of work on site, replacement, plant and equipment failure, legal proceedings, civil damages, litigation, loss of contracts as a result of image impairment, investment in additional safety equipment and/or training, etc.).	R	NGE			LT
8	S1	SOCIAL DIALOGUE AND COLLECTIVE BARGAINING WITH THE COMPANY WORKFORCE	Effective social dialogue and collective bargaining within the company can contribute to more harmonious labour relations and greater employee satisfaction.	I+	NGE	Community	Direct link	LT
			Social conflicts as a result of failures in social dialogue can result in disagreements between NGE Group management and workers, and may result in strike action, work stoppages or other forms of industrial unrest negatively impacting operational continuity.	R	NGE			LT

I- Negative impact R Risks O Opportunities I+ Positive impact Environment Community Direct link Indirect link ST MT LT

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N°	ESRS	Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
9	S1	WORKING CONDITIONS AND SKILLS DEVELOPMENT FOR THE COMPANY WORKFORCE	Difficult working conditions (working hours, family separation, weather conditions, pressure to meet deadlines, job stability, remuneration, etc.) can impact employee wellbeing and mental health.	I-	NGE	Community	Direct link, Indirect link	LT
			Supporting career progression and development contributes to the development and success of employees (AI, robotics, ecological transition, etc.).	I+	NGE	Community		LT
			With the change in professions, employees whose skills are not regularly updated could encounter difficulties in remaining "employable".	I-	NGE	Community	Direct link, Indirect link	LT
			A lack of employee skills due to technological change can represent a risk in terms of lost business opportunities, loss of competitiveness and the cost of quality failures. Training programmes represent a major investment for the NGE Group.	R	NGE			LT
			Poor working conditions can demotivate employees and lead to high levels of absenteeism, turnover and associated costs.	R	NGE			LT
			A strong employer brand (salaries, work-life balance, health and safety, etc.) can develop the Group's appeal, employee commitment, pride in belonging and loyalty as well as performance.	O	NGE			LT
10	S1	EQUAL OPPORTUNITIES FOR THE COMPANY WORKFORCE	Inclusion and equal opportunities are factors in employee fulfilment.	I+	NGE	Community	Direct link	LT
			Exposure to violence and harassment can result in problems around health and wellbeing.	I-	NGE	Community	Direct link	LT
			Recognition as active players in promoting diversity, insertion and inclusion is a source of employee performance and pride, improves the employer brand, attractiveness and partner recognition, and generates business opportunities.	O	NGE		Direct link	LT
11	S2	HEALTH & SAFETY OF WORKERS IN THE VALUE CHAIN	Workers in the value chain may be exposed to situations/environments/working conditions that have the potential to harm them physically (occupational accidents, occupational illnesses, death, etc.).	I-	UPSTREAM	Community	Direct link, Indirect link	LT
12	S2	JOB SECURITY	Through their use of subcontractors, contractors contribute to economic development, the maintenance of jobs and the dynamism of the local social fabric.	I+	UPSTREAM	Community	Direct link, Indirect link	LT
13	S2	WORKING TIME/ ADEQUATE WAGES/ FUNDAMENTAL RIGHTS	The use of subcontracting may come with issues in terms of dignity, working conditions, physical and mental integrity of workers or non-respect for fundamental human rights (e.g. inappropriate remuneration, excessive working hours, use of undeclared work, unsafe accommodation conditions, etc.)	I-	UPSTREAM	Community	Direct link, Indirect link	LT

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N°	ESRS	Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
14	S3	COMMUNITY RIGHTS	By building and maintaining essential infrastructure — networks, transport, energy and public facilities — construction activities improve the living environment, facilitate access to essential services and strengthen social cohesion and regional vitality.	I+	NGE, DOWNSTREAM	Community	Direct link	ST, MT, LT
			Safety issues and other threats to the quality of life of local communities can disrupt operations and damage the reputation of the NGE Group, affecting its ability to win new contracts and maintain positive relationships with stakeholders.	R	(UPSTREAM, NGE, DOWNSTREAM)			ST, MT, LT
15	S4	HEALTH, SAFETY AND SECURITY OF END-USERS	In the event of defects in the construction, operation or maintenance of structures (where NGE is responsible), users may be exposed to accidents or impacts on their health and safety.	I-	NGE, DOWNSTREAM	Community	Direct link, Indirect link	ST, MT, LT
			NGE's activities through infrastructure contribute to the vitality, comfort and safety of cities and users.	I+	NGE, DOWNSTREAM	Community	Direct link, Indirect link	ST, MT, LT
			The needs and expectations of users for improvement of infrastructures in relation to their safety, wellbeing and comfort are an opportunity to propose new offers.	O	NGE, DOWNSTREAM			ST, MT, LT
16	G1	CORPORATE CULTURE	A strong corporate culture can foster high levels of employee engagement, thereby improving productivity and job satisfaction, and potentially reducing the employee turnover rate. It also strengthens customer and partner confidence.	O	(UPSTREAM, NGE, DOWNSTREAM)			ST, MT, LT
17	G1	CORRUPTION PREVENTION	Failure to comply with anti-corruption rules may prove damaging for disadvantaged competitors, suppliers, customers and affected communities, as well resulting in job losses among employees of the companies involved.	I-	UPSTREAM, DOWNSTREAM	Community	Direct link	ST, MT, LT
			Failure to comply with anti-corruption rules may result in legal proceedings, substantial fines and penalties that would adversely affect NGE cash flow, reputation and access to certain markets.	R	UPSTREAM, DOWNSTREAM			ST, MT, LT
18	G1	RELATIONSHIPS WITH OUR SUPPLIERS	Late payment of suppliers may have negative effects for their financial health, as well as mutual trust and relationship stability.	I-	UPSTREAM	Community	Direct link	ST, MT, LT

Following the update of the double materiality study, four subjects previously considered material — air pollution, protection of the personal data of staff and users and protection of whistleblowers — no longer exceed the materiality thresholds selected. This development is the result of an adjustment of the rating methodology, updated data, an in-depth analysis of risks and impacts, a better assessment of the probability of occurrence and a more precise analysis of the extent of the stakeholders concerned. The revaluations led to the adjustment of certain parameters that were initially overestimated, in particular the probability and potential magnitude of impacts, which resulted in these four sustainability issues being positioned below the defined thresholds. These adjustments reflect an improvement in the robustness of the analysis without calling into question the Group's vigilance on these themes. Although these issues are not reported in this publication, they are receiving focus within the Group, which is continuing its policies and actions in this area. As far as pollution is concerned, the issues of microplastics and PFAS remain under surveillance, and NGE continues to monitor the state of scientific knowledge.

Conversely, the update of the study also led to the identification of new impacts, risks and opportunities, as well as to the revision of certain ratings in the light of additional analyses and a better consideration of the value chain. These adjustments led to new ROIs above emerging above materiality thresholds, particularly on issues relating to working hours, adquate wages and respect for the fundamental rights of certain workers within the value chain. This change reflects a deepening of the analysis of social risks and a better integration of regulatory and stakeholder expectations,

I- Negative impact R Risks O Opportunities I+ Positive impact Environment Community Direct link Indirect link ST MT LT

in accordance with the requirements of the CSRD. [DP 48g] Where available, the current and expected financial impacts are described in the relevant sections of the ESRS topic. [DP 48 d,e]

Further information regarding the governance, actions, indicators and objectives of these IROs can be found in the relevant sections of this report.

The disclosures have been determined on the basis of the methodology described in *Section 5.1.5.1 The double materiality assessment* process for this part.

In 2025, it was noted that more than €3 billion in revenue (i.e. 62% of global revenue) was linked to activities meeting the challenges of ecological transition. Details are available in Section *5.1.4.1. Strategy, business model and value chain of the Sustainability Report* in this part.

5.1.5. Impact, risk and opportunity management

5.1.5.1. Double materiality assessment process [IRO-1] [DP 53]

In 2025, the NGE Group carried out the annual update of its double materiality analysis (DMA) initially carried out in early 2024. In its methodology and in accordance with ESRS requirements, the Group has included all consolidated activities and covered both its own activities and its value chain. The CSR department and the Executive management team validated the process of updating the analysis. A cross-functional project group involving a panel of internal stakeholders were chosen to participate in the updating process through their knowledge of the NGE Group's value chain, stakeholder interests, business model, activities, the functioning of the Group and its history. The process was based on the analysis of the Group's changes in 2025, as well as on a review of the state of the art of knowledge regarding sustainability issues and the value chain, and their potential consequences on impacts, risks and opportunities (IROs) and/or on the assessment of their materiality. To complete the initial approach and the knowledge of internal experts, the NGE Group consulted an external expert in environmental and legal matters.

The Executive management team has been involved in the double materiality process since the launch of the study and at each validation stage. The overall process ensured compliance with the requirements of the CSRD, while strengthening the Group's Business Plan and feeding into the CSR roadmap.

5.1.5.1.1. Identification of impacts, risks and opportunities

Issues have been identified on the basis of various sources and input data:

- **the analysis of existing elements:** internal data (SWOT analyses prepared during the budget analysis phase by individual departments which categorise issues into threats/weaknesses and strengths/opportunities, etc);
- **analysis of the consequences of changes in the Group** (acquisitions, new major projects, new offers, etc.);
- **list of sectoral issues** (voluntary frameworks such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB-..., FNTP report);
- **a list of issues specific to the NGE Group,** with particular emphasis on those identified via the ongoing stakeholder dialogue process;
- **issue sheets** established during the first double materiality study;
- **external benchmarking of the global** and sectoral risk environment;
- **critical review** by an environmental expert.

The study of all this data made it possible to concatenate the sustainability issues in accordance with all sustainability topics as presented in ESRS 1 - AR16, while integrating, where necessary, topics specificto the sector and the NGE Group. Each issue, sub-issue, sub-sub-issue on the list gave rise to a detailed analysis of the context with a description of the issue in the general, sectoral and Group context. The context, including the regulatory context, was studied as well as the relevant stages of the value chain and the stakeholders affected and/or concerned. At the end, the mapping of environmental, social and governance (ESG) issues carried out in 2024 was reviewed and supplemented to identify the impacts, risks and opportunities (IROs) associated with the Group's activities and its value chain. The relevance of the issues and the IROs was challenged at each stage by feedback from internal stakeholders, illustrated by the fact that some issues initially deemed relevant were requalified as irrelevant, and vice versa. A precautionary principle was adopted for this second double materiality analysis exercise and expert feedback strengthened the level of relevance. A funnel approach has resulted in a list of impacts (positive and negative), risks and opportunities, actual or potential, in the short, medium or long term, arising from the Group's own operations, upstream or downstream. From this new list, the assessment of double materiality was produced.

It should be noted that in the context of this update of the DMA, the list of physical or transition risks related to climate change challenges has not been drawn up by distinguishing between the different climate scenarios, but has been established in a global manner (for more information, Refer to Section *5.2.1.*). Similarly, with regard to potential negative impacts on biodiversity and ecosystems, the list has been drawn up cross-functionally, without specifically pointing to sensitive areas or habitats (for more information, see Section *5.1.4.1.2. Material impacts, risks and opportunities and link to strategy and business model*). The NGE Group is currently working on the development of a map of sensitive areas. The

results from this study will be incorporated in future DMA updates.

5.1.5.1.2. Assessing the materiality of impacts, risks and opportunities

Assessment of positive and negative impacts

In-depth discussions with internal stakeholders (Central Services department experts) led to a selection of the most significant impacts from the long list of impacts grouped together in accordance with the 43 issues deemed potentially material.

The significant impacts were then defined:

- location within the value chain: upstream, own operations or downstream
- positive or negative, actual or potential impact
- timeframe (short, medium, long term) and then rated according to the following criteria:
- scale
- extent
- irremediable character (if negative)
- probability (if potential)

The following table indicates the criteria applied for this rating.

	SEVERITY			PROBABILITY
LEVEL	MAGNITUDE	EXTENT (RANGE)	IRREMEDIABILITY (FOR NEGATIVE IMPACTS)	PROBABILITY
1/ MINOR	Impact with minor consequences on stakeholders	Local (on one site) and/or Some individuals of a stakeholder are impacted	Easily remediable within 1 year and/or with low costs	**Very improbable** (order of magnitude: <5%)
2/ MODERATE	Impact with moderate consequences on stakeholders	Local (on a site and its surroundings) and/or The majority of individuals of a stakeholder are impacted	Remediable within 1 to 3 years and/or with moderate costs	**Improbable** (order of magnitude: 5 - 20%)
3/ SIGNIFICANT	Impact with significant consequences to stakeholders	Regional and/or Some individuals from several stakeholders are impacted	Difficult to remedy within 3-15 years and/or with significant costs	**Possible** (order of magnitude: 20 - 50%)
4/ HIGH	Impact with high consequences on stakeholders	National and/or The majority of individuals from several stakeholders are impacted or all individuals from a stakeholder	Easily remediable within 15 to 30 years and/or with very high costs	**Probable** (order of magnitude: 50 - 75%)
5/ MAJOR	Impact with major consequences for stakeholders	Cross-border and/or All individuals from several stakeholders are impacted	Non-remediable within 30 years and +	**Highly probable or confirmed** (order of magnitude: >75%)

To score these impacts, the methodology applied, in accordance with ESRS 1, is as follows:

- The severity score is broken down into 3 criteria (mgnitude, extent, irremediability). Each criterion was scored out of 5. The severity score is the sum of each of these scores and is therefore out of 15.
- The probability score was assessed out of 5 and reduced to 15 to be aligned with the severity score.
- Impact materiality score = Severity X Probability, i.e. a score out of 225.

It should be noted that for positive impacts, the criterion of irremediability is not taken into account, therefore the scores out of 10 are reduced to 15.

In the case of adverse impacts that may violate human rights, as specified in paragraph 45 of ESRS 1, severity outweighs probability, which resulted in:

- If the probability score reduced to 15 is lower than the severity score, it would downgrade the score, then the

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probability score is not included in the calculation and the score becomes: severity x severity.
- If the probability score is higher than the severity score, it would not downgrade the score and in this case the calculation of the score remains unchanged: severity x probability.

The ratings were discussed using the collective intelligence of experts and internal stakeholders during the workshops and validated by the CSR committee.
The impact materiality threshold has been set at 100, retaining major and critical impacts.

It should be noted that assumptions have been made regarding the accuracy and completeness of the information. These assumptions, based on the best available sources, contain a range of uncertainty specific to this type of exercise. The Group expects that these limitations will be gradually mitigated over time, providing a more accurate and comprehensive assessment of the impacts identified in future updates to the double materiality analysis.

Assessment of risks and opportunities
As with impacts, in-depth discussions led to a selection of the most significant risks and opportunities in relation to sustainability issues with the potential to affect operations, stakeholders and overall company resilience.

The most significant risks and opportunities have therefore been detailed (short, medium or long term) and rated collectively in consultation with experts and internal stakeholders on the basis of the following criteria:
- → potential extent of the impact on financial effects (cash flow, access to finance or company equity capital over the short, medium or long term);
- → probability of occurrence.

The following table indicates the criteria applied for this rating.

LEVEL	SEVERITY	PROBABILITY
1/ MINOR	< €1 million	**Very improbable** (order of magnitude: <5%)
2/ MODERATE	From €1 million to €10 million	**Improbable** (order of magnitude: 5-20%)
3/ SIGNIFICANT	From €10 million to €25 million	**Possible** (order of magnitude: 20-50%)
4/ HIGH	From €25 million to €50 million	**Probable** (order of magnitude: 50-75%)
5/ MAJOR	> €50 million	**Very probable or confirmed** (order of magnitude: >75%)

For the scoring of these risks and opportunities, the methodology applied, in accordance with ESRS 1, is as follows:
- For the sake of homogeneity with the rating of impacts, the rating of risks and opportunities is made out of 225.
- The severity score is assessed out of 5 and reduced to 15.
- The probability score is assessed out of 5 and reduced to 15.
- The financial materiality score = Severity X Probability, i.e. a score out of 225.

The ratings were discussed using the collective intelligence of experts and internal stakeholders during the workshops and validated by the CSR committee.

The impact materiality threshold has been set at 100, retaining major and critical risks and opportunities.

Although based on the best available or forward-looking information, valuations may contain a range of uncertainty inherent to this type of exercise. The NGE Group anticipates that these limitations will be gradually reduced, enabling a more accurate and comprehensive assessment of the risks and opportunities identified.

The list of material IROs was therefore compiled following completion of these 2 rating and threshold-setting exercises, and was subsequently approved by the Executive committee.

The Group uses the results of the double materiality analysis in its overall risk management process. For more information, see Section *5.1.3.4. Risk management and internal controls over Sustainability Report disclosures, Part 1. General disclosures – ESRS 2.*

The priority sustainability issues incorporated into the NGE Group general risk mapping are detailed in the management report in Chapter 3, Section 3.2 *The principal risks identified.*

5.1.6. Disclosure requirements in ESRS covered by the Sustainability Report IRO-2 [DP 56 and 59]

SUMMARY TABLE OF DISCLOSURE REQUIREMENTS

DISCLOSURE REQUIREMENT	MATERIAL SUSTAINABILITY ISSUES	SECTION OF THE SUSTAINABILITY REPORT	NON-MATERIAL	OMITTED UNDER THE TRANSITIONAL PROVISIONS
ESRS 2	**General Information**			
BP-1	**General basis for preparation of Sustainability Report**	Chapter 5.1.1. Preparation of Sustainability Report		
BP-2	**Disclosures in relation to specific circumstances**	Chapter 5.1.2: Specific circumstances		
GOV-1	**The role of the administrative, management and supervisory bodies**	Chapter 4: Corporate governance structure (management report)		
GOV-2	**Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies**	Chapter 5.1.3. Governance; Section 5.1.3.1. Governance of sustainability issues		
GOV-3	**Integration of sustainability-related performance in incentive schemes**	Chapter 5.1.3. Governance; Section 5.1.3.2. Integration of sustainability-related performance in incentive schemes		
GOV-4	**Statement on due diligence**	Chapter 5.1.3. Governance; Section 5.1.3.3. Statement on due diligence		
GOV-5	**Risk management and internal controls over sustainability reporting**	Chapter 5.1.3. Governance; Section 5.1.3.4. Risk management and internal controls over Sustainability Report disclosures		
SBM-1	**Strategy, business model and value chain**	Chapter 5.1.4. Strategy and business model; Section Strategy, business model and value chain		
SBM-2	**Interests and views of stakeholders**	Chapter 5.1.4. Strategy and business model; Sub-section 5.1.4.1.1 Interests and views of stakeholders		
SBM-3	**Material impacts, risks and opportunities and their interaction with strategy and business model**	Chapter 5.1.4. Strategy and business model; Sub-section 5.1.4.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model		
IRO-1	**Description of the process to identify and assess material impacts, risks and opportunities**	Chapter 5.1.5. Impact, risk and opportunity management, Section 5.1.5.1. Double materiality assessment process		
IRO-2	**Disclosure requirements in ESRS covered by the undertaking's sustainability statement**	Chapter 5.1.6. Disclosure requirements in ESRS covered by the Sustainability Report		
ESRS E1	**Climate change**			
E1. GOV-3	**Integration of sustainability-related performance in incentive schemes**	Chapter 5.2.1. Climate change; Section 5.2.1.1. General disclosures		
E1-1	**Transition plan for climate change mitigation**	Chapter 5.2.1: Climate change; Section 5.2.1.2: Climate change mitigation and transition plan and climate change mitigation and adaptation policies		
E1. SBM-3	**Material impacts, risks and opportunities and their interaction with strategy and business model**	Chapter 5.2.1. Climate change; Section 5.2.1.1. General disclosures		
E1. IRO-1	**Description of the process to identify and assess material impacts, risks and opportunities**	Chapter 5.1.5. Impact, risk and opportunity management, Section 5.1.5.1. Double materiality assessment process		
E1-2	**Policies related to climate change mitigation and adaptation**	Chapter 5.2.1. Climate change; Section 5.2.1.2. Climate change mitigation and transition plan and climate change mitigation and adaptation policies		
E1-3	**Actions and resources in relation to climate change policies**	Chapter 5.2.1. Climate change; Section 5.2.1.3. Actions and resources in relation to climate change policies		

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SUMMARY TABLE OF DISCLOSURE REQUIREMENTS *(CONTINUED)*

DISCLOSURE REQUIREMENT	MATERIAL SUSTAINABILITY ISSUES	SECTION OF THE SUSTAINABILITY REPORT	NON-MATERIAL	OMITTED UNDER THE TRANSITIONAL PROVISIONS
E1-4	Targets related to climate change mitigation and adaptation	Chapter 5.2.1. Climate change; Section 5.2.1.4. Targets related to climate change mitigation and adaptation		
E1-5	Energy consumption and mix	Chapter 5.2.1. Climate change; Section 5.2.1.5. Energy consumption and energy mix		
E1-6	Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2, 3 and Total GHG emissions		
E1-7	GHG absorption and GHG mitigation projects financed through carbon credits	Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2, 3 and Total GHG emissions		
E1-8	Internal carbon pricing	Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2, 3 and Total GHG emissions		
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	/		X
ESRS E2	Pollution			
E2. IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities related to pollution	/	X	
E2-1	Policies related to pollution	/	X	
E2-2	Actions and resources related to pollution	/	X	
E2-3	Targets related to pollution	/	X	
E2-4	Pollution of air, water and soil	/	X	
E2-5	Substances of concern and substances of very high concern	/	X	
E2-6	Anticipated financial effects from pollution-related risks and opportunities	/	X	X
ESRS E3	Water and marine resources			
E3. IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources	Chapter 5.2.2 Water and marine resources; Section 5.2.2.1 General disclosures		
E3-1	Policies related to water and marine resources	Chapter 5.2.2 Water and marine resources; Section 5.2.2.2 Policies related to water and marine resources		
E3-2	Actions and resources related to water and marine resources	Chapter 5.2.2. Water and marine resources; Section 5.2.2.3. Actions relating to water and marine resources		
E3-3	Targets related to water and marine resources	Chapter 5.2.2 Water and marine resources; Section 5.2.2.4. Targets and metrics related to water resources		
E3-4	Water consumption	Chapter 5.2.2. Water and marine resources; Section 5.2.2.5. Water consumption		
E3-5	Anticipated financial effects from water and marine resources-related risks and opportunities	/		X

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SUMMARY TABLE OF DISCLOSURE REQUIREMENTS *(CONTINUED)*

DISCLOSURE REQUIREMENT	MATERIAL SUSTAINABILITY ISSUES	SECTION OF THE SUSTAINABILITY REPORT	NON-MATERIAL	OMITTED UNDER THE TRANSITIONAL PROVISIONS
ESRS E4	**Biodiversity and ecosystems**			
E4. SBM-3	**Material impacts, risks and opportunities and their interaction with strategy and business model**	Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.1.Transition plan and consideration of biodiversity and ecosystems in strategy and business model in relation to the material IROs		
E4. IRO-1	**Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities**	Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.1. Transition plan and consideration of biodiversity and ecosystems in the strategy and the business model in relation to the material IROs		
E4-1	**Transition plan and consideration of biodiversity and ecosystems in strategy and business model**	Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.1. Transition plan and consideration of biodiversity and ecosystems in strategy and business model in relation to the material IROs		
E4-2	**Policies related to biodiversity and ecosystems**	Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.2. Policies related to biodiversity and ecosystems		
E4-3	**Actions and resources related to biodiversity and ecosystems**	Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.3. Actions and resources related to biodiversity and ecosystems		
E4-4	**Targets related to biodiversity and ecosystems**	Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.4. Targets and metrics related to biodiversity and ecosystems		
E4-5	**Impact metrics related to biodiversity and ecosystems change**	Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.4.Targets and metrics related to biodiversity and ecosystems		
E4-6	**Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities**	/		**X**
ESRS E5	**Resource use and circular economy**			
E5. IRO-1	**Description of the process to identify and assess material impacts, risks and opportunities related to resource use and circular economy**	Chapter 5.2.4. Resource use and circular economy; Section 5.2.4.1. General disclosures related to resource use and circular economy		
E5-1	**Policies related to resource use and circular economy**	Chapter 5.2.4. Resource use and circular economy; Section 5.2.4.2. Policies related to resource use and circular economy		
E5-2	**Actions and resources related to resource use and circular economy**	Chapter 5.2.4. Resource use and circular economy; Section 5.2.4.3. Actions and resources related to resource use and circular economy		
E5-3	**Targets related to resource use and circular economy**	Chapter 5.2.4 Resource use and circular economy; Section 5.2.4.4. Resource use and circular economy and targets		
E5-4	**Resource inflows**	Chapter 5.2.4. Resource use and circular economy; Section 5.2.4.5. Metrics related to the use of resource inflows and outflows; Sub-section 5.2.4.5.1. Resource outflows		
E5-5	**Resource outflows**	Chapter 5.2.4. Resource use and circular economy; Section 5.2.4.5. Metrics related to the use of resource inflows and outflows; Sub-section 5.2.5.4.2. Resource inflows		
E5-6	**Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities**	/		**X**

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SUMMARY TABLE OF DISCLOSURE REQUIREMENTS *(CONTINUED)*

DISCLOSURE REQUIREMENT	MATERIAL SUSTAINABILITY ISSUES	SECTION OF THE SUSTAINABILITY REPORT	NON-MATERIAL	OMITTED UNDER THE TRANSITIONAL PROVISIONS
ESRS S1	**Own workforce**			
S1. SBM-3	**Material impacts, risks and opportunities and their interaction with strategy and business model**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce		
S1-1	**Policies related to own workforce**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.1. Policies related to the workforce		
S1-2	**Processes for engaging with own workforce and workers' representatives about impacts**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.2. Processes for engaging with the workforce and workers' representatives about impacts		
S1-3	**Processes to remediate negative impacts and channels for own workforce to raise concerns**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.3. Processes for remedying negative impacts and channels for resolving concerns raised		
S1-4	**Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.2. Actions related to material IROs affecting the workforce		
S1-5	**Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.3. Workforce-related targets		
S1-6	**Characteristics of the undertaking's employees**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.4. Characteristics of employees		
S1-7	**Characteristics of non-employees in the undertaking's own workforce**			X
S1-8	**Coverage of negociations and social dialogue**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.5. Coverage of negotiations and social dialogue		
S1-9	**Diversity indicators**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.6. Diversity metrics		
S1-10	**Adequate wages**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.7. Remuneration		
S1-11	**Social protection**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.8. Social protection		
S1-12	**Persons with disabilities**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.9. Persons with disabilities		X
S1-13	**Training and skills development metrics**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.10. Training and skills development metrics		X
S1-14	**Health & Safety**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.11. Health and safety metrics		
S1-15	**Work-life balance**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.12. Work-life balance metrics		X
S1-16	**Remuneration metrics (pay gap and total remuneration)**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.7. Remuneration		
S1-17	**Incidents, complaints and severe human rights impacts**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.13. Incidents, complaints and severe human rights impacts		
S1-17	**Incidents, complaints and severe human rights impacts**	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.13. Incidents, complaints and severe human rights impacts		

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SUMMARY TABLE OF DISCLOSURE REQUIREMENTS *(CONTINUED)*

DISCLOSURE REQUIREMENT	MATERIAL SUSTAINABILITY ISSUES	SECTION OF THE SUSTAINABILITY REPORT	NON-MATERIAL	OMITTED UNDER THE TRANSITIONAL PROVISIONS
ESRS S2	**Workers in the value chain**			
S2. SBM-2	Interests and views of stakeholders	Chapter 5.3.2. Workers in the value chain; Section 5.3.2.1. General disclosures		
S2. SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Chapter 5.3.2. Workers in the value chain; Section 5.3.2.1. General disclosures		
S2-1	Work-life balance	Chapter 5.3.1. NGE Group workforce; Section 5.3.1.12. Work-life balance metrics		
S2-2	Policies related to workers in the value chain	Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-Section 5.3.2.2.1. Policies related to workers in the value chain		
S2-3	Processes for engaging with workers in the value chain about impacts	Chapter 5.3.2. Workers in the value chain; Section 5.3.2.3. Processes for engaging with workers in the value chain about impacts		
S2-4	Processes to remediate negative impacts and channels for workers in the value chain to raise concerns	Chapter 5.3.2. Workers in the value chain; Section 5.3.2.3. Processes to remediate negative impacts and communication channels		
S2-3	Taking action on material impacts on workers in the value chain, and approaches to managing material risks and pursuing material opportunities related to workers in the value chain, and effectiveness of those actions	Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-section 5.3.2.2.2. Actions and targets for workers in the value chain		
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-section 5.3.2.2.2. Actions and targets for workers in the value chain		
ESRS S3	**Affected communities**			
S3. SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Chapter 5.3.3. Affected communities; Section 5.3.3.1. General disclosures related to affected communities		
S3-1	Policies related to affected communities	Chapter 5.3.3. Affected communities; Section 5.3.3.2. Policies related to affected communities		
S3-2	Processes for engaging with affected communities about impacts	Chapter 5.3.3. Affected communities; Section 5.3.3.3. Processes for dialogue and engaging with affected communities about impacts		
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	Chapter 5.3.3. Affected communities; Section 5.3.3.4. Processes for remedying and channels for resolving concerns raised		
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Chapter 5.3.3. Affected communities; Section 5.3.3.5. Actions and approaches or managing material risks to affected communities		
S3-5	Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities	Chapter 5.3.3. Affected communities; Section 5.3.3.6. Targets related to risk management involving affected communities		
ESRS S4	**Consumers and end-users**			
S4. SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Chapter 5.3.4. Consumers and end-users; Section 5.3.4.1. General disclosures related to consumers and end-users		
S4-1	Policies related to consumers and end-users	Chapter 5.3.4. Consumers and end-users; Section 5.3.4.2. Policies related to consumers and end-users		
S4-2	Processes for engaging with consumers and end-users about impacts	Chapter 5.3.4. Consumers and end-users; Section 5.3.4.3. Processes for engaging with consumers and end-users about impacts		

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SUMMARY TABLE OF DISCLOSURE REQUIREMENTS *(CONTINUED)*

DISCLOSURE REQUIREMENT	MATERIAL SUSTAINABILITY ISSUES	SECTION OF THE SUSTAINABILITY REPORT	NON-MATERIAL	OMITTED UNDER THE TRANSITIONAL PROVISIONS
S4-3	**Processes to remediate negative impacts and channels for consumers and end-users to raise concerns**	Chapter 5.3.4. Consumers and end-users; Section 5.3.4.4. Processes or remedying negative impacts and channels for resolving concerns raised		
S4-4	**Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users and effectiveness of those actions**	Chapter 5.3.4. Consumers and end-users; Section 5.3.4.5. Taking action on material impacts on users, and approaches to managing the material risks and opportunities related to them		
S4-5	**Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities**	Chapter 5.3.4. Consumers and end-users; Section 5.3.4.6. Targets related to managing material IROs		
ESRS G1	**Business conduct**			
G1. GOV-1	**The role of the administrative, management and supervisory bodies**	Chapter 5.4.1. The role of governance bodies in business conduct		
G1. IRO-1	**Description of the processes to identify and assess material impacts, risks and opportunities**	Chapter 5.4.2. Identification of material IROs related to business conduct		
G1-1	**Business conduct policies and corporate culture**	Chapter 5.4.3. Business conduct policies and corporate culture		
G1-2	**Management of relationships with suppliers**	Chapter 5.4.5. Management of relationships with suppliers		
G1-3	**Prevention and detection of corruption and bribery**	Chapter 5.4.4. Prevention and detection of corruption and bribery		
G1-4	**Incidents of corruption or bribery**	Chapter 5.4.4: Prevention and detection of corruption and bribery; Section 5.4.4.4 Incidents of corruption or bribery		
G1-5	**Political influence and lobbying activities**	Chapter 5.4.4. Prevention and detection of corruption and bribery		
G1-6	**Payment practices**	Chapter 5.4.5. Management of relationships with suppliers		

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TABLE OF DATA POINTS DERIVED FROM OTHER EU LEGISLATION

DATA POINTS DERIVED FROM OTHER EU LEGISLATION	SFDR REFERENCE	PILLAR 3 REFERENCE	REFERENCE REGULATION ON BENCHMARKS	EUROPEAN CLIMATE LAW REFERENCE	SECTION OF THE SUSTAINABILITY REPORT
ESRS 2 GOV-1 21 d) Gender diversity within corporate governance bodies	X		X		Chapter 4: Corporate governance structure (management report)
ESRS 2 GOV-1 21 e) Percentage of board members who are independent			X		Chapter 4: Corporate governance structure (management report)
ESRS 2 GOV-4 30 Statement on due diligence	X				Chapter 5.1.3: Governance; Section 5.1.3.3: Statement on due diligence
ESRS 2 SBM-1 40d) i) Involvement in activities related to fossil fuel activities	X	X	X		N/A
ESRS 2 SBM-1 40d) ii) Involvement in activities related to chemical production	X		X		N/A
ESRS 2 SBM-1 40d) iii) Involvement in activities related to controversial weapons	X		X		N/A
ESRS 2 SBM-1 40d) iv) Involvement in activities related to cultivation and production of tobacco			X		N/A
ESRS E1-1 14 Transition plan to reach climate neutrality by 2050				X	Chapter 5.2.1: Climate change; Section 5.2.1.2: Climate change mitigation and transition plan and climate change mitigation and adaptation policies
ESRS E1-1 16 g) Undertakings excluded from Paris-aligned benchmarks		X	X		N/A
ESRS E1-4 34 GHG emission reduction targets	X	X	X		Chapter 5.2.1: Climate change; Section 5.2.1.4: Targets related to climate change mitigation and adaptation
ESRS E1-5 38 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	X				Chapter 5.2.1. Climate change; Section 5.2.1.5. Energy consumption and mix
ESRS E1-5 37 Energy consumption and mix					Chapter 5.2.1. Climate change; Section 5.2.1.5. Energy consumption and mix
ESRS E1-5 40-43 Energy intensity associated with activities in high climate impact sectors	X				Chapter 5.2.1. Climate change; Section 5.2.1.5. Energy consumption and mix
ESRS E1-6 44 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	X	X	X		Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2, 3 and Total GHG emissions

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TABLE OF DATA POINTS DERIVED FROM OTHER EU LEGISLATION *(CONTINUED)*

DATA POINTS DERIVED FROM OTHER EU LEGISLATION	SFDR REFERENCE	PILLAR 3 REFERENCE	REFERENCE REGULATION ON BENCHMARKS	EUROPEAN CLIMATE LAW REFERENCE	SECTION OF THE SUSTAINABILITY REPORT
ESRS E1-6 53-55 Gross GHG emissions intensity	X	X	X		Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2, 3 and Total GHG emissions
ESRS E1-7 56 GHG absorption and carbon credits paragraph 56			X		Chapter 5.2.1. Climate change; Section 5.2.1.6. Gross Scope 1, 2, 3 and Total GHG emissions
ESRS E1-9 66 Exposure of the benchmark portfolio to climate-related physical risks		X			Not deferred under the transitional
ESRS E1-9 66 a) Disaggregation of monetary amounts by acute and chronic physical risk		X			Not deferred under the transitional
ESRS E1-9 66 c) Location of significant assets at material physical risk		X			Not deferred under the transitional
ESRS E1-9 67 c) Breakdown of the carrying value of its real estate assets by energy-efficiency class		X			Not deferred under the transitional
ESRS E1-9 69 Degree of exposure of the portfolio to climate-related opportunities			X		Not deferred under the transitional
ESRS E2-4 28 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	X				N/A
ESRS E3-1 9 Water and marine resources	X				Chapter 5.2.2 Water and marine resources; Section 5.2.2.2 Policies related to water and marine resources
ESRS E3-1 13 Dedicated policy	X				Not deferred under the transitional
ESRS E3-1 14 Sustainable oceans and seas	X				N/A
ESRS E3-4 28 c) Total water recycled and reused	X				Chapter 5.2.2 Water and marine resources; Section 5.2.2.5 Water consumption
ESRS E3-4 29 Total water consumption in m^3 per net revenue on own operations	X				Chapter 5.2.2 Water and marine resources; Section 5.2.2.5 Water consumption
ESRS 2- SBM-3 - E4 16a)	X				Chapter 5.2.3: Biodiversity and ecosystems; Section 5.2.3.1: Transition plan and consideration of biodiversity and ecosystems in strategy and business model in relation to the material IROs

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TABLE OF DATA POINTS DERIVED FROM OTHER EU LEGISLATION *(CONTINUED)*

DATA POINTS DERIVED FROM OTHER EU LEGISLATION	SFDR REFERENCE	PILLAR 3 REFERENCE	REFERENCE REGULATION ON BENCHMARKS	EUROPEAN CLIMATE LAW REFERENCE	SECTION OF THE SUSTAINABILITY REPORT
ESRS 2- SBM-3 - E4 16b)	X				Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.1. Transition plan and consideration of biodiversity and ecosystems in strategy and business model in relation to the material IROs
ESRS 2- SBM-3 - E4 16c)	X				Chapter 5.2.3. Biodiversity and ecosystems; Section 5.2.3.1. Transition plan and consideration of biodiversity and ecosystems in strategy and business model in relation to the material IROs
ESRS E4-2 24 b) Sustainable land / agriculture practices or policies	X				Not deferred under the transitional
ESRS E4-2 24 c) Sustainable oceans / seas practices or policies	X				Not deferred under the transitional
ESRS E4-2 24 d) Policies to address deforestation	X				Not deferred under the transitional
ESRS E5-5 37 d) Non-recycled waste	X				Chapter 5.2.4. Resource use and circular economy; Section 5.2.4.5. Metrics related to the use of resource inflows and outflows; Sub-section 5.2.4.5.2. Resource outflows
ESRS E5-5 39 Hazardous waste and radioactive waste	X				Chapter 5.2.4. Resource use and circular economy; Section 5.2.4.5. Metrics related to the use of resource inflows and outflows; Sub-section 5.2.4.5.2. Resource outflows
ESRS 2- SBM-3 - S1 14 f) Risk of incidents of forced labour	X				Non-material
ESRS 2- SBM-3 - S1 14 g) Risk of incidents of child labour	X				Non-material
ESRS S1-1 20 Human rights policy commitments	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.1. Policies related to the workforce
ESRS S1-1 21 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8			X		Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.1. Policies related to the workforce
ESRS S1-1 22 Processes and measures for preventing trafficking in human beings	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.1. Policies related to the workforce
ESRS S1-1 23 Workplace accident prevention policy or management system	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.1. Policies related to the workforce
ESRS S1-3 32 c) Grievance/complaints handling mechanisms	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.1. General disclosures related to the workforce; Sub-section 5.3.1.1.3. Processes for remedying negative impacts and channels for resolving concerns raised

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TABLE OF DATA POINTS DERIVED FROM OTHER EU LEGISLATION *(CONTINUED)*

DATA POINTS DERIVED FROM OTHER EU LEGISLATION	SFDR REFERENCE	PILLAR 3 REFERENCE	REFERENCE REGULATION ON BENCHMARKS	EUROPEAN CLIMATE LAW REFERENCE	SECTION OF THE SUSTAINABILITY REPORT
ESRS S1-14 88 b) c) Number of fatalities and number and rate of work-related accidents	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.11. Health and safety metrics
ESRS S1-14 88 e) Number of days lost to injuries, accidents, fatalities or illness	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.11. Health and safety metrics
ESRS S1-16 97 a) Unadjusted gender pay gap	X		X		Chapter 5.3.1. NGE Group workforce; Section 5.3.1.7. Remuneration
ESRS S1-16 97 b) Excessive CEO pay ratio	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.7. Remuneration
ESRS S1-17 103 a) Incidents of discrimination	X				Chapter 5.3.1. NGE Group workforce; Section 5.3.1.13. Incidents, complaints and severe human rights impacts
ESRS S1-17 104 a) Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	X		X		Chapter 5.3.1. NGE Group workforce; Section 5.3.1.13. Incidents, complaints and severe human rights impacts
ESRS 2- SBM-3 - S2 11 b) Significant risk of child labour or forced labour in the value chain	X				Non-material
ESRS S2-1 17 Human rights policy commitments	X				Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-section 5.3.2.2.1. Policies related to workers in the value chain
ESRS S2-1 18 Policies related to workers in the value chain	X				Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-Section 5.3.2.2.1. Policies related to workers in the value chain
ESRS S2-1 19 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	X		X		Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-Section 5.3.2.2.1. Policies related to workers in the value chain
ESRS S2-1 19 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8			X		Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-Section 5.3.2.2.1. Policies related to workers in the value chain
ESRS S2-4 36 Human rights issues and incidents connected to its upstream and downstream value chain	X				Chapter 5.3.2. Workers in the value chain; Section 5.3.2.2. Policies, actions and targets related to workers in the value chain; Sub-section 5.3.2.2.3. Specific case of human rights reporting
ESRS S3-1 16 Human rights policy commitments			X		Chapter 5.3.3. Affected communities; Section 5.3.3.2. Policies related to affected communities
ESRS S3-1 17 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	X		X		Chapter 5.3.3. Affected communities; Section 5.3.3.2. Policies related to affected communities

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TABLE OF DATA POINTS DERIVED FROM OTHER EU LEGISLATION *(CONTINUED)*

DATA POINTS DERIVED FROM OTHER EU LEGISLATION	SFDR REFERENCE	PILLAR 3 REFERENCE	REFERENCE REGULATION ON BENCHMARKS	EUROPEAN CLIMATE LAW REFERENCE	SECTION OF THE SUSTAINABILITY REPORT
ESRS S3-4 36 Human rights issues and incidents	X				Chapter 5.3.3. Affected communities; Section 5.3.3.5.Actions and approaches for managing material impacts on affected communities
ESRS S4-1 16 Policies related to consumers and end-users	X				Chapter 5.3.4. Consumers and end-users; Section 5.3.4.2. Policies related to consumers and end-users
ESRS S4-1 17 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	X		X		Chapter 5.3.4. Consumers and end-users; Section 5.3.4.2. Policies related to consumers and end-users
ESRS S4-4 35 Human rights issues and incidents	X				Chapter 5.3.4. Consumers and end-users; Section 5.3.4.5. Taking action on material impacts on users, and approaches to managing the material risks and opportunities related to them
ESRS G1-1 10 b) United Nations Convention against Corruption	X				Chapter 5.4.3. Business conduct policies and corporate culture
ESRS G1-1 10 d) Protection of whistleblowers	X				Chapter 5.4.3. Business conduct policies and corporate culture
ESRS G1-4 24 a) Fines for violation of anti-corruption and anti-bribery laws	X		X		Chapter 5.4.4. Prevention and detection of corruption and bribery; Section 5.4.4.4 Incidents of corruption or bribery
ESRS G1-4 24 b) Standards of anti-corruption and anti-bribery	X				Chapter 5.4.4. Prevention and detection of corruption and bribery; Section 5.4.4.4. Incidents of corruption or bribery

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PART 2

5.2. ENVIRONMENTAL INFORMATION AND TAXONOMY

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The NGE Group signed the United Nations Global Compact in 2016, and is therefore committed to aligning its economic activities with the Sustainable Development Goals.
The following explanations refer to the Group's corporate purpose: 'Working together to build infrastructures that change the world and which we can be proud of':

- Working together: Unity is a cardinal virtue we all share, and our business sector synergies are what drive our performance.
- Structures that change the world: the ecological transition requires new infrastructures for mobility, water management, energy production, etc. In this way, the infrastructure we build contributes directly to the ecological transition.
- And which we can be proud of: at the NGE Group, these structures will be built by putting people first, respecting the environment and making a useful contribution to the regions where these new infrastructures are created.

This vision reveals what role it intends to play in the ecological transition. It has established itself as a key player in low-carbon and multi-modal mobility, the circular economy, water management, the transformation of cities and adaptation to climate change. True to its values of Unity, Ambition and Transparency, the Group draws on the operational expertise required to design, build, operate and maintain projects in a resource-efficient, low-carbon and environmentally responsible manner. It harnesses its entrepreneurial spirit, its capacity for innovation and its ability to mobilise its employees, partners, customers, suppliers and subcontractors in the pursuit of a sustainable world.

Aware that it is at a pivotal moment in the development of its business sector and associated skills, the NGE Group is innovating and adapting to design and build differently in order to reduce its environmental impact and meet new market expectations. It is thus a source of proposals, encouraging changes in practices internally as well as with co-contracting partners, suppliers, subcontractors and customers. It has developed a 2024-2028 Environment Plan, aligned with its strategic plan to meet the economic, social and environmental challenges.
This plan defines 4 strategic priorities for action:

- climate: decarbonising its activities, phasing out its use of fossil fuels and adapting to climate change;
- resources, water and biodiversity: conserving resources and biodiversity, contributing to the circular economy and protecting and restoring natural habitats;
- operational reflex: making the environment an operational reflex, and measuring, disseminating and energising its environment policy;
- partners: taking action and driving innovation to protect the environment and make a useful contribution to the regions alongside its customers, co-contractors, suppliers and subcontractors.

Through this plan, the Group is committed to transforming its act of designing and building, and to encouraging more responsible uses. It sets targets for 2030. It is supported by all of the Group's business sectors and subsidiaries, from the design phase to the construction and operation phase. It also aims to mobilise customers, co-contractors, suppliers and subcontractors.

The Environment Plan is based on 4 environmental rules that act as guiding principles for all employees, regardless of business sector or profession:

- Rethink: question routine design and build methods and procedures, departing from them and acting with restraint; these are all things we can learn from the way natural ecosystems operate. Draw inspiration from nature in all behaviours and act with temperance.
- Reduce: seek sobriety, use fewer energy resources or materials, favour renewable and recycled resources, i.e. take into account and reduce our impact on the planet. Doing better with less in each of our activities: design, sourcing of materials, works, maintenance, end of life, etc.
- Recycle: reuse, intensify use, extend lifespan, enhance our products and materials, i.e. reconsider their value. In a finite world, it is one of the solutions to avoid generating unnecessary waste and taking virgin resources. To be players in the circular economy for ourselves and for our customers.
- Restore: interrupt the processes of deterioration or degradation, reconditioning, reinstating and renovating are things we can and must do for the benefit of natural environments and the infrastructures we build.

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PART 2

5.2. ENVIRONMENTAL INFORMATION AND TAXONOMY

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5.2.1.1. General disclosures

ESRS 2 GOV-3 SBM-3 IRO-1

To act fully in the ecological transition, NGE takes into account the challenges of climate change in all of its activities and development. The double materiality analysis carried out in 2024 and updated in 2025 reveals the following IROs as material for the Group and its value chain:

N°	ESRS	Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
1	E1	ENERGY	Fossil fuel dependency risk: volatile fossil fuel prices or supply difficulties can lead to financial instability if operating costs rise significantly.	R	NGE			
2	E1	CLIMATE CHANGE: MITIGATION AND ADAPTATION	Upstream activities, such as the extraction and processing of materials, and downstream activities related to the use of infrastructure and buildings are GHG emitters.	I-	UPSTREAM, DOWNSTREAM	Environment	Indirect link	
			The NGE Group contributes to climate change through its GHG emissions (emissions from the fleet of machinery and trucks, company and utility vehicles, industrial activities and buildings).	I-	NGE	Environment	Direct link	
			The Group's adaptation to the effects of climate change (e.g. mobilisation during emergency interventions, staggered working hours) may modify the working conditions of employees and have impacts on their personal lives, their working environment and their health and safety.	I-	NGE	Community	Direct link Indirect link	
			The investments necessary to decarbonise our activities represent a cost to which are added various tax mechanisms, etc. (transition risk).	R	NGE			
			The decline in markets that do not contribute to climate change mitigation may represent a risk of business loss, and low-carbon markets require innovation, upgrading of design offices and teams, etc. (transition risk).	R	NGE			
			Increasing its expertise in resilience-focused construction projects, such as the construction of protection and safety structures, sustainable buildings and climate change resistant infrastructures, gives the NGE Group the opportunity to position itself in these markets. (transition risk).	O	NGE			
			Low-carbon mobility, natural resource protection, adaptation to climate change and the energy transition all represent market opportunities. (transition risk).	O	NGE			

[DP 18]

In 2025, €3.133 billion or 62% of the NGE Group's revenue was generated by activities related to the ecological transition (€1.209 billion for low-carbon and multi-modal mobility, €1.383 billion for resources and circularity, €0.244 billion for resilience and adaptation and €0.297 billion for the energy transition). As far as climate hazards are concerned, the financial effects are not significant in 2025. The investment costs necessary for decarbonisation are being quantified in line with formalising the future transition plan for climate change mitigation.

Details of the methodology used to identify and assess IROs are shown in Section *5.1.5.1 Double materiality assessment process [IRO-1] in Part 1. General disclosures - ESRS 2.*
The identification and rating of IROs related to climate change took full account of GHG emission volumes, as well as physical and transition risks with the potential to impact NGE Group activities and value chain, based on scientific reports such as those published by the IPCC, industry-specific information (FNTP, Sustainability Accounting Standards Board - SASB, etc.) and internal data.

I- Negative impact R Risks O Opportunities I+ Positive impact Environment Community Direct link Indirect link ST MT LT

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The climate change hazards taken into account in the double materiality analysis are those cited in Commission Delegated Regulation (EU) 2021/2139. The main physical risks that may impact the value chain can be summarised as follows:

UPSTREAM	• Impacts of climatic hazards (extreme heat, floods, landslides, etc.) on suppliers' production sites, their production processes and on distribution: production stoppages, inventory damage, etc. • Disruptions in the supply of raw materials and resources, including biomass and water: wood, straw, water, sand.
NGE	• Stoppages or disruptions to construction sites due to weather-related hazards resulting in delivery delays or even quality problems. • Impacts of climatic hazards on NGE Group's production sites (quarries, asphalt plants, etc.).
DOWNSTREAM	• Weakening or deterioration of public infrastructures or delivered property assets.

The climate-related transition risks taken into consideration are taken from the TCFD (Task Force on Climate-related Financial Disclosures) classification. The main transition risks that could impact the value chain can be summarised as follows:

UPSTREAM	• Political risks (regulatory changes on imported deforestation, risks of wood substitution). • Market risks (decrease in competitiveness and increase in the cost of raw materials, low-carbon or biosourced materials, biomass, energy). • Reputational risks (low consideration of the expectations of stakeholders impacted upstream of a project).
NGE	• Political risks (tensions on water availability and associated regulatory measures). • Liability risks (regulatory changes such as ZAN, AGEC, RE2020, REACH, CSRD, EU Nature Regulation, etc., duty to advise the Project Owner, or even additional ERC studies and modification of a post-ecological diagnosis project). • Liability and reputational risks (legal recourse against an activity/project).
DOWNSTREAM	• Liability and reputational risks. • Environmental health risks (pollution of environments, etc.).

In addition, in 2025, NGE undertook, with the support of an expert, an in-depth analysis of climate risks, which are also related to both the Group's exposure to climate hazards and its vulnerabilities. The vulnerabilities studied could be grouped into four categories:

- → The vulnerability of workers exposed to weather conditions on construction sites can affect the difficulty of their work and their health, and lead to absences, with consequences for revenue, productivity, labour costs and construction site costs.
- → The vulnerability of infrastructures can affect their integrity, the value of NGE's assets, and generate additional repair or adaptation CAPEX in order to maintain a sufficient level of activity .
- → The vulnerability of operations to climatic conditions can limit the activity of sites and sites, leading to delays, shutdowns and impacts on revenue or additional OPEX.
- → The vulnerability of the upstream value chain in view of the availability or cost of certain materials, which may depend on climatic conditions.

The scope of the analysis covered six activities including the fixed sites and concessions of the Group's eight business sectors. Five time horizons were taken into consideration (the historical reference, 2030, 2040, 2050 and 2070). The pessimistic scenario (SSP5-8.5) was used, as recommended by the CSRD to analyse physical risks. This is a high-carbon global development scenario with persistent dependence on fossil fuels, sustained economic growth and weak climate action. The sites were covered by a qualitative analysis. The exposure of construction sites to climate hazards cannot be quantified due to their changing location. Nevertheless, a first version of their vulnerability profile has been built.

The results of the study show that:

- With regard to fixed sites and concessions, climate change will impact NGE's activity through the impacts of changes in temperatures (particularly extreme temperatures), drought, fires and the shrinkage and swelling of clays. The effects will be significant on the health and safety of workers, with an increase in the level and frequency of maintenance, property damage, increased monitoring and an increase in insurance costs. On the other hand, the reduction of frost periods in certain regions may facilitate construction and operations. It should be noted that climate change could also be an opportunity to increase the number of construction sites, in view of the increased frequency of landslides or for the increased frequency of infrastructure maintenance work. Nevertheless, caution is still warranted given the decline in customers' credit worthiness in the face of soaring repair costs.
- With regard to construction sites, as described above, the risks depend heavily on the specific context (e.g. rainfall, flooding, fires, storms, etc.). However, heatwaves are worth mentioning as one of the main risks encountered across a wide range of sectors, leading to reduced productivity, risks to workers' health and safety, the need to adjust working hours (night work), and constraints on certain materials (e.g. concrete curing). The consequences would then include an increase in labour costs and operational costs, a slowdown in activity, delays or even a reduction in revenue. In the event of a prolonged drought, construction sites could face restrictions on water use, increased dust levels, or even conflicts with other local uses of water resources. The consequences would then include increased operational costs, the need to commit additional capital expenditure (CAPEX) to reduce water requirements, a slowdown in activity, delays or a fall in revenue. Changes in customer demand, combined with climate-related risks, will necessitate adjustments to construction methods, a tightening of technical standards and increased demands from clients regarding the resilience of infrastructure. As such, for NGE, this translates into additional investments to be made, higher engineering costs, but also opportunities for business growth and increased revenue from the climate adaptation markets.

- With regard to raw materials, plant and equipment, supply, economic, reputational and regulatory risks are to be considered, particularly for:
  - copper: pressure on supply and increased price volatility, social and environmental criticism,
  - steel: tensions on recycled steel, price of imported non-low-carbon steel, exposure to geopolitical risks and energy prices,
  - aggregates: tensions on the resource, costs of transporting over a greater distance, regulatory obligations for reuse, recycling and recycled content,
  - sand: tensions on the resource, costs of transporting over a greater distance, traceability,
  - wood: forests weakened by the effects of climate change, cost of diligence systems, certification, traceability, increase in regulatory requirements.

To summarise, the climate risks and opportunities identified as material for the NGE Group are above all market-related transition risks (changes in customer behaviour) and technological risks with the costs of replacing equipment and techniques. The physical risks related to the hazards of repeated heat waves and droughts present challenges in terms of CAPEX and adaptation of the cost structure.
[DP 18; DP 19a; DP 19b; DP 19c; DP 20; DP 21]

To date, the Group has not put in place any incentive mechanisms, remuneration policies or performance evaluation systems linked to climate considerations for its members of governance (Strategy board and Executive committee).
[DP 13]

Nevertheless, since 2024, the annual appraisal campaign has aligned individual objectives with NGE Group's roadmap. A list of 10 shared goals has been prepared for branch managers, project managers and senior operations managers, accompanied by a CSR element: quarterly monitoring of the Environment Plan and associated indicators rollout, including climate indicators. These objectives are included in the forms that the employees concerned complete each year.

5.2.1.2. Climate change mitigation transition plan and climate change mitigation and adaptation policies E1-1 E1-2

A transition plan for climate change mitigation, in line with the requirements of the CSRD, is being developed. The Group's future transition plan will be aligned, for all its business sectors, with a trajectory of 1.5°C according to the IPCC RCP2.6 scenario and in accordance with the Paris Agreement. The Group joined the SBTi in February 2024 and is committed to a validated transition plan by 2030 and 2050. This was finalised and filed in February 2026 with SBTi. The validation will take place during the year.
NGE is stepping up its efforts to decarbonise its activities. Since 2019, the Group has set itself a target of reducing its GHG emissions by 4% per year on Scopes 1 & 2; to aim for a carbon intensity on Scopes 1-2-3 of 275 kgCO_2eq per k€ of revenue by 2030 (in line with the objectives of the FNTP - Fédération Nationale des Travaux Publics); reduce the share of fossil fuels in total energy by 20% (Scopes 1 and 2); but also to increase in its business model the share of activities working for the development of low-carbon mobility, the energy transition and adaptation to climate change. The targets of the climate change mitigation policy are detailed in Section *5.2.1.4. Targets related to climate change mitigation and adaptation*.
[DP 16a]

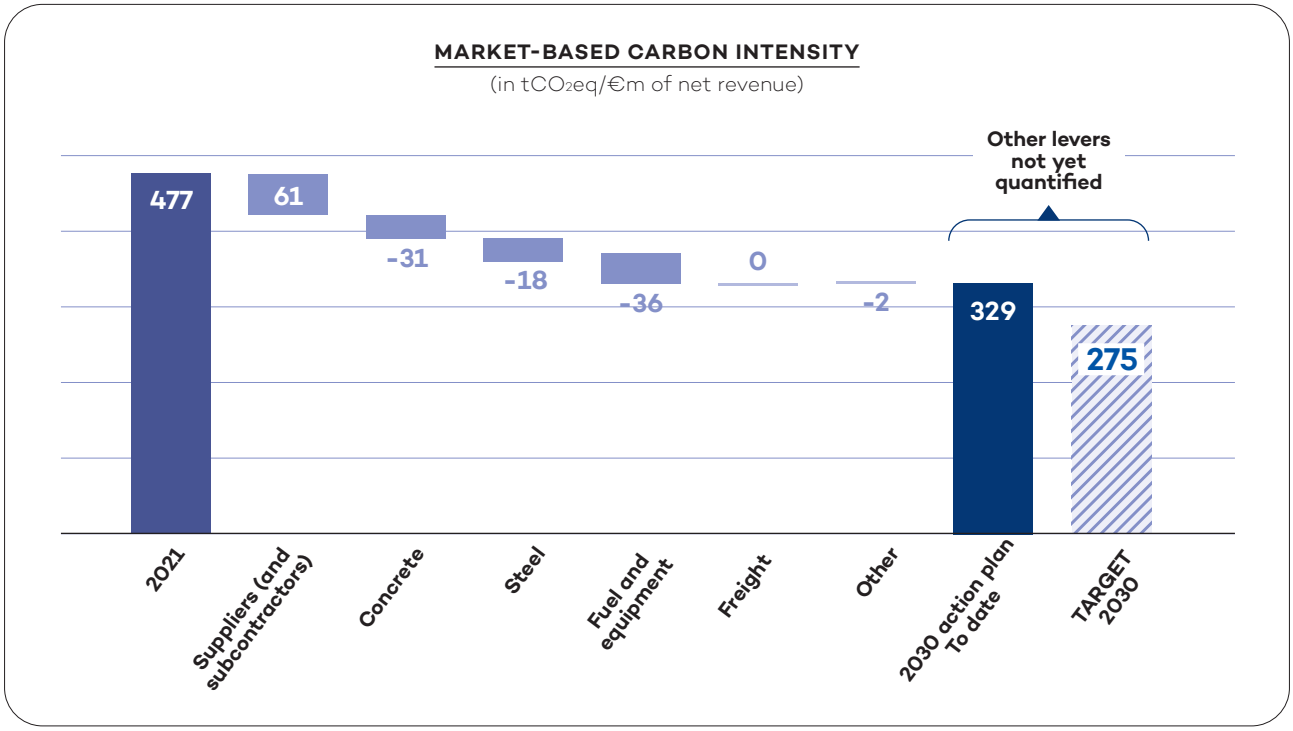
To feed into the transition plan, NGE organised internal decarbonisation workshops in 2025 to identify the main action levers and associated investments for each of the Group's eight business sectors as well as for cross-functional topics.

Thus, to achieve its mitigation objectives, NGE has identified several action levers:

- **act with suppliers and subcontractors,**
- **act on the design and optimisation of projects,**
- **act on raw materials, particularly concrete and steel,**
- **act on plant and machinery fleet and fuels,**
- **act on the energy efficiency of buildings and deploy renewable energy,**
- **act on behaviours.**

It should be noted that with regard to Scope 3, which accounts for 90% of GHG emissions, work has been carried out to identify priority levers and will result in a roadmap in line with the targeted decarbonisation trajectory in 2026. The 2025 provisional decarbonisation plan is presented below, it will be specified in early 2026, in parallel with the finalised mitigation plan.

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Pending the publication of the future transition plan, an action plan is presented in more detail in Section *5.2.1.3. Actions and resources in relation to climate change policies* in this chapter. [DP 16b]

The investment plan associated with the transition plan will be formalised and also presented later [DP 16c]. However, the means and resources currently available for mitigation and adaptation to change are described below in the paragraph *Means deployed and financial and other resources invested.*

NGE is convinced that this transition plan will stimulate its innovation, better meet market expectations, strengthen its competitiveness and reputation and anticipate changes in public policies. It will also be a key tool to ensure the resilience of its business model. Thus, the new 2026-2030 Business Plan is based on five pillars of growth and transformation focused on the ecological transition and current and future generations, four of which directly relate to climate issues in terms of adaptation and mitigation:

- **Strengthen the resilience and adaptation of the regions,**
- **Accelerate the energy transition,**
- **Preserve natural resources and promote the circular economy,**
- **Develop low-carbon mobility,**
- **Develop and maintain the regions.**

In terms of energy transition, it intends to develop its activities around renewable energy (wind, solar, biomass, hydraulic, geothermal), the nuclear industry, EVSE charging stations, electricity production and distribution, heating networks and smart grids. In terms of support for resilience and adaptation, these are revegetation, soil artificiation reversal and soil sealing reversal activities, protection and safety structures, energy renovation and low-carbon construction projects, industrial and territorial ecology, or modular and adaptive buildings, eco-districts and sustainable urban planning that are being pushed. In terms of low-carbon mobility, the Group is developing its activities around rail, cycle, navigable and greenway routes, as well as multi-modal solutions such as rail and river ports, rail-road platforms, mobility and modal shift hubs, and infrastructure operations. With regard to the circular economy, natural resources and regeneration, the Group is developing its positions in the markets for water management and distribution, resource reuse, recycling and recovery of materials and water, the development of reuse hubs and resource centres. It operates on soil and water decontamination, asbestos removal, nature restoration and renewal projects, plant and ecological engineering.

The CSR policy for 2026-2030 "New Generations of Committed Entrepreneurs", backed by the Business Plan, provides a framework for aligning economic activities with environmental issues and for each employee to contribute to creating value in the short, medium and long term. The environmental component consists of accelerating the ecological transition, in particular by decarbonising its activities, gradually reducing its dependence on fossil fuels and adapting to climate change. Faced with the climate emergency, NGE Group is mobilising all stakeholders to reduce the carbon intensity of its own activities and support the energy transition of the regions.

Thus, the 2024-2028 Environment Plan defines the framework for actions to decarbonise activities, reduce dependence on fossil fuels and adapt to climate change. It applies to the

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entire scope of the Group's activities. It is based on the "avoid, reduce, offset" approach advocated by the French Ministry of the Environment, the UN Sustainable Development Goals, the ISO 14001 standard and the work of the SBTi. It was built together with the members of the Executive committee and Executive management team and is fully aligned with the Business Plan and its five growth pillars (see above).
The transition plan currently being formalised is a continuation of and a complement to its Environment Plan and fully aligned with the orientations of its Business Plan [DP 16h]. The governing bodies have validated the Environment Plan, they carry its vision and guarantee its progress. To meet its commitments, a governance policy has been adopted that is implemented at all levels of the organisation and within all operational entities and central services departments. Indeed, NGE is convinced that it is the combination of its strengths and its ability to mobilise all the players in the chain that will make it possible to identifyand implement solutions to achieve its climate objectives. The future transition plan, which is currently being formalised, will follow the same process [DP 16i].

The environmental officers in each operating department and central services departments are responsible for consolidating quarterly reporting within their scope and ensuring the audit and transparency of results. The operational and functional departments monitor and report quarterly to the Executive management team on the progress of actions during performance reviews or supervisory board meetings. The CSR department supports the deployment of the environmental plan, consolidates quarterly reporting and assesses the achievement of operational and strategic objectives. It drafts the annual progress report and coordinates the various audits. Progress is described below in the same section.
[DP 24, 25 a,b,c,d,e]

Means deployed and financial and other resources invested
The operational and central services departments have adopted the Environment Plan, and are implementing it within their respective scopes of responsibility by developing a contextualised action plan, which is then incorporated into their annual roadmaps and budgets, and submitted to the Executive management team at the end of each year along with their annual reports.
Regarding investments related to decarbonisation, the amount in 2025 amounted to €11.7 million and concerns equipment, real estate and vehicle CAPEX.

Environmental upskilling for employees accounts for 3% of the total training budget.
The CAPEX amount of environmentally sustainable activities aligned with the taxonomy is €26.5 million, of which 96.6% is inherent to climate change mitigation, *i.e.* €25.6 million. For more information, refer to Chapter *5.2.5. Information egarding the European taxonomy* in this Part. [DP 16c]

As part of its 2026-2030 Business Plan and its Environment Plan, the NGE Group is committed to aligning its investments with its decarbonisation strategy and its future transition plan for climate change mitigation. Indeed, 73% of the activity expected in 2030 will be driven by the four strategic pillars related to the ecological transition, namely energy transition (2.9x expected growth), resilience and adaptation (2.2x expected growth), low-carbon and multi-modal mobility (1.6x expected growth), resources and circularity (x1.4 expected growth).
[DP 16e]

Further information about the EU Green Taxonomy can be found in Chapter *5.2.5 Information regarding the European* taxonomy in this Part.
It is important to note that NGE is not excluded from those European Union reference frameworks aligned with the Paris Agreement, since the Group is not involved in any of the excluded activities.
[DP 16g]

Locked-in emissions [DP 16d]
In the context of its activities, the emissions identified are those due to fixed assets (IT equipment, machinery and land) and represent 2.9% of the carbon footprint in 2025. Outside the scope of concessions, the use and the end-of-life of built infrastructure are not yet included in the carbon footprint calculation in the absence of a defined methodology. These items will also constitute locked-in emissions, which will be estimated as soon as the FNTP has produced its methodological guide. Emissions from the use of concessions (motorways, water networks, etc.) were estimated for 2025 at 1.5% of the NGE Group's overall carbon footprint and as such were removed from the future transition plan. However, a transition plan and trajectory will be drawn up specifically for the concessions business and subsequently for the transition plan for the eight construction businesses represented in the Group.

Progress [DP 16j]
In 2025, the actions implemented on Scopes 1 & 2 contributed to reducing GHG emissions by 3,722 tCO_2eq on Scopes 1 & 2 (excluding concessions) and 373,315 tCO_2eq on scopes 1, 2 and 3 (excluding concessions). The monitoring of Scopes 1 & 2 over the last five years shows that emissions remained stable in absolute value (between -0.7% and -2.4% depending on the year) despite a sharp increase in the Group's activity (between +6% and +11% in revenue depending on the year). The carbon intensity gradually decreased from 477 (in 2021) to 338 tCO_2eq/€M of revenue (excluding concessions) (in 2025), *i.e.* -22%. The sharp decrease in carbon intensity in 2025 is linked to the update of the emission factors used in the calculation of the carbon footprint.
Based on our method, the 2024 result would be 383 $kgCO_2eq$/€k of revenue, which nevertheless reflects a reduction in carbon intensity (-12%) in 2025.

5.2.1.3. Actions related to climate change mitigation and adaptation E1-3

The NGE Group is rolling out its 2024-2028 Environment Plan and implementing a range of actions presented in the table below for the mitigation of GHG emissions (Scopes 1, 2 and 3) and energy efficiency. As part of the construction of a transition plan according to the SBTi, new actions will be added to this table from 2026, in particular concerning the levers of Scope 3 "act with suppliers and subcontractors", "act on the design and optimisation of projects", "act on raw materials, in particular concrete and steel".

DESCRIPTION OF ACTIONS TAKEN	SCOPE	RESULTS EXPECTED*	TIME HORIZON	PROGRESS	
				RESULTS FOR 2024	RESULTS FOR 2025
ENERGY EFFICIENCY					
Building upgrading plan	**Regions and subsidiaries in France**	• Feasibility and profitability studies (2022-2025) conducted for the 10 most energy-intensive sites (Regional or Subsidiary Divisions + industrial facilities). • Upgrading operations for targeted worksites (beginning in 2025). • Implementation of ISO50 001 certification by 2027 including the update of priority renovations during 2026.	**2030**	• ☑ 14 audit reports submitted containing improvement recommendations, including for the 10 sites with the highest energy consumption. • 4 priority sites identified and work commenced in 2024.	• 2 sites to be renovated in 2025 for a total investment of €7 million. • 2 sites with work committed for 2026.
Environmental criteria for purchasing or leasing site compound facilities	**All core businesses in France**	• Formal specifications for purchasing and long-term leasing.	**2024**	• ☑ Process for facility standardisation: 3 standardised types adopted (partial or total energy self-sufficiency 100% solar/ rainwater/ wastewater recovery).	N/A
Increased use of Stop&Go systems	**All core businesses in France**	• 100% of cars, LGVs, HGVs and other vehicles equipped with Stop&Go systems.	**2030**	• 73% of machinery powered by engines with a Start and Stop system. • 136 machines (bulldozers, excavators and graders) fitted with guidance systems to optimise production.	• 70% of machinery powered by engines with a Start and Stop system. • 125 machines (bulldozers, excavators and graders) fitted with guidance systems to optimise production.
Increasing the number and availability of eco-driving training courses	**All core businesses internationally**	• 100% of drivers trained (HGVs, cars and LCVs).	**2028**	• 451 trained in 2024 (97 for HGVs, 190 for LCVs and 164 for cars), i.e. 35% for HGVs and 22% for LCVs and cars.	• 1,659 trained in 2024/2025 (390 for HGVs, 1,269 for LCVs and 67 for cars), i.e. 67% for HGVs and 19% for LCVs and cars.
Rollout of eco-actions	**All core businesses in France**	• 100% of sites challenged to reduce their consumption. • 100% of NGE Group sites with an energy efficiency and reduction expert.	**2024** **2025**	• ☑ Participation in the Ecowatt test day. Distribution of the Eco-actions guide to 100% of sites challenged. • ☑ An energy efficiency and reduction expert appointed for every site.	• Deployment of an energy consumption monitoring tool on fixed sites underway in 2025-2026 to measure actions related to eco-actions.
Introduction of a business travel policy	**All core businesses internationally**	• Reducing average GHG emissions/km by limiting air travel, increasing rail travel and encouraging car sharing. • 90% rail travel as a percentage of all business trips (excluding interntional, by total number of rail and air journeys). • Definition of ecomobility and remote working rules.	**2028** **2028** **2028**	• -15% reduction in CO_2 emissions from air and rail travel (-313 teqCO_2) between 2022 and 2024. • 79% rail travel as a percentage of the total number of rail and air journeys. • ☑ Ecomobility guide updated and published.	• -4% reduction in CO_2 emissions from air and rail travel (-81 teqCO_2) between 2024 and 2025. • Development of a carpooling application (commuting and business travel) which will be deployed in 2026. • 81% rail travel as a percentage of the total number of rail and air journeys. • N/A

* the reduction in GHG emissions is not measured on an action-by-action basis, but rather consolidated on the basis of Scopes 1, 2 and 3.

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DESCRIPTION OF ACTIONS TAKEN	SCOPE	RESULTS EXPECTED*	TIME HORIZON	PROGRESS	
				RESULTS FOR 2024	RESULTS FOR 2025
ELECTRIFICATION					
Installation of EVCIs in NGE Group site car parks	**Regions and subsidiaries in France**	• 1 EV charging station per 20 parking spaces (5%).	**2030**	• ☑ 155 on-site EV charging stations, *i.e.* 9% of parking spaces.	• ☑ 204 on-site EV charging stations, *i.e.* 12% of parking spaces.
Switching from fuel oil to gas and from gas to electricity for industrial activities	**Industrial activities**	• Energy audits, followed by commencement of work on those sites identified and validated as investment targets.	**2025**	• LSO site: switchover from an oil-fired to a gas-fired boiler and from 6 oil-fired temperature control tanks to 3 electric tanks.	• GME site: transition from fuel oil to gas. • Installation of two stock covers to limit moisture in the sand and thereby reduce the energy required for heating. • LSO site: The gas boiler has been set to heating standby mode (standby mode at weekends and in the evenings). • Major development: launch of the BioRoad additive (developed in 2024). It was used for the first time on the A20 construction site in 2025. This produces warm asphalt at around 140 °C instead of 180 °C, thus generating significant energy savings.
Replacement of the fleet with transition to hybrid, electric, biofuel-powered vehicles and others using other alternative sources of energy	**All core businesses in France**	• 50% of vehicles (< 3.5t) replaced by low-emission (electric or hybrid) alternatives.	**2028**	• 7% of vehicles were replaced by low-emission alternatives.	• 15% vehicles were replaced by low-emission alternatives (+15 retrofitted LCVs not counted here).
		• 200 electric motors in the plant and machinery fleet.	**2028**	• 83 electric engines in the plant and machinery fleet.	• 107 electric engines in the plant and machinery fleet.
FUEL CHANGE					
Developing the use of alternative fuels, including biofuels, and introducing the use of biodegradable lubricants (oils and greases)	**All core businesses in France**	• +1 million litres of biofuels/ year.	**2028**	• ☑ 3.376 million litres.	• ☑ +1.9 million litres.
		• 50% of production machinery using biodegradable lubricants.	**2028**	• 20% of production machinery using biodegradable lubricants.	• 35% of production machinery using biodegradable lubricants.
USE OF RENEWABLE ENERGY					
Contractual use of renewables (green gas, electricity from renewable sources)	**All core businesses in France**	• 100% of Regional Divisions and Subsidiary Divisions with 'green' energy contracts in place, as well as fixed sites.	**2030**	• Signature of an EDF contract guaranteeing 30% renewable energy (supported by guarantees of origin).	• Signature of an EDF contract guaranteeing 30% renewable energy (supported by guarantees of origin).
		• 2023-2026 NGE Group renewable energy generation systems deployment plan.	**2028**	• Photovoltaics: 3 sites equipped in 2023, 4 new sites in 2024 (solar shading or roofs); studies underway to identify the most appropriate sites.	• Photovoltaics: 3 sites equipped in 2023, 4 in 2024, and 2 new sites in 2025 (solar shading or roofs); studies underway to identify the most appropriate sites.
		• 1,000 m^2 of photovoltaic panels installed per year.	**2028**	• 522 m^2 developed in 2024.	• An additional 357 m^2 developed in 2025 (bringing the total to 879 m^2 of own property).

* the reduction in GHG emissions is not measured on an action-by-action basis, but rather consolidated on the basis of Scopes 1, 2 and 3.

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DESCRIPTION OF ACTIONS TAKEN	SCOPE	RESULTS EXPECTED*	TIME HORIZON	PROGRESS	
				RESULTS FOR 2024	RESULTS FOR 2025
USE OF RENEWABLE ENERGY					
• Environmental criteria for purchasing or leasing site facilities	**All core businesses in France**	• 30% of site facilities eco-designed or with renewable energy generation (#eco-designed site compound facility = fulfilling at least 1 of the 2 following conditions: on-site consumption of energy generated from solar panels or insulation levels compliant with RT 2012 (RE2020 for new modules)).	**2025**	• 97% of orders placed for mobile site facilities in 2024 fitted with solar panels (57 ordered and commissioned in 2025)	• ☑ 100% of orders placed for mobile site facilities in 2025 fitted with solar panels (45 ordered and commissioned in 2025).
PROJECT EVALUATION					
• Carbon calculator for assessing the carbon footprint during the design phase so that customers can be offered low-carbon alternatives • LCA and carbon footprint for future operations	**BE** **NGE Bâtiment**	• Rollout of the carbon calculator tool as part of the systematic inclusion of carbon assessments in all contract tenders. • Analytical management of GHGs and oversight to ensure achievement of the desired results.	**2025** **2025**	• First tests completed. • LCAs and carbon balances conducted in the design phase for future operations. • Introduction of a new DIM tool to monitor and manage GHG emissions.	• Carbon calculator "study" deployed and certified by the ABC. • LCA and carbon footprint of operations completed on a case-by-case basis. Work in progress to roll out a tool on a widespread basis.
DECARBONISATION OF THE SUPPLY CHAIN					
Deploying low-carbon concrete	**All core businesses in France**	• Use more low-carbon concrete (from 40% to 80% low-carbon concrete).	**2030**	• Test of so-called low-carbon concrete.	• Development of purchasing partnerships with low-carbon concrete suppliers.
Development of a low-carbon binder	**All core businesses in France**	• Use 15% geopolymer binder in our concretes implemented.	**2030**	• Study of an R&D project to develop a low-carbon binder in-house.	• Launch of the R&D project.
SKILLS DEVELOPMENT (CROSS-FUNCTIONAL LEVER)					
Training in climate issues and the Carbon® Footprint method	**All core businesses internationally**	• Climate Fresque® training for 100% of managers and supervisors.	**2026**	• 3,900 employees made aware of these issues via training since 2022 (27% of supervisors and 87% of managers).	• 4,304 employees made aware of these issues via training since 2022 (23% of supervisors and 59% of managers, Sade included in 2025).
		• Carbon Footprint® experts for 100% of French entities.	**2025**	• 77% of French entities have at least one Carbon Footprint® expert (78 people trained or in training during 2024).	• 82% of entities have a carbon officer (119 people trained since 2024).
		• and 100% of international entities.	**2026**	• A Carbon Footprint® expert for international operations in 2024, as well as identification of current international training programmes.	• 1 international officer since 2024. Creation of in-house training courses for international use in 2025. 20 people trained between 2026 and 2027.
Rollout of ecological transition training modules for employees	**All core businesses internationally**	• Establishment of the Climate School.	**2025**	• ☑ Rollout of the Climate School.	• N/A
		• 100% of target group employees have completed 2 compulsory modules.	**2026**		• 32% of employees completed the modules in 2025 (with inclusion of Sade in 2025).

* the reduction in GHG emissions is not measured on an action-by-action basis, but rather consolidated on the basis of Scopes 1, 2 and 3.

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In 2021, the Group completed the first issue in France of Euro PP impact bonds listed on a regulated market, for €150 million, maturing in 2028 and 2029. This initiative provides the necessary resources to achieve the ambitious objectives of its 2026-2030 Business Plan, thus strengthening its commitment to CSR. This impact loan is indexed to three performance objectives, including its performance in terms of reducing GHG emissions, the defined objective of a reduction in carbon intensity of 42% by 2030 compared to the 2021 baseline, i.e. 275 kgCO_2e/€k of revenue in 2030. If the defined objectives are not achieved, it undertakes, in addition to the payment of a penalty, to make a donation to associations working on the same topics as the selected CSR indicators. Since 2022, NGE's performance on these criteria has been publicly disclosed and audited by an independent third party. These commitments were also included in the €350 million Credit Agreement signed in 2021 with the Group's partner banks.

Since 2024, NGE has established an additional means of accelerating the decarbonisation of its construction sites with the creation of NGE Transitions, a new subsidiary designed to accelerate the decarbonisation of the Group's construction sites and to support all its entities in achieving a sustainable transformation of practices, from design right through to the completion of projects. As the Group's first mission-led company, NGE Transitions' purpose is to "build developments consistent with the ecological transition by accelerating the decarbonisation of public works practices". The subsidiary takes a holistic approach to decarbonisation by being involved at every stage of projects, from design to completion, and has set four objectives to fulfil its purpose:

- Selecting and carrying out projects that contribute to the environmental and social transitions,
- Building low-carbon developments by testing energy-efficient and innovative solutions developed through partnerships,
- Creating and implementing an environmental accounting methodology; NGE Transitions analyses its worksites from the initial design phase onwards using a matrix of 12 environmental and societal criteria defined in its methodology,
- Providing teams and partners with new construction worksite decarbonisation expertise and attain NGE's ambitions

In 2025, the first publication of the mission report reported significant progress on all four objectives. These include the creation of methodologies for monitoring recycling rates, material reuse, ratio of electrical energy, biofuels and fossil fuels and calculation of the water footprint of construction sites. The average annual economic carbon intensity of NGE Transitions is 294 kgCO_2e/k€ in 2024 and 251 kgCO_2e/k€ in 2025. It should be noted that at the Halle du réemploi (69) construction site, NGE Transitions tested the replacement of 95% of fossil fuels by experimenting with electric or biofuel-powered machinery and used low-carbon materials and supplies. A carbon assessment was carried out on the two projects in 2024 in the study phase, then in the works phase. With regard to the transmission of know-how within the Group, NGE Transitions launched support for the Rhône-Auvergne and Savoie-Vercors-Vivarais Multi-expertise Regions and designed a workshop to raise awareness of the climate impact of public works projects and the solutions to reduce it. (For more information, see the *2024 NGE Transitions mission report*).

In 2025, the Morlot group, recognised for its expertise in timber construction, cladding-roofing and HVAC-plumbing, joined NGE Bâtiment, thus strengthening its presence in growth markets and in the global performance markets, while diversifying its activities to meet changes in standards and decarbonisation objectives.
In 2025, the CAPEX of environmentally sustainable activities aligned with the taxonomy was €26.5 million, of which 96.6% was inherent to climate change mitigation, *i.e.* €25.6 million. For more information, refer to Chapter *5.2.5 Information regarding the European taxonomy* of this Part.
[DP 28; DP 29]

5.2.1.4. Targets related to climate change mitigation and adaptation E1-4

To address its potential and actual impacts, risks and opportunities related to climate and energy, the NGE Group has set a target-driven course of action reflected in the 2026-2030 Business Plan, the 2026-2030 CSR policy and the 2024-2028 Environment Plan.

NGE TARGET	REFERENCE YEAR	DEADLINE	FRAME OF REFERENCE FOR TARGET SETTING	SCOPE
SCOPE 1&2 TARGETS: -4% per year for Scope 1&2 GHG emissions (*i.e.* -30% between 2021 and 2030 to reach the estimated projection of 117,022 tCO_2e, equivalent to a reduction of 49,912 tCO_2e).	**2021: 166,933 tCO_2e**	**2030**	NGE Ambition is based on a target to reduce Scopes 1 and 2 GHG emissions; the results of these GHG emission reductions are verified by an independent third party and disclosed.	**NGE GROUP**
SCOPES 1, 2, 3: 275 $kgCO_2e$/k€ AR for Scopes 1&2 + upstream Scope 3 and partial Scope 3 (excluding concessions, end of life and use made of products sold) * This equates to a reduction in carbon intensity of -202 $kgCO_2e$/k€ revenue (equivalent to a 42% reduction).	**2021: 477 $kgCO_2e$/k€ of AR**	**2030**	In line with the FNTP target. Among the methods compatible with the SBTi, the NGE Group has chosen to align its objectives according to the sectoral convergence approach, which is based on the fact that all companies in the public works sector will converge towards the same carbon intensity in 2050. Thus, if it reaches at least the target carbon intensity of the market in 2050, the Company will have contributed to achieving the sectoral objectives.	**NGE GROUP**
Despite its growth forecasts between 2021 and 2030, the NGE Group has set a decarbonisation target, and intends to achieve a total cumulative reduction of 1,515,251 tCO_2e (*vs* a trajectory without a decarbonisation plan).	**2021**	**2030**	The Group has adopted the most conservative of these, which means an increase of €16 billion in annual revenue according to the energy efficiency scenario over the period from 2021-2050, which excludes projected annual revenue from activities in which it does not operate, i.e. a forecast of €55 billion in 2030, reducing the carbon intensity of its industry sector to 275 $kgCO_2e$/k€ of revenue.	
Net zero target (> 90% reduction in accordance with the SBT method).	**2021**	**2050**	Aligned with the targets set by the Paris Agreement and limiting global warming to 1.5°C.	**NGE GROUP**
Achieve a 20% reduction in consumption of fossil fuel energy as a proportion of total energy (Scopes 1&2).	**2024**	**2030**	French Strategy for Energy and Climate	**NGE GROUP**
Increase the proportion of its activities working to develop low-carbon mobility, deliver the energy transition and adapt to climate change.	**2024**	**2028**	Contribution to the National Low-Carbon Strategy (SNBC) and the National Plan for Adaptation to Climate Change (PNACC).	**NGE GROUP**

* scope complies with SBTi recommendations, which includes at least 95% of Scope 1&2 emissions and 67% of Scope 3 emissions in its trajectory.
* "Net zero emissions" on a given date means that after reduction, residual emissions are offset by sequestration (in natural carbon sinks or via industrial capture and storage techniques).

With regard to targets for reducing GHG emissions, NGE has adopted a carbon intensity convergence method, which is relevant in the context of the strong revenue growth expected in the coming years. This approach is the one adopted by the sector (FNTP recommendation and objectives) and aims for all companies in the sector to converge towards the same carbon intensity by 2050.

The decarbonisation levers to achieve the above-mentioned targets are presented in Sections *5.2.1.2. Climate change mitigation transition plan and climate change mitigation and adaptation policies* and *5.2.1.3. Actions on climate change mitigation and adaptation* in this Part. Compatibility with the trajectory to limit global warming to 1.5°C is described in Section *5.2.1.2. Climate change mitigation transition plan and climate change mitigation and adaptation policies* in this Part.
[DP 34]

5.2.1.5. Energy consumption and mix E1-5

	ENERGY CONSUMPTION AND MIX	2024 (NGE excluding Sade)	2025 (NGE)
1	Fuel consumption from coal and coal products (MWh) [DP 38a]	0	0
2	Fuel consumption from crude oil and petroleum products (MWh) [DP 38b]	722,178	900,569
3	Fuel consumption from natural gas (MWh) [DP 38c]	7,999	18,410
4	Fuel consumption from other fossil sources (MWh) [DP38d]	0	0
5	Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh) [DP 38e]	3,806	2,218
6	**Total fossil fuel energy consumption (in MWh) (calculated as the sum of lines 1 to 5) [DP 37a.]**	**733,983**	**921,198**
7	Share of fossil sources in total energy consumption (%)	92%	90%
8	Consumption from nuclear sources (in MWh) [DP 37b.]	31,889	39,939
9	Share of consumption from nuclear sources in total energy consumption (%)	4%	4%
10	Consumption of fuel from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (in MWh) [DP 37c.i.]	31,866	51,233
11	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (in MWh) [DP 37c.ii]	2,839	5,667
	Consumption of self-generated non-fuel renewable energy (MWh) [DP 37c.iii.]	157	261
	Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10) [DP 37c]	**34,862**	**57,161**
	Share of renewable sources in total energy consumption (%)	4.4%	5.6%
	Total energy consumption (in MWh) (calculated as the sum of lines 6, 7 and 11)	**800,734**	**1,018,297**
	Renewable energy production (in MWh) [DP 39]	196	338
	Non-renewable energy production (MWh) [DP 39]	0	0
	Energy intensity (total energy consumption in relation to annual net revenue) (in MWh/€M) [DP 40]	172	213

Clarification of metrics

The scope used corresponds to that of the consolidated financial statements, excluding Saceem: a fully consolidated company and shares in joint ventures. Companies accounted for under the equity method are not consolidated.

Sources of energy consumption come from:

- Electricity and gas consumption on worksites: consumption figures extracted from invoices and consolidated using financial data,
- Industrial activities and quarries: data extracted from QSE reports,
- Fuel consumed by vehicle engines: data extracted from Total cards and supplemented by financial data.

Renewable energy consumption has been calculated as follows:

- Consumption of fuel from renewable sources, including biomass (biofuels for plant, machinery engines and HGVs),
- Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources: guarantees of electricity origin and the proportion of power from the French national grid identified as originating from renewable sources (information extracted from invoices),
- Consumption of self-generated non-fuel renewable energy: self-consumption of electricity produced from photovoltaic installations.

Fossil fuel and nuclear energy consumption have been calculated on the basis of each country's energy mix.

Renewable energy production refers to surplus electricity produced by our own photovoltaic installations sold to the national grid.

All of the NGE Group's activities are in the construction sector and therefore belong to sectors with a high climate impact. Net income from activities with a high climate impact was €4.756 million and corresponds to the net income from the activities presented in its consolidated financial statements less net income from concession activities.

5.2.1.6. Gross Scope 1, 2, 3 and total GHG emissions E1-6

GHG emissions [DP 48; DP 49; DP 50; DP 51; DP 52]

	RETROSPECTIVE DATA	MILESTONES AND TARGET YEARS				
	REFERENCE YEAR: 2021*	2024	2025	2030	2050	ANNUAL TARGET IN%/ REF YEAR
SCOPE 1 GHG EMISSIONS**						
Gross Scope 1 GHG emissions (tCO_2e) [DP 48a]	Currently being calculated in the context of SBTi compliance	215,994	**213,477**	Currently being validated by SBTi before communication		**-4%/yr**
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%) [DP 48b]	Currently being validated by SBTi before communication	1.19%	**0.2%**	Currently being validated by SBTi before communication		
SCOPE 2 GHG EMISSIONS**						
Gross location-based Scope 2 GHG emissions (tCO_2e) [DP 49a]	Currently being validated by SBTi before communication	3,095	**1,904**	Currently being validated by SBTi before communication		**-4%/yr**
Gross market-based Scope 2 GHG emissions (tCO_2e) [DP 49b]	Currently being validated by SBTi before communication	3,058	**1,299**	Currently being validated by SBTi before communication		**-4%/yr**
Scope 1&2 emissions (market-based)	**223,788**	219,052	**214,777**	**155,337** (*i.e* -4% per year from 2021)	Currently being validated by SBTi before communication	**-4%/yr**
SIGNIFICANT SCOPE 3 GHG EMISSIONS						
Total gross indirect GHG emissions (Scope 3) (tCO_2e) [DP 44c]	**1,667,545**	1,831,988	**1,472,312**	Currently being validated by SBTi before communication		
1. Purchased goods and services [DP 51]	Currently being validated by SBTi before communication	1,367,426	**1,044,317**	Currently being validated by SBTi before communication		
2. Capital goods and services [DP 51]	Currently being validated by SBTi before communication	62,447	**80,921**	Currently being validated by SBTi before communication		
3. Fuel- and energy-related activities (not included in Scopes 1 or 2) [DP 51]	Currently being validated by SBTi before communication	44,172	**54,271**	Currently being validated by SBTi before communication		
4. Upstream transportation and distribution [DP 51]	Currently being validated by SBTi before communication	31,280	**19,469**	Currently being validated by SBTi before communication		
5. Waste generated in operations [DP 51]	Currently being validated by SBTi before communication	39,281	**52,567**	Currently being validated by SBTi before communication		
6. Business travel [DP 51]	Currently being validated by SBTi before communication	2,321	**2,162**	Currently being validated by SBTi before communication		
7. Employee commuting [DP 51]	Currently being validated by SBTi before communication	36,580	**38,483**	Currently being validated by SBTi before communication		

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	RETROSPECTIVE DATA	MILESTONES AND TARGET YEARS				
	REFERENCE YEAR: 2021*	2024	2025	2030	2050	ANNUAL TARGET IN%/ REF YEAR
SIGNIFICANT SCOPE 3 GHG EMISSIONS						
8. Upstream leased assets [DP 51]	Currently being validated by SBTi before communication	229,592	**119,529**	Currently being validated by SBTi before communication		
9. Downstream transportation [DP 51]	Currently being validated by SBTi before communication	0	**0**	Currently being validated by SBTi before communication		
10. Processing of sold products [DP 51]	Currently being validated by SBTi before communication	0	**0**	Currently being validated by SBTi before communication		
11. Use of sold products [DP 51]	Currently being validated by SBTi before communication	18,889	**25,594**	Currently being validated by SBTi before communication		
12. End-of-life treatment of sold products [DP 51]	Currently being validated by SBTi before communication	0	**0**	Currently being validated by SBTi before communication		
13. Downstream leased assets [DP 51]	Currently being validated by SBTi before communication	0	**0**	Currently being validated by SBTi before communication		
14. Franchises	Currently being validated by SBTi before communication	0	**0**	Currently being validated by SBTi before communication		
15. Investments [DP 51]	Currently being validated by SBTi before communication	0	**0**	Currently being validated by SBTi before communication		
Total GHG emissions (location-based) (tCO_2e) [DP 52a]	Currently being validated by SBTi before communication	2,051,077	**1,632,919**	Currently being validated by SBTi before communication		
Total GHG emissions (market-based) (tCO2e) [DP 52b]	Currently being validated by SBTi before communication	2,051,040	**1,652,089**	Currently being validated by SBTi before communication		

* The reference year is 2021. For this purpose, the NGE Group has recalculated its base by including the emissions of Sade, which was acquired in 2024.
** Scope 1&2 data refer to the parent company and its subsidiaries.

GHG intensity [DP 53, DP 54, DP 55]

	2024	2025
Total GHG emissions (location-based) (tCO_2e)	2,051,077	**1,632,919**
Total GHG emissions (market-based) (tCO_2e)	2,051,040	**1,652,089**
Consolidated annual revenue used to calculate GHG intensity (€m)	4,637*	**4,771****
Carbon intensity (location-based) in tCO_2e/€k of net revenue	442.33	**342**
Carbon intensity (market-based) in tCO_2e/€k of net revenue	442.32	**346**

* Pro forma revenue
** Revenue excluding SACEEM

Clarification of metrics

The scope considered corresponds to that of the consolidated financial statements (excluding Saceem): fully consolidated company and shares in joint ventures (JVs). Companies accounted for under the equity method are not consolidated. The scope for calculating carbon emissions has beendefinedaccording to the financial control rule, in line with the scope of consolidation of the Group's financial statements. The calculation of GHG emissions follows the requirements of the GHG Protocol method.
Its Bilan Carbone carbon assessment includes emissions of the following 6 greenhouse gases designated as such by the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulphur hexafluoride (SF_6), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and nitrogen trifluorides (NF_3). All GHG emissions are therefore expressed in carbon equivalent (tCO_2e).

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The emission factors used are taken from the ADEME Empreinte® database (V23.9 available on 16 December 2025). These are supplemented by FDES (French product environmental declarations) from the INIES database (French national environmental and health database for construction products and materials) as well as public LCAs and/or transmitted by our suppliers.

Scope 1 includes GHG emissions from fixed combustion sources, mobile combustion sources, process emissions and fugitive emissions. Emissions from fixed combustion sources (gas for heating our branches, boilers and burners for road industries) are calculated from consumption data from our invoices, and consolidated with financial data from the ERP for non-covered scopes. GHG emissions from fuel (mobile sources) are calculated as follows:

- For the fleet of light vehicles (light vehicles), LCVs (commercial vehicles) and HGVs (heavy vehicles): reporting of consumption data from Total cards. This physical data makes it possible to calculate the associated GHG emissions according to the type of fuel (gasoline/diesel).
- For site plant and machinery engines: calculations are based on monetary data extracted from the ERP.

A consistency check is then carried out in order to consolidate the data. The emissions of sites subject to the Emissions Trading System are reported in accordance with the EU ETS method for the year 2025. The data declared are those deposited on the GEREP platform and have been audited in accordance with the procedure.
NGE Group's activities do not generate any non-energy process-related GHG emissions, which are therefore zero. Fugitive emissions are negligible and therefore not calculated.
Scope 2 emissions include purchased electricity consumption, known to the Group from energy bills. For international contracts, electricity consumption is mainly derived from data from the ERP system and, when missing, either from administrative and financial monitoring by country, or from the entity's administrative and financial data. The electricity consumption of the non-covered scope is then extrapolated from financial data from the ERP. Scope 2 is calculated using two methods:

- **Location-based:** takes into account the average energy production mix in the different countries by applying the dedicated emission factors of the countries in which the energy is consumed. International emission factors from the ADEME Empreinte® database were used for international activities.
- **Market-based:** takes into account the source of the electricity purchased, notably from renewable sources. The electricity consumption was determined in accordance with the methodology described above.

NGE then relied on the contracts available in this instance – namely the Guarantees of Origin (GO) provided by the electricity supplier. It should be noted that 79% of NGE's consumption is based on physical data, with the remainder having been extrapolated or estimated. With regard to the sources of electricity, EDF – which accounts for 86 per cent of electricity consumption excluding JVs in France – provided Guarantees of Origin certificates attesting to 30% renewable energy in our main electricity contract. Internationally (1 per cent of electricity consumption), no renewable sources were taken into account in the calculation.
For the volumes covered by these guarantees of origin (only in France), a zero emission factor is applied. For the balance of consumption not covered by GOs, we apply the emission factor of the French residual mix published by the AIB (Association of Issuing Bodies).
NGE Group activities generate no GHG emissions related to the use of steam, heating networks or cooling networks, which are therefore reported as zero.
Scope 3 emissions include non-energy indirect emissions.

a. **The following methodology is applied to the categories of 'purchased goods and services', 'upstream transportation and distribution' and 'upstream leased assets':**
   - The calculation of the emissions generated by these categories is largely based on monetary data from the ERP. These are categorised by purchasing categories that allow an appropriate emission factor to be associated.
   - A sample of invoices relating to those purchasing families with the greatest impact (concrete, steel, trading and vehicle/machinery hire) was analysed to provide a more detailed understanding of the types of products/services purchased, which was then used to adjust the emission factor as accurately as possible. The Sade subsidiary has a specific ERP with precise physical data for supplies and equipment (details of the material and the unit weight of each item). The calculation of the emissions of these categories is therefore based on specific physical emission factors.
   - Work was carried out with the largest suppliers to obtain a carbon calculation of their activities with the NGE Group. Where appropriate, these more precise data have been included in the calculation instead of the corresponding monetary data. These emissions, calculated on the basis of physical quantities, represent about 10% of the total volume of emissions in these three categories.
   - Emissions associated with subcontracted services have been refined as accurately as possible using our suppliers' NAF codes and the ADEME monetary factors available, as well as factors from the construction industry index.
   - Issues related to the activities of JVs are included according to the share of investment. Since not all product and service purchase data are available in the ERP system, allocation assumptions have been applied to the NGE Group accounting balance for each JV.

b. **The GHG emissions related to depreciation are calculated from the inventories of the equipment, land and IT fleets sent by the departments concerned.** In accordance with the GHG Protocol, fixed assets are not depreciated. All emissions are recognised in the year of purchase. Methodology applied to the "activities in the fuel and energy sectors" category: the activity data are the same as those calculated in Scopes 1 & 2. Emissions are assessed on the basis of ADEME's "upstream" emission factors (the "combustion" part used for Scopes 1 and 2).

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c. **The following methodology is applied to the 'Waste generated in operations' category:**
these emissions are calculated using environmental reporting data, as well as data extracted from the Waste Tracking Platform for hazardous waste. Treatment streams are also identified, with a breakdown into recovery or landfill, in order to apply the appropriate ADEME emission factors. Within the recovery stream, no distinction is yet made between material recovery, energy recovery, reuse or other forms of recovery.

d. **The following methodology is applied to the 'Business travel' category:**
travel-related emissions are calculated using data provided by the Group's travel agency, which obtains the carbon footprint of journeys from transport providers. GHG emissions associated with meals and accommodation are calculated on the basis of financial data.

e. **The following methodology is applied to the 'Employee commuting' category:**
this category corresponds to the emissions generated by the commuting of employees who do not have a company car. These are calculated using data provided by the HR department (postal codes of residence, place of work and number of days worked). Assumptions were made about the frequency of journeys according to distance. Monitoring of eco-mobility helps define assumptions (carpooling, public transport, soft mobility).

f. **The following methodology is applied to the 'Use of sold products' category:**
emissions from concession infrastructure were calculated using activity data provided by operators. ADEME emission factors were then applied to assess the GHGs generated per year of activity.
Emissions related to use and end-of-life of products sold have not been calculated for infrastructure built outside concessions. There is currently no calculation methodology for the Public Works sector. Evaluating the latter would therefore require making highly uncertain assumptions. NGE is however participating in the working group of the National Federation of Public Works to produce a methodological guide on this subject.

g. **Categories excluded:**
emissions relating to the 'downstream transmission' category are included in the 'Upstream transmission and distribution' category. This is because the latter accounts for the vast majority of emissions and the data source is identical (a single 'transport' purchasing category). The categories 'Processing of goods sold', 'Downstream leased assets', 'Franchises' and 'Investments' are not relevant to the Group's activities.
The methodology presented above is based on the availability of data from the ERP. Emissions in areas not covered by the ERP were valued on the basis of monetary ratios. Overall, emissions, calculated on the basis of physical quantities, represent about 35% of the total emissions volume (70% for Sade).

GHG absorption and GHG mitigation projects financed through carbon credits [E1-7]
The NGE Group is in the process of defining a transition plan whose trajectory will be aligned with the Paris Agreement and validated by the SBTi method. In this context, an action plan is also being formalised aimed primarily at avoiding and reducing GHG emissions or actively supporting the elimination of GHGs from the atmosphere, with a view to potentially achieving "net zero*" objectives. This plan will be published in 2026, including information on potential carbon contribution or GHG absorption and storage projects.

* "Net zero emissions" on a given date, mean that after reduction, residual emissions are offset by sequestration (in natural carbon sinks or via industrial capture and storage techniques).

Internal carbon pricing [E1-8]
NGE does not apply any internal carbon pricing mechanisms.

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PART 2

5.2. ENVIRONMENTAL INFORMATION AND TAXONOMY

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5.2.2.1. General disclosures related to water and marine resources ESRS 2 IRO-1

Material Impacts, Risks and Opportunities and their interaction with the strategy and business model) [DP 11]
The double materiality assessment identified the following IROs as material in relation to pollution:

Material sustainability topics	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
WATER: CONSUMPTION, WITHDRAWALS AND DISCHARGES	All along the value chain, the extraction, manufacture of materials, works and operation of the structures delivered consume water.	I-	(UPSTREAM, NGE, DOWNSTREAM)	Environment	Direct link	ST, MT, LT
	Efficient water management and water resource conservation represent new business opportunities.	O	NGE, DOWNSTREAM			ST, MT, LT

I- Negative impact O Opportunities Environment Direct link ST MT LT

Details of the methodology used to identify and assess IROs are presented in the General disclosures chapter, Section *5.1.5.1 Double materiality assessment process.*

As part of its analysis of the impacts, risks and opportunities related to water and marine resources, the NGE Group took into account all of its activities, in France and internationally, as well as its entire value chain. This analysis is based on the Group's overall environmental assessment, integrating the risks related to its activities, and on the expertise of its internal teams in charge of environmental issues. These experts have a consolidated view of the environmental analyses carried out on fixed sites and construction sites, as well as a detailed knowledge of the potential impacts and risks related to water. When the double materiality study was updated and in order to strengthen the analysis, NGE Group called on an external expert specialising in environmental and legal issues. In addition, being in charge of monitoring environmental issues and processing feedback from the field, the teams of the environment department have helped to integrate the needs and interests of the affected communities.

As part of its efforts to take account of its stakeholders' expectations, NGE is committed to the Convention des Entreprises pour le Climat – Océan (CEC Océan). This system, based on scientific input and peer-to-peer exchanges, enables the Group to deepen its analysis of its impacts, dependencies and risks related to water and ecosystems, and to feed into the double materiality analysis process. It thus helps to adjust the Group's strategy, roadmap and action plans, in line with the challenges identified and the expectations of stakeholders.

The materiality assessment process for water and marine resources includes surface water, groundwater and associated withdrawals and discharges. To complete this analysis, GIS (Geographic Information System) mapping of fixed sites is being rolled out in France and internationally, with the support of the CSR, digital and real estate teams.

This tool identifies sensitive water areas and then to assess the volumes consumed or withdrawn. Ultimately, this dynamic mapping will feed into the updates of the double materiality analysis, by helping to identify areas and sites where the impacts, risks and opportunities associated with water are the most significant.

NGE has taken the view that the withdrawal and use of marine resources was not an issue of relevance to either its business model or value chain.

To strengthen its response to the challenges related to water, resource conservation and network rehabilitation, the Group relies on strengthened intervention capacities and an expanded offer in this area. This expertise is an opportunity to position itself as a key player for public and private players to meet these major challenges. [DP 8a; DP 8b]

5.2.2.2. Policies related to water and marine resources E3-1

The NGE Group confirms its commitment to the environment in general, and water management topics in particular, through the following policies and framework documents [DP 11]:

NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION	MATERIAL ISSUES RELATED TO WATER RESOURCES		
				WATER CONSUMPTION	WATER WITHDRAWAL	DISCHARGES
2026-2030 Business Plan	NGE GROUP	Executive management team	• SDG6 and the UN Watercourses Convention • French national water plan • European Water Framework Directive	x	x	x
2024-2028 Environment Plan	NGE GROUP	Executive committee and CSR department	• UN Global Compact and SDGs	x	x	x
Procedures for accepting new business opportunities via the Risk and Opportunity Analysis Sheets (FARO) and Go-No Go Sheet	NGE GROUP	Executive management team	• ISO 9001	x	x	x
General Environment Procedure 01 – Water management and associated specific procedures	NGE GROUP	Operations department	• Article L. 210-1 of the French Environmental Code on water	x	x	x
4 NGE environmental rules	NGE GROUP	Worksite leadership	• SDG 12	x	x	x
The 8 Environmental Essentials	NGE GROUP	Worksite leadership and environment unit	• ISO 14001	x	x	x

Policies related to water management and water consumption [DP 12a, DP 12c]
In the 2024-2028 Environment Plan, developed through a participatory process involving members of the Executive management team, the Environment department and the QSE contacts and fed by stakeholder dialogue (see Section *5.1.4.1.1.*), area 2 includes water-related issues. The NGE Group seeks to build structures that minimise water consumption, prevent pollution and preserve natural environments.
Considering water to be a precious common good, the Group is mobilising its innovative capacities to reduce its consumption, by strengthening the monitoring and management of use, and by developing recovery, reuse and substitution where possible on its construction sites, fixed sites, quarries and industrial plants. It is also committed to structuring a methodology for assessing its water intensity and limiting its impacts in areas exposed to water stress.

The Executive management team has put in place a policy requiring for a risk and opportunity analysis before any business is taken. This analysis is based on two tools: the "Go - No Go" sheet which is used before launching a study and the Risks and Opportunities Analysis Sheet (FARO) which is used when the entity has decided to respond to a call for tenders. These 2 sheets integrate social, societal and environmental aspects, including water-related issues.
This procedure is in addition to the environmental analysis either in the study phase for the development of the Organisational Plan for the Environmental Insurance Plan, or in the site preparation phase for the development of the Environmental Insurance Plan. By taking into account the specific nature of the local context (local residents, the natural environment, etc.) and ensuring that impacts are managed effectively, all the information available enables a responsible decision to be taken on whether to submit a tender offer and to put forward appropriate proposals.

This analysis also makes it possible to deploy prevention and protection measures and to integrate a control plan during the construction phase to monitor and control impacts.

At the operational level, worksite teams must apply the 8 environmental essentials, which include the following 2 instructions, which relate directly to the potential negative

impacts of water resources: 'water consumption adaptation and reduction' and 'controlling and monitoring discharges'. These rules are posted on all fixed and mobile sites. They are deployed on all construction sites. Environmental 15-minute sessions and other awareness-raising events serve as regular reminders.
In its water management procedure, the Group confirms its stance on water, and details the measures to be implemented in terms of consumption and potentially contaminated discharges, making a clear distinction between activities (offices/fixed locations/worksite bases, regional or temporary workshops and worksite watering/runoff/washing). This document is a framework guide for:

- consumption reduction,
- the conditions governing authorised water withdrawals (agreement with the owner of a body of water or the manager of a watercourse, supervision of withdrawals and volumetric measurements),
- water recovery,
- water withdrawals from the natural environment (which may be subject to authorisation or declaration under the French Water Act),
- the management and monitoring of discharges in the context of on-site, platform and temporary worksite wastewater.

In addition, specific procedures are deployed on construction sites according to the risks related to water resources. An example is the existence of procedures for:

- The management of concrete slurry resulting from mixer truck emptying and washing, complemented by a memo on methods for lowering the pH of these discharges,
- Water quality monitoring,
- Temporary wastewater and rainwater management to limit pollution of the surrounding environment,
- Flood monitoring and pollution prevention measures, supplemented by a flood plan detailing the various ways in which water will be protected in the event of flooding,
- Management of accidental water pollution.

These specific procedures are in addition to the 4 general environmental rules - Rethink, Reduce, Recycle, Restore - a genuine operational reflex that guides the Group and every employee in their day-to-day work.

Policies in terms of products and services [DP 12b]
In terms of products and services, its expertise in pipelines and water treatment systems means that the NGE Group is well aware of the challenges involved in managing water resources, and is working to build and renovate efficient drainage, transfer and treatment networks. It also carries out decontamination and water quality improvement actions. It carries out river restoration work to restore the natural meandering of watercourses, promote biodiversity, improve water quality, and reduce the risk of erosion or flooding by slowing the flow of water

As part of its 2026-2030 Business Plan, the Group identified developing activities related to the preservation of natural resources, including water, as one of its five growth pillars. Water management is a major strategic focus.

The development of technical expertise and know-how in networks (drinking water, sewerage, special networks) and associated infrastructures gives the Group a strengthened position in water management.
In a context marked by growing environmental challenges, particularly in terms of resource conservation and network rehabilitation, NGE has the necessary assets to position itself as a key player at the service of public and private players to meet the challenges related to water and the ecological transition.

The NGE Group is also developing its ecological engineering activities and mobilising its knowledge, know-how and capacity for innovation to design and implement soil waterproofing solutions. These solutions help to recharge groundwater and reduce the risk of flooding.

Thus, before new business is taken on, the risks and opportunities analysis process mentioned above ("GO - NO GO" and FARO) takes into account all the positive, negative and financial impact factors in order to inform the decision to submit an offer and to guide the response strategy.

5.2.2.3. Actions related to water resources E3-2

Through its 2024-2028 Environment Plan, and its variations within the central services and operational departments, the NGE Group is implementing an environmental roadmap to reduce its negative impacts and maximise its positive impacts. The table below shows the main actions taken, underway or planned to preserve water resources.
[DP 17, DP 18 a,b,c,d, DP 19]

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TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
REDUCING THE WATER FOOTPRINT OF ACTIVITIES			
ENVIRONMENTAL MANAGEMENT SYSTEM	• Quality certification (ISO 9001), and/or health and safety (ISO 45001) and/or environment (ISO 14001). • Proportion of revenue certified : 80.47%. • In all its activities, including those not covered by ISO 14001 certification, NGE deploys an internal management system aligned with the requirements of this standard.	• Continued deployment of environmental certifications in all regions, including Sade and the other subsidiariesin the Group's certification approach. At the same time, NGE's internal environmental management system, aligned with the requirements of the ISO 14001 standard, is rolled out across all activities, including those not certified.	
AVOID THE USE OF WATER RESOURCES [DP 18a] & REDUCING THE USE OF WATER RESOURCES [DP 18b]	• Worksite implementation of the 8 environmental essentials, accompanied by regular reminders of the rules around adaptation and reduced water usage, as well as best practices. • Securing networks within the regions to maintain access to drinking water, safeguard its quality, fight against leaks and losses.	• Sourcing solutions for optimising water management alongside sharing feedback and best practices. • Management of water consumption and reliabilityof monitoring. Continued deployment of the Pulsio monitoring tool, including in the Sade scope. • Managing consumption reduction and encouraging recovery, reuse and substitution. • Participation of the NGE Group in the work carried out with the FNTP, to produce a guide on water-saving worksites (simple methods of estimating consumption, identification of factors that influence consumption and good reduction practices...).	• Analysis of priority materials in terms of greenhouse gas emissions, agricultural and urban land use, material volumes, but also in terms of water consumption, in order to feed into the calculation of the raw materials footprint and the transition, climate, biodiversity and water plans.
RECLAIM/REUSE WATER [DP 18c]	• Development and introduction of a water recovery calculator that estimates the potential rainwater recovery capacity of fixed sites and worksites, and calculates the water and financial savings to be made by using grey water for toilet flushing.	• Management of consumption reductions, development of recovery, reuse and substitution. • Sourcing solutions for optimising water management alongside sharing feedback and best practices between entities.	• Measuring water resource recovery, reuse and substitution in our processes (2028).
RESTORE/ REGENERATE THE AQUATIC ECOSYSTEM AND WATER BODIES [DP 18d]	• The Group's activities relating to sewerage networks and the restoration of meandering watercourses.	• Development of the Group's activities around sewerage networks, restoration of meandering watercourses, etc.	• Acceleration of the development of the Group's activities around sewerage networks, restoration of river meandering, etc., according to the new 2026-2030 Business Plan.
AREAS AT WATER RISK, INCLUDING HIGH WATER STRESS [DP 19]		• Identification of fixed sites located in water-stressed areas and distribution to all teams of a map of exposed areas, covering both fixed sites and construction sites.	• Deepening of the mapping of fixed sites in water-stressed areas, based on the collection and analysis of data on the volumes of water withdrawn and consumed. • Assessing water intensity ensuring that areas exposed to water stress are not affected (2028) • These studies will make it possible to set up targeted procedures and an action plan from 2028, with an associated investment plan.
CROSS-CUTTING WATER ISSUES FOR PUBLIC-SECTOR CONTRACTING		• Deployment of monthly 15-minute environment sessions on environmental topics, including water resources.	• Strengthening circular economy, water resource management and biodiversity training modules • Formalising and implementing a water transition plan.

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TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
SUPPORTING PUBLIC AND PRIVATE PLAYERS IN PRESERVING WATER RESOURCES AND MANAGING THEM EFFECTIVELY*			
CROSS-FUNCTIONAL APPROACH TO THE VARIOUS WATER ISSUES FACING THE REGIONS	• The NGE Group Business Plan is contributing to water resource protection by developing activities around the reversal of soil artificialisation, water impermeability and drainage networks (particularly in terms of repair/leak management), riverbank stabilisation work in areas prone to flooding, etc.		
AVOID THE USE OF WATER RESOURCES [DP 18a] & REDUCING THE USE OF WATER RESOURCES [DP 18b]		• Launch of AquaEnergia, an integrated, innovative and impactful operator aligns public-private interests and manages water and energy performance for the benefit of the regions.	
RECLAIM/REUSE WATER [DP 18C]		• Some examples of construction projects carried out in 2025: - The island of Santo Antão (Cape Verde) is facing significant pressure on its freshwater resources, weakened by overexploitation and the infiltration of salt water into groundwater. To put an end to the discharge of untreated water into nature and promote its reuse, NGE built the first wastewater treatment plant on the island.	
RESTORE/ REGENERATE THE AQUATIC ECOSYSTEM AND WATER BODIES [DP 18d]	• Some examples of NGE Group's achievements: - At Chamalières, in Auvergne, the Group restored to nature 88 metres of the Tiretaine river. Remediation of the watercourse and its banks will help to restore biodiversity in and around the river and make it safer in the event of flooding. - NGE intervened in the requalification of the Cap Pinède-Capitaine Gèze axis in Marseille to protect the Aygalades watercourse. A retention and treatment basin prevents water from being discharged into the sea during rainy periods, and the quality of the water in the stream and the sea will be preserved.	• Some examples of construction projects carried out in 2025: - NGE has been involved in a wetland restoration programme at the Caudebecquet Rives-en-Seine site in the heart of the Boucles de la Seine Normande Regional Nature Park. The nature restoration restores the buffer functions in the event of floods, ecological and hydrological continuity and to protect aquatic and wetland ecosystems. - The Group's Maritime and River Works subsidiary is delivering one of the largest river projects in France: the rebalancing of the bed of the Loire between Les Ponts-de-Cé and Nantes. The natural functioning of the river has been restored. - In Senegal, the Sade subsidiary carried out the last phase of the Hann Bay clean-up programme, intended to restore the quality of marine waters degraded by industrial activities and an uncontrolled boom in urbanisation.	• Development of new projects to address issues related to the water cycle - For example, in 2026, NGE is working to connect the municipality of Vias to the inter-municipal water network in order to reduce pressure on the fragile Astienne aquifer and safeguard the water supply.
AREAS AT WATER RISK, INCLUDING HIGH WATER STRESS [DP 19]	• Some examples of NGE Group's achievements: - It participated in the construction of two seawater desalination plants at Jorf Lasfar in Morocco to reduce water stress and supply local communities with clean drinking water.		

The roadmap is implemented by the operational and central services departments. The environmental officers are directly involved in the deployment of this roadmap. The CSR Department is responsible for assessing the achievement of operational and strategic objectives on an annual basis. It coordinates the various audits and drafts a progress report that it presents to the Executive management team.
Between 2026 and 2028, NGE plans to gradually roll out water consumption monitoring to reach 450 fixed sites (branches) and 320 construction sites (the largest consumers). The investment associated with a delivery point represents approximately €1,500 in CAPEX and €100 in OPEX. These amounts will be monitored more precisely during the rollout, starting in 2026.

5.2.2.4. Water resource targets E3-3

The targets presented below cover all Impacts, Risks and Opportunities (IROs) resulting from the double materiality analysis in relation to water resources. They are included in the NGE Group's 2024-2028 Environment Plan and in the guidelines of the central services and operational departments. They apply to the entire scope, except where otherwise stated. [DP 22; DP 23a; DP 23c]

TARGETS	TARGET DEADLINES	TARGET SETTING METHODS	PERFORMANCE AND ROADMAP MONITORING METHODS
• To manage our water consumption by making monitoring more reliable (particularly in areas subject to water stress) and ensuring that water withdrawals do not compromise aquatic ecosystems. • Manage the reduction of consumption and avoid withdrawals in water-stressed areas. • Promote recovery, reuse and substitution, particularly in water-stressed areas.	**2028 *VERSUS* 2024**	• In setting this target, the NGE Group, as a signatory of the UN Global Compact, has focused on SDG 6, and more particularly on Goal 6.4 ("By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity"). • These targets have been set voluntarily and proactively.	• The Group's environment experts are responsible for optimising the volumes of drinking water used for consumption and measuring the quantities consumed on worksites and in fixed sites. • All withdrawals from the natural environment are subject to prior verification (drought decrees, watercourse flow rates, authorisations required by water legislation, etc.).
• A 10% reduction in water consumption by the Group's own activities.	**2028 *VERSUS* 2024**	• In setting this target, the NGE Group has focused on the 2023 National Action Plan for France for resilient and concerted water management, and has aligned its own targets with the water savings target recommended by the French State for adoption by all stakeholders: a 10% reduction by 2030. • This non-regulatory target was set voluntarily by the NGE Group.	• The monitoring procedures are those set out in the Environment Plan, namely: - The roadmaps are implemented by the operational and central services departments. - The environmental officers are responsible for collecting data, and their operational and central services departments report quarterly to the Executive management team. This quarterly monitoring makes it possible to adjust roadmaps and actions according to the trajectory taken. - The CSR department monitors Plan progress and supports its deployment.
• Compliance with discharge standards and ecological thresholds (water agency data)	**EACH YEAR**	• To achieve this objective, in France, the NGE Group relies on the obligations defined in the French Environmental Code (ICPE, authorised discharge levels, monitoring, self-monitoring and declaration obligations), prefectural or local decrees, impact studies. Compliance with discharge standards is therefore a regulatory target.	• Quantitative reporting and qualitative monitoring of quality issues and non-compliance are ensured. It gives rise to an analysis of cases and a specific follow-up of incidents and quality problems.
• Deploy the 2026-2030 Business Plan, including the development of activities around water issues: - Circular economy, natural resources and regeneration component, - Resilience and adaptation component.	**2030**	• NGE aims to increase revenue from its natural resource protection activities by a factor of 1.4, particularly in the field of water management. To set this target, NGE draws on its market research and knowledge of the regions in which it operates	• Each operational department monitors the revenue from its activities and, in line with the taxonomy, consolidates the activities associated with the corresponding pillar of the Business Plan, including that of natural resource protection.

5.2.2.5. Water consumption E3-4

The following published metrics refer to the NGE Group's own activities [DP 28; DP 29]:

	2024	2025
Total water consumption in m³ (a)	**NC**	**NC**
Total water consumption in m³ in areas exposed to risks (b)	Not calculated in 2024	Not calculated in 2025
Total quantity of water recycled and reused, in m³ (c)	Not calculated in 2024	Not calculated in 2025
Total quantity of water stored and changes in storage, in m³ (d)	**Not calculated in 2024**	**Not calculated in 2025**
Water intensity (total water consumption by activities in m³ per € million of annual revenue)	NC	NC

Clarification of metrics

Data on water consumption is not available for the 2025 financial year. It is currently undergoing a process of continuous improvement; in this context, the NGE Group is gradually rolling out internal structural tools to strengthen the reliability and quality of reporting.

The NGE Group monitors water consumption on the basis of invoices received and the volumetric meters sometimes installed when raw or surface water is withdrawn. Its primary ambition is to monitor consumption more reliably and to specify the origin of the water consumed: recycled water, recovered water, reused water.

The breakdown of consumption for water-stressed areas is not yet in place, although monitoring of periods of water stress and restrictions is already carried out: internal alerts are issued every year as reminders of the need to limit consumption of this precious resource and periods of high impact. To this end, monitoring of groundwater levels – notably through the BRGM – is already in place

As part of the work of the French National Federation of Public Works Contractors (FNTP), in which the Group is participating, to draw up a guide on water-saving projects, actions and tests are underway on the measurement and control of consumption. In addition, since the end of 2025, the Group has been deploying its PULSIO tool to monitor its electricity and water consumption, which will make it possible to have almost real-time consumption data and to have better responsiveness, particularly in the event of leak detection.

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PART 2

5.2. ENVIRONMENTAL INFORMATION AND TAXONOMY

5.2.3 Biodiversity and ecosystems ESRS E4

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5.2.3.1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model, in relation to the material IROs ESRS 2 SBM-3 IRO-1 E4-1

Material Impacts, Risks and Opportunities and their interaction with the strategy and business model [DP 16; DP 17; DP 19a]
The double materiality assessment identified the following IROs as material in relation to biodiversity and ecosystems:

Material sustainability topics	DESCRIPTION OF THE IROs	**IRO typology** (Negative Impact, Positive Impact, Risk, Opportunity)	**Location in the value chain** (upstream, NGE, downstream)	**Potential impact on communities and/or the environment**	**Positive or negative impact** as a result of the NGE strategy or business model (direct link) or as a result of its business	**Time horizon** Short term (ST), Medium term (MT), Long term (LT)
IMPACTS ON SOIL TYPE AND BIODIVERSITY	Activities along the value chain can exert pressure on natural habitats and dependent species, a change in land use, environmental degradation, deforestation, chronic or accidental pollution (including light pollution).	I-	UPSTREAM, **NGE,** DOWNSTREAM	Environment	Direct link	ST, MT, LT
	Urbanisation and infrastructure construction can lead to agricultural, natural or forested land becoming urban or industrial zones, with a resulting destruction of ecosystems.	I-	UPSTREAM, **NGE,** DOWNSTREAM	Environment	Direct link	ST, MT, LT
	Problems related to soil pollution or degradation can lead to disputes with local authorities and/or affected communities, and result in disruption to productivity, significant costs and damage to the company's reputation.	R	**NGE**			ST, MT, LT
	Soil decontamination and artificialisation reversal present business development opportunities.	O	**NGE**			ST, MT, LT

I- Negative impact O Opportunities Environment Direct link ST MT LT

Details of the methodology used to identify and assess IROs are presented in the *General disclosures* chapter, *Section 5.1.5.1 Double materiality assessment process in Part 1. General disclosures - ESRS 2.*

The identification and prioritisation of impacts, risks and opportunities (IROs) related to biodiversity and ecosystems are based first and foremost on the use of dedicated studies, including in particular the sectoral work of the FNTP, internal studies carried out with the support of specialised partners (environmental and environmental assessments, and case studies carried out on demonstration sites). This work made it possible to objectively identify the main issues associated with the Group's activities. This analysis was enriched by the contribution of in-house environmental experts, who had cross-functional knowledge of the results of environmental assessments carried out on fixed sites and construction sites, and thus provided a consolidated view of potential impacts and dependencies. Finally, the assessment and rating of impacts benefited from the additional insight of an external environmental expert, who intervened insupport of strengthening the robustness and consistency of the analysis. It should also be noted that the internal experts who participated in the double materiality analysis were able to provide clarifications on the interests and opinions of the affected communities. The dialogue process and channels for communities to voice their concerns are described in Sections *5.3.3.3. Process for engaging with affected communities about impacts* and *5.3.3.4. Processes for remedying and channels for resolving concerns raised.* The information from these canals, as well as that collected over time during a dialogue with the project owners responsible for the public debate/consultation in certain projects, fed into the analysis of double materiality.

In 2020 and 2024, two studies respectively made it possible to identify and prioritise the impacts on nature and dependencies on the NGE Group's ecosystem services throughout the value chain and to carry out a qualitative analysis of the Group's biodiversity footprint. The approach chosen took into account systemic risks and multiple factors of biodiversity erosion and anthropogenic pressures (change in land and sea use, direct exploitation of resources including water, climate change, pollution, etc.). A qualitative analysis of pressures and dependencies was carried out across all its activities and considering the entire value chain.
[DP 17a; DP 17b; DP 17d]

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The pressures exerted by the NGE Group's activities on biodiversity can be classified according to the 5 types of IPBES:

	DESCRIPTION OF POTENTIAL PRESSURES ON BIODIVERSITY	DESCRIPTION OF ACTIVITIES THAT MAY EXERT THESE PRESSURES
CHANGE IN LAND AND SEA USE	Destruction and degradation of natural environments.	Works/construction of new structures and extraction of raw materials.
	Soil artificialisation and urban sprawl.	Works/construction/network activities.
	Fragmentation of ecological continuities.	Linear infrastructures and fences.
	Species disturbance.	Works/construction activities, and operation of structures.
OVEREXPLOITATION OF NATURAL RESOURCES	Water consumption.	Works/construction activities, and operation of structures.
	Disruption of the water cycle.	Soil sealing (works, networks).
	Consumption of wood and other renewable resources.	Works/construction activities.
	Consumption of non-renewable resources (quarry materials, metal, etc.).	Works/construction activities.
CLIMATE CHANGE	Heat island effect induced by soil artificialisation.	Construction of new structures.
	Aggravation of flooding phenomena by soil sealing.	Works activity, networks.
	Related GHG emissions.	Upstream, on-site and life cycle of the structure activities.
POLLUTION (WATER, SOIL, LIGHTING)	Accidental pollution of water and soil.	Works/construction activities, and operation of structures.
	Pollution of air, water and soil.	Potential poor management of operations (development, linear concessions, etc.).
	Light pollution.	Building lighting and public lighting.
	Noise pollution and disturbance of species.	Works/construction of new structures, extraction of raw materials, operation of structures.
DEVELOPMENT AND SPREAD OF INVASIVE ALIEN SPECIES	Spread of invasive alien species.	Works (earth movements), lack of markings, operation of linear infrastructure and dams.

NGE's entire value chain impacts changes in land use (destruction, fragmentation and soil sealing), water resources, pollution (water, soil, noise and light), climate change and, to a lesser extent, invasive alien species (earthworks and linear infrastructure). Urban development, earthworks, roadworks and project management and infrastructure management activities have been identified as the most impactful on biodiversity and ecosystems among all the Group's activities. The challenges include changes in land use and overuse of resources, including water.

The qualification and assessment of pressures on biodiversity and ecosystems complied with the TNFD (Taskforce on Nature-Related Financial Disclosures) approach. The pressure level was qualified according to 3 levels (very high, strong and moderate) for each of the Group's activities and according to the steps of the value chain (upstream, operations, downstream). A rating was then carried out taking into account both the pressure level and modulating according to NGE's operational control.
[DP 17a]

5. Sustainability Report

Similarly, the main dependencies on ecosystem services are the following:

NATURE-DEPENDENT ACTIVITIES		DESCRIPTION OF POTENTIAL NATURE DEPENDENCIES
PURCHASES/SUPPLY OF RAW MATERIALS	Upstream value chain	Water and biomass supply services, as well as mineral and energy resources.
	Upstream value chain	Regulatory services: climatic disturbances and reduced water availability can lead to a scarcity of certain resources or products.
PROJECT DESIGN	At the global level	In the design of a certain number of projects over which NGE has full control (concession, real estate, etc.), due to the wellbeing and recreational activities provided by biodiversity to humans (intangible services) and impacting the very attractiveness of the projects or even their performance (water cycle, landscape, etc.).
	At the local level	In the detailed design of certain projects where regional vulnerabilities may influence (e.g. climate regulation).
EXECUTION OF WORKS ACTIVITIES	Operations	Regulation services: water and soil quality (construction sites), and regulation of climate conditions for the working conditions of its employees or the proper functioning of sensitive equipment.
	Operations	Water supply services (for construction sites and life on site).

The study of dependencies shows that the entire chain is dependent on water resources (quantity and quality) and on climate regulation (local temperatures, frequency and intensity of extreme weather events).

Upstream, dependence relates in particular to the supply of materials and equipment for excavation work, and to the water required for the extraction or production of these resources (concrete, in particular). On-site dependencies relate in particular to land use, which is essential for site development and construction; to the regulation of air quality and climate, which influence on-site activities, particularly in the event of extreme weather events; the water cycle (soil treatment, dust suppression, connection to utility networks, etc.); the management of invasive plants and soil quality, which affect the sustainability of projects; and cultural services, such as the creation of natural habitats, ecological corridors or the adaptation of infrastructure, which enhance the value of local areas. Downstream, examples include access to renewable resources and energy, which are necessary for the operation of the structures; the continuity of regulatory services (air quality, climate, biodiversity) in areas affected by the projects; and cultural services linked to the use of infrastructure by local communities (leisure, quality of life, sustainable mobility, etc.).

Supply dependencies on biomass and bio-sourced products are less significant for the Group but may vary from one business sector to another, as for example for the railway business, which is dependent on the supply of wood for sleepers. Timber production is particularly dependent on the water cycle, climate patterns and the soil's ability to sustain itself.

The landscaping professions are particularly dependent on biomass (plants, etc.) and bio-sourced products (fibres, etc.). These dependencies may grow in the future, with the supply of energy from organic matter (biofuel, etc.) and the development of new techniques (bio-inspiration, bio-sourced).

The classification and assessment of dependencies on biodiversity and ecosystems were carried out in accordance with the TNFD (Taskforce on Nature-Related Financial Disclosures) approach. The level of dependency was categorised into three levels (obvious, moderate and limited) for each of the Group's activities and according to the stages of the value chain (upstream, operations, downstream). A rating was then assigned, taking into account both the level of dependency and adjusting the assessment according to NGE's operational control.
[DP 17b]

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With regard to biodiversity, NGE's activities are also affected by physical and transition risks, as well as opportunities, the main ones of which are presented below.

CATEGORY	LOCATION IN THE VALUE CHAIN	DESCRIPTION OF THE RISK OR OPPORTUNITY
PHYSICAL RISKS	UPSTREAM	Supply disruptions of raw materials and resources: wood, straw, water, sand, etc.
	DIRECT/IN-SITU OPERATIONS	Abandonment of a project related to the land.
OVEREXPLOITATION OF NATURAL RESOURCES	UPSTREAM	Regulatory risks: regulatory changes on imported deforestation, risks of wood substitution.
		Market risks: tensions on the availability and costs of energy and raw materials, decrease in competitiveness and increase in costs (raw materials, low-carbon or biosourced materials, biomass, energy, etc.).
		Reputational risks: controversy over suppliers, products, or projects, poor consideration of the expectations of stakeholders impacted before a project.
	DIRECT/IN-SITU OPERATIONS	Regulatory risks: tensions on water availability (tightening of regulations, drought decrees, etc.).
		Liability risks: regulatory changes: ZAN, AGEC, RE2020, REACH, CSRD, SNB 3, EU nature regulation, etc., duty to advise the MO, or even additional ERC studies and modifications to a post-ecological diagnostic project.
		Liability and reputational risks: legal recourse against an activity/project.
		Market and reputational risks: regulatory changes around environmental reporting, growing demand from customers and investors.
	DOWNSTREAM	Liability and reputational risks, environmental health risks (environmental pollution, etc.) and physical risks (worsening of natural hazards through soil sealing and artificialisation, etc.).
		Market risks: shift in customer demand towards structures with less impact on the environment and health, more welcoming to biodiversity.
MARKET OPPORTUNITIES	DIRECT AND DOWNSTREAM OPERATIONS	Development of soil decontamination and soil artificialisation reversal offers to meet new customer needs.
RESILIENCY OPPORTUNITIES	UPSTREAM	Strengthen partnerships with suppliers by supporting the improvement of practices, making it possible to reduce the environmental impacts associated with the upstream value chain and to deepen and secure relationships with partners.

[DP 17c]

The qualification and assessment of physical and transition risks related to biodiversity and ecosystems complied with the TNFD (Taskforce on Nature-Related Financial Disclosures) approach.
Physical risks took into account the location, dependencies and pressures of activities on ecosystem services. Three risk levels were identified for each physical risk identified throughout the value chain.
With regard to transition risks, four categories were analysed: liability risks, market risks, political risks and reputational risks. Each of the risks identified within the operations or the value chain was assessed according to three levels: very high, high and medium.
[DP17c]

To supplement this "value chain" and "business sector" approach, a study was carried out in 2024 on fixed industrial sites in France, considering their proximity to protected natural areas (APPB, PNN and PNR, Natura 2000 sites, Ramsar zone, RNN and RNR, biosphere reserve) and proximity to species of conservation importance (according to the National Inventory of Natural Heritage). This study identified

5 sites with very high challenges for biodiversity and ecosystems; 14 were qualified as high and 16 as moderate. This is a first mapping assessment; all the fixed sites will be analysed in more detail in the coming years to determine whether they are likely to impact a sensitive area nearby. It should be noted that the five sites deemed to have very high biodiversity challenges are ICPE classified sites and, consequently, measures have already been planned and validated by the competent authorities and implemented on the sites.
In 2025, NGE carried out a more in-depth study of three demonstration sites with the support of experts. For each site, a literature review and a mapping exercise of sensitive areas enabled the identification of notable species present locally and in sensitive areas, in order to characterise the challenges relating to biodiversity and ecosystems. These analyses led to the development of action plans that were both cross-functional and specific to each site.
With regard to construction site activities, depending on the project, the need to implement mitigation measures is decided by the project manager himself. In this case, the Group's entities implement the Group's requests and recommendations.

[DP 16; DP 19]

It should be noted that for any business takeover or before responding to a call for tenders, the NGE Group carries out a risk analysis using various tools: "GO - NO GO", "FARO" sheets, environmental analysis in "REFLEXE" in order to take into account the sensitivity of the local context (local residents, biodiversity, water, etc.) and ensuring that its impacts are controlled via appropriate prevention and protection measures (details of the procedures are described previously in *Section 5.2.2.2 Water and marine resources policies*). When the Group is involved in an operation requiring an environmental assessment under the French Environment Code, the environmental impact assessment (EIA) is the responsibility of the project owner, who carries it out to obtain the administrative authorisations specific to his project. The latter is also responsible for the implementation of the inquiry or public consultation phase of the project. NGE, for its part, ensures, via its environmental analysis procedure, the application of these administrative authorisations and the implementation of the avoidance and reduction measures identified for the construction phase, or even the remuneration measures if these have been provided for in the contract.

[DP 17e]

Resilience of the strategy and business model in relation to biodiversity and ecosystems [DP 13]
It should be noted that no significant current financial impact has been assessed in terms of material risks and opportunities in relation to biodiversity and ecosystems.

The analysis of physical and transition risks related to biodiversity and ecosystems highlights the Group's exposure across its entire value chain, in particular its direct operations, which depend on environmental conditions. Climatic hazards (floods, high temperatures, ground instability) are likely to cause site disruptions, delivery delays, and even impacts on the quality of structures. Tensions on natural resources (water, biomass, raw materials) can affect the continuity of upstream supplies. In addition to these physical risks, there are growing transition risks, related in particular to strengthened regulatory frameworks (ZAN, RE2020, European Nature Regulation), increased expectations of customers and investors, as well as the reputational and legal risks associated with the insufficient consideration of biodiversity issues.
In this context, the Group's strategy is continuously evolving to increasingly integrate these constraints as structuring factors in its business model. It places the challenges of biodiversity and ecosystems at the heart of its development guidelines. Of the five growth levers of the 2026-2030 Business Plan, four contribute directly to the regions' ecological transition. Through its strategic pillars – adaptation and resilience, energy transition, natural resources and the circular economy, and low-carbon mobility – NGE focuses its offers towards maintaining and restoring ecosystem services, such as climate and water regulation, as well as the preservation of biodiversity.

This strategic orientation is reflected in the development of solutions and markets related to these challenges, particularly in the fields of renewable energy, revegetation, soil artificialisation reversal and soil sealing reversal, sustainable water management, soil and water remediation, as well as nature restoration and ecological engineering.
For several years now, the Group's companies and subsidiaries have been carrying out practical ecological engineering projects, such as the re-profiling and restoration of meandering watercourses, the creation of wetlands, the restoration of ecological connectivity, and the control of invasive alien species.
Thus, by contributing to the preservation and restoration of ecosystems, these activities strengthen the ability of the regions to cope with the effects of climate change and environmental pressures, while supporting the sustainability of the Group's activities.
In addition, strengthening relationships with suppliers, in particular through support for the improvement of their environmental practices, is a lever for securing supplies and reducing upstream risks.

The integration of biodiversity into NGE's strategy is part of a structured and gradual approach. As a member of the Entreprises Engagés pour la Nature (Entreprises Engagés pour la Nature) since 2020, an initiative led by the French Biodiversity Office (OFB), the Group is committed to better understanding and controlling its impacts and dependencies on nature, and to identifying action levers promoting biodiversity. This approach helps strengthen the resilience of the business model, in particular by securing supply chains, anticipating regulatory and market changes, accessing new financing incorporating environmental criteria, and developing innovative offers, in particular based on solutions inspired by living things.
Joining the Union Professionnelle du Génie Écologique (UPGE) in 2024 reinforced the Group's recognition as a qualified and committed player in these areas, and enables it to contribute to the improvement of sector practices.

In this context, the consideration of biodiversity issues contributes to the Group's resilience in two ways: by limiting its exposure to operational, regulatory and reputational risks, and by generating new market opportunities, in line with changes in the regions and societal expectations.

Transition plan

As mentioned above, over the past two years, the Group has undertaken studies cross-referencing all of its business sector with the pressures and dependencies related to biodiversity and ecosystems. However, this work is not yet complete, and a mapping of CSR risks related to purchases will provide a better understanding of biodiversity issues, particularly in the upstream part of the value chain. A more in-depth study of the fixed sites will specify the risk of impact on the sensitive areas identified (analysis by site according to the type of activity, the potential zone of influence, the issues and species present in the sensitive area, etc.). This work will culminate in 2027 with the creation of a 'nature plan' – a biodiversity transition plan that will be aligned with the vision of the Kunming-Montreal Global Framework and the European Union's Biodiversity Strategy for 2030, whilst respecting the planet's limits in terms of the integrity of the biosphere and changes to the Earth system.
[DP 15]

5.2.3.2. Policies related to biodiversity and ecosystems E4-2

The NGE Group affirms its commitment to the environment in general, and to the material topics surrounding biodiversity and ecosystems in particular, through the following policies and framework documents:

NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION	MATERIAL ISSUES CONCERNING BIODIVERSITY AND ECOSYSTEMS				
				DIRECT IMPACT DRIVERS OF BIODIVERSITY LOSS		IMPACTS ON THE EXTENT AND CONDITION OF ECOSYSTEMS		
				CLIMATE CHANGE	LAND USE CHANGE	SOIL DEGRADATION	SOIL SEALING	IMPACTS AND DEPENDENCIES ON ECOSYSTEM SERVICES
CSR Policy 2026-2030 & Environment Plan 2024-2028	NGE GROUP	Executive committee, Executive management team	• UN Global Compact • Company Committed to Nature (OFB) approach • French National Strategy and the EU Biodiversity Strategy for 2030	x	x	x	x	x
Procedures for accepting new business opportunities via the Risk and Opportunity Analysis Sheets (FARO) and Go-No Go Sheet	NGE GROUP	Executive management team	• ISO 9001	x	x	x	x	
Maintenance charter for green spaces	GROUP (FIXED LOCATIONS)	Plant & Machinery department			x	x	x	x
Environmental analysis procedure for fixed sites, worksites and operational/ central services processes	NGE GROUP	Operations department	• ISO 14001 & Environment Plan		x	x	x	
4 NGE environmental rules & 8 environmental essentials	NGE GROUP	Worksite leadership and environment unit	• SDG 12, SDG 14 and SDG 15			x		
Responsible Purchasing Commitments	NGE GROUP	Purchasing department	• UN Global Compact • SDG12 • ILO rules • OECD Guidelines			x		

[DP 22]

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As part of its 2024-2028 Environment Plan, drawn up using a participatory approach involving members of the executive committee, the environment department and QSE officers, and fed by dialogue with stakeholders (see Section *5.1.4.1.1.*), the Group has identified a priority area dedicated to "resources, water and biodiversity". As such, NGE is committed to designing and building structures aimed at reducing water consumption, preventing pollution, preserving natural environments, as well as a reduction in the pressure exerted on non-renewable resources and on living things. It intends to act to reduce its water intensity, help preserve resources and restore environments. This Environment Plan is in line with the commitments made as a member of the "Entreprise engagée pour la Nature" initiative since 2020 (a voluntary programme led by the French Biodiversity Office), and in line with national water and biodiversity strategies. Intended to reduce environmental impacts, it also aims to take into account actual and potential social consequences of impacts on biodiversity and ecosystems (for more details on policies related to potential social consequences see Section *5.3.3.2. Policies relating to affected communities in the Part 3. Social Information – ESRS S3).*
It should be noted that the themes of direct exploitation, invasive alien species, pollution, impacts on the status of species, desertification, and change in the use of freshwater and sea water were considered non-material in the double materiality analysis. However, the NGE Group is developing responsible practices with regard to low-cost land, the fight against deforestation and the management of invasive species.
Environmental requirements also represent an opportunity for the Group to progress, integrate and develop new activities and services. NGE contributes to the objective of ZeroNet Artificialisation through the decontamination and rehabilitation of brownfield sites in order to avoid the consumption of agricultural or natural land. The NGE Paysages subsidiary promotes the nature restoration and renewal of urban spaces by working on removing soil sealing, combating heat islands and reintroducing nature into cities. This offer fits perfectly into infrastructure construction, rehabilitation and maintenance projects.

Before each business acquisition, the Risk and Opportunity Analysis Sheets (FARO and GO - NO GO) takes into account all dimensions in terms of positive, negative and financial impacts to decide to submit an offer and guide the response strategy. The environmental analysis procedure, which complements the risk and opportunity analyses, either in the drafting phase of the environmental brief, or in the study phase for the development of the Organisational Plan for the Environmental Insurance Plan, or in the site preparation phase for the preparation of the Environmental Insurance Plan, enables the sensitivity of the local context to be taken into account (local residents, nature, etc.) and control impacts.

In combination with the green spaces maintenance charter introduced for its fixed locations, the environmental analysis procedure enables the NGE Group to assert its determination to control and reduce its footprint on biodiversity and the living world, at the same time as contributing to climate change mitigation and adaptation.
The 2026-2030 Business Plan and 2024-2028 Environment Plan share the same ambition of designing and building with, and for, the living world, and restoring natural environments by helping regions deliver their own ecological transitions.

To do this, it participates in Avoidance, Reduction and Offset processes, alongside project owners or on its own sites or concession activities. At the operational level, all sites and worksites are subject to an environmental analysis and an associated control plan including a biodiversity component. On construction sites, teams must apply the 8 environmental essentials such as "adapting and reducing water consumption", "preserving biodiversity", "managing and controlling discharges" and "managing site issues". These rules are posted on all fixed and mobile sites. They are deployed on all construction sites. The environment quarter-hour meetings and other awareness-raising events serve as a regular reminder and to involve all staff.

Through the signing of "Responsible Purchasing Commitments", NGE's partners undertake to comply with NGE's purchasing policy, in particular to take an approach aimed at minimising its environmental impact and implement measures that help preserve the climate and the environment. In particular, they undertake to offer a wider range of sustainable, certified and eco-designed materials, products or services, and to source wood, cardboard and paper fibresthat do not come from deforestation (PEFC or FSC label).

With regard to the traceability of materials and products used, the Group's purchasing processes include the collection of documents such as environmental and health declaration sheets (EHDS) and technical data sheets. This information is used to monitor product characteristics and any steps taken to reduce impacts on biodiversity and ecosystems.
The Group invests in research and innovation, dedicating a significant portion of its budget to projects that develop positive impact solutions, including the preservation and restoration of biodiversity and ecosystems. It aims to allocate 50% of its annual R&D budget to environmental issues. In 2025, the target was exceeded, with 72% of the R&D budget invested in environmental issues. Partnerships are also forged with suppliers and subcontractors to share, source and deploy best products and practices in the field.
[DP 23; DP 24]

5.2.3.3. Actions and resources related to biodiversity and ecosystems E4-3

Through its 2024-2028 Environment Plan, and its variations within the functional and operational departments, the NGE Group is implementing an environmental roadmap. The table below shows the main actions taken, ongoing or planned to promote biodiversity and ecosystems.

TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
ENVIRONMENTAL MANAGEMENT SYSTEM	• Quality certification (ISO 9001), and/or Health and Safety (ISO 45001) and/or environment (ISO 14001). • Share of revenue generated by certified sites: 80.47% (excluding SACEEM).	• The ongoing rollout of quality and/or occupational health and safety and/or environmental certifications in all regions, and integration of Sade and other subsidiaries into the Group certification programme.	• Integration of the 2026 changes to quality and environmental standards in the Group's management system (ISO 9001:2026 and 14001:2026).
TRANSVERSAL BIODIVERSITY AND ECOSYSTEM ISSUES			• To take this a step further, the Group has begun work on the nomenclature for these purchases, which will ultimately enable better identification of purchase volumes by category of materials posing a sustainability risk, including biodiversity. The aim is to reduce the impacts on biodiversity and ecosystems further up its value chain.
	• Design, construction and operation teams are encouraged to include provisions that promote biodiversity. In the Occitanie region, the Operations department has set up a Water and Biodiversity committee responsible for devising and implementing actions at the level of studies, new business, on sites and on construction sites.	• The NGE Group is rolling out REFLEXE,the tool used to manage and consolidate environmental analyses, compliance assessments and the monitoring of control plans for fixed sites, construction sites, quarries and industrial sites.	• The NGE Group will conduct systematic environmental analyses for 100% of its products and services and introduce systematic use of REFLEXE on 100% for international operations to facilitate and monitor preventive actions for priority issues. • In the context of its projects and commitments, the NGE Group will expand its Avoidance, Reduction and Offsetting initiative, and support biodiversity restoration promotion projects.
	• Mapping of sensitive areas for fixed sites in France.	• Mapping of sensitive areas for fixed international sites. • Carrying out a materials study to assess the land use footprint and the water footprint of the upstream chain (supplies).	• In addition to mapping issues and risks, in-depth studies on fixed sites in order to specify the actual impacts for each site. • Extend and update the survey to measure the biodiversity footprint of NGE Group activities to implement a protection and restoration strategy that will result in implementation of a biodiversity transition plan from 2027 onwards.
DIRECT IMPACT DRIVERS OF BIODIVERSITY LOSS	• Deployment of a digital application to define seed mixtures adapted to local environments, facilitating revegetation at the end of the project and helping to fight against invasive alien species. This approach is supplemented by a guide to best practices that supports teams in the preparation, implementation and sowing techniques.	• Our appropriate mix of seeds for a given local environment' solution is also offered to our customers and is deployed in-house and backed up by user support/training.	• Creation of versions of seed mixtures adapted to countries other than France in which the NGE Group operates.
IMPACTS ON THE EXTENT AND CONDITION OF ECOSYSTEMS	• Mobilisation of the Group's subsidiaries to support the regions in their nature restoration actions and therefore the renewal of degraded natural environments. • Implementation of work to restore ecosystems and regenerate soils and natural resources. • Study of biodiversity issues carried out in 2025 on 3 demonstration sites in order to identify the cross-functional actions to be implemented on all fixed sites and those related to local issues.	• Formalisation of a policy of soil artificialisation reversal and soil sealing reversal of the NGE Group's fixed sites by the CSR and Equipment departments.	• Adoption and deployment of the policy from 2026.

[DP 27]

Financial resources invested [DP 27]
The NGE Group adjusts resources (CAPEX or OPEX) according to the type of project. With regard to the action plans mentioned above, the main implementation costs relate to studies, measurement and monitoring tools, awareness-raising and training expenses. These expenses are included in the budgets of the various functional and operating departments and are not consolidated at Group level, as they do not represent a significant amount in the consolidated financial statements. In addition, it should be noted that in 2025, 72% of the R&D budget was devoted to environmental topics.

Measures to offset biodiversity loss [DP 28b]
The NGE Group is carrying out work to compensate for the loss of biodiversity in certain specific markets, such as on quarry-type sites (translocation of the doubtful gladiolus to the Salses-de-Château quarry, facilities to promote nesting and reproduction of the European Bee-eater within the Salanque sand pit exploitation area, etc.), or on design-build contracts. In 2025, NGE will continue to implement offsetting measures for the A69 motorway. As a designer and builder, it designs and carries out offset projects up to the delivery of the infrastructure and, as such, leads a monitoring committee that brings together all local stakeholders (French government departments, local authorities and environmental associations). 25 offset sites have been identified, some of which are in the process of being set up or completed. At these sites, the measures mainly concern the restoration of wetlands and habitats favourable to amphibians, bats and odonates on a former gravel pit; the conservation of protected plant species such as the flowering moss and the French nigella; the restoration of riparian woodland, open and semi-open habitats, as well as associated species communities; the adaptation of farming practices to benefit species found in open and semi-open agricultural habitats. The total area covered by this compensation scheme along the A69 is 435 hectares, comprising 103 hectares acquired directly and 330 hectares covered by Environmental Security Agreements (agreements with farmers to ensure the long-term ecological management of their land).

On the future Nancy-Contrexéville railway line, the teams will pilot a series of compensatory measures in connection with the impacts on wetlands and on protected species.

It should be noted that these offset measures are generally carried out by the project owner and therefore rarely by the NGE Group or its subsidiaries. For more information, see Section *5.2.3.1. Transition plan and consideration of biodiversity and ecosystems in strategy and business model in relation to the material IROs.*

Nature-based solutions [DP 28c]
The Group is particularly committed to experiments based on biomimicry methods. The R&D department has developed an alternative soil treatment process that reduces the CO_2 emissions associated with these operations. In partnership with Bioxegy, it has developed the BioCiter process (bio-cementation using termites), inspired by termite saliva, which provides an environmentally friendly treatment for earthworks sites (reducing GHG emissions by up to 70% compared with lime-based processes). After three years of development, an initial demonstration under real-world conditions took place in Coin-lès-Cuvry (57) in late 2025, marking a key step towards decarbonising operations and supporting the climate regulation ecosystem service.

The Contaminated Sites and Soils department carries out soil and groundwater decontamination work to improve their quality. It works to rehabilitate brownfield sites – areas that are degraded and contaminated – restoring them to productive use and thereby helping to preserve agricultural land. The teams have been working on developing innovative techniques to break down PAHs (polycyclic aromatic hydrocarbons) through metabolic processes using living organisms, such as soil fungi and/or plants. The aim is to replace bio-pile and/or bio-mound techniques, which are very energy-intensive. A pilot project is testing the results of this research in the field in partnership with the Technological University of Compiègne.

NGE has partnered with the startup Bamboo For Life to meet the needs of small municipalities facing the aging of their wastewater treatment plants and the new European Directive on wastewater treatment. The Group and its partner offer an economical and efficient solution based on the natural qualities of bamboo. Thanks to its dense and oxygenated root system, this solution allows a circular and natural treatment, without producing sewage sludge or using fertilisers or phytosanitary products.

5.2.3.4. Targets and metrics related to biodiversity and ecosystems E4-4 E4-5

It should be noted that all the targets set out in ESRS E1, E2, E3 or E4 contribute directly or indirectly to the preservation of biodiversity and ecosystems by acting on the main environmental pressures.
More specifically, in the 2024-2028 Environment Plan, the Group has set itself the target of including provisions promoting biodiversity in 100% of its projects by 2028. They apply to the entire scope in France and internationally, as well as to all business sectors. As a signatory of the UN Global Compact, it has relied on SDG 15 and its sub-targets to set this goal, as well as on the Avoid, Reduce, Offset (ERC) approach promoted by international conventions such as the

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Convention on Biological Diversity.
From an operational perspective, all entities are required to use the REFLEXE software (a management tool) to improve the analysis of biodiversity and living organisms-related issues, the priority preventive actions to be undertaken, and the monitoring measures. As with all the targets of the Environment Plan, environmental officers are responsible for collecting the data. The operational and central services divisions report on this quarterly to Executive management team. The CSR department, for its part, monitors progress and supports the rollout. [DP 31]
When setting these objectives, NGE did not apply any ecological thresholds or impact attributions to the Group. The targets have been set to cover all material impacts, dependencies, risks and opportunities throughout the project, whatever the business sector, from design through construction to the eventual operation of the structures. To date, the targets do not include an offset objective, but are part of a logic of avoidance and minimisation.
The 2024-2028 Environment Plan will be supplemented by a biodiversity transition plan in line with the EU and French biodiversity strategies for 2030, and will set out targets aligned with the Kunming-Montreal global framework. This transition plan, with its targets, will be published in 2027. It will be built with regard to the impacts, dependencies, risks and opportunities identified during the double materiality analysis and the study of activities and sites. [DP 32]

Impact metrics concerning alteration of biodiversity and ecosystems

In 2025, after updating the mapping, 59 Group fixed sites in France (excluding concessions) are located in and near biodiversity-sensitive areas: 28 within sensitive areas (for the most part biosphere reserves and N2000 sites) and 31 less than 500 metres away. Internationally, 7 fixed sites are located in sensitive areas.
To calculate this metric, the identification of the sensitive areas taken into account in France is based on: APPB (Biotope Protection Order), APHN (Natural Habitat Protection Order), biosphere reserve (core zone), RNN (+ protection perimeter), RNR, biological reserve (integral, Ramsar (Wetlands), PNN (core zone + strict national park reserve), PNR, Natura 2000 (ZSC & SPA), Sensitive Natural Areas. Internationally, the areas considered are those of the World Database on Protected Areas (WDPA). The analysis was carried out using GIS (Geographic Information System), by cross-referencing all the fixed sites (parcel data in France and GPS coordinates internationally) with the GIS databases available concerning biodiversity (INPN in France and WDPA internationally). This is a first overview of sites located in or near biodiversity-sensitive areas. This list will be studied again in detail, in order to specify the risk of impact on the sensitive areas identified (analysis by site according to the type of activity, the potential area of influence, the issues and species present in the sensitive area, etc.). The NGE Group will then be able to publish an updated list of material sites, their surface area as well as the names of the sensitive areas for biodiversity that are potentially impacted. It should be noted that environmental impact studies have already been carried out for fixed sites subject to operating permits (quarries, industries and concessions), incorporating an in-depth ecological component (field expertise), which has helped define avoidance measures. Biodiversity reduction, offsets and monitoring adapted to each context. As a result, measures have already been planned, validated by the competent authorities and implemented at these sites. [DP 35]

NGE does not currently have any metrics related to the impacts of land use change. [DP 38]

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PART 2

5.2. ENVIRONMENTAL INFORMATION AND TAXONOMY

5.2.4. Resource use and circular economy ESRS E5

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5.2.4.1. General disclosures related to resource use and circular economy ESRS 2 IRO-1

Material Impacts, Risks and Opportunities and their interaction with the strategy and business model) [DP 11]
The double materiality assessment identified the following IROs in relation to resource use and circular economy:

Material sustainability topics	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
NATURAL RESOURCES AND RAW MATERIALS	Construction projects requiring large quantities of materials without inflows of recycled materials or material reuse can result in increased pressure on resources (particularly sand, aggregates, oil and steel).	I-	UPSTREAM, NGE	✓	✓ ✓	ST MT LT
	The increasing scarcity of resources can lead to difficulties in sourcing raw materials and materials, which has the potential to disrupt operational productivity and generate additional costs.	R	NGE			ST MT LT
MANAGEMENT OF RESOURCES OUTFLOWS AND WASTE	The creation of material recovery and recycling channels can reduce the demand for virgin materials and therefore the pressure on resources.	I+	UPSTREAM, NGE	✓	✓	ST MT LT
	Recycling construction materials provides a way of controlling supply costs, at the same time as offering a business development opportunity.	O	NGE			ST MT LT

I- Negative impact R Risks O Opportunities I+ Positive impact ✓ Environment ✓ Direct link ✓ Indirect link ST MT LT

Details of the methodology used to identify and assess IROs are presented in the General disclosures chapter, *Section 5.1.5.1 Double materiality assessment process.*

In 2025, the activity of REVAMA®, a subsidiary of the NGE Group that develops and operates a network of recycling and trading platforms for internal and external construction materials, generated revenue of €6.7 million. For more information, see Section *5.2.5 Information regarding the European taxonomy.*

As part of the process to analyse the impacts, risks and opportunities associated with resource use and the circular economy, all business sector in France and internationally, as well as the entire value chain, were taken into account, along with activities and services relating to the recovery of construction site waste. The double materiality analysis and its update were carried out involving in-house experts on environmental issues and were informed by environmental analyses and ongoing studies to formalise a carbon transition plan. The Purchasing Department also contributed its expertise and knowledge of the supply chains. This panel of in-house experts provided an overview of all inflows and outflows, as well as waste treatment across the entire scope and value chain. These experts were also able to provide details on the interests and views of the affected communities. The dialogue process and the channels enabling communities to raise their concerns are described in Sections 5.3.3.3. *Processes for dialogue and engaging with affected communities about impacts* and *5.3.3.4. Processes for remedying and channels for resolving concerns raised.* Furthermore, as the Group aims to rally its customers, partners, suppliers and subcontractors around environmental issues, the Purchasing and Innovation departments maintain an ongoing dialogue with these stakeholders to source, develop or trial solutions with a lower environmental impact. Finally, the assessment and rating of impacts benefited from the additional insight of an external environmental expert, who was involved to support and strengthen the robustness and coherence of the analysis.

5.2.4.2. Policies related to resource use and circular economy E5-1

Building and renovating requires the use of natural resources. The challenges of making effective use of materials, reducing waste, recycling and the circular economy are all ways in which the Group can minimise its environmental impact at every link in the value chain and play its full part in the ecological transition.
It confirms its commitment to the environment in general, and more specifically to the areas of resource conservation and waste prevention, through a number of policies and framework documents set out below:

NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION	MATERIAL ISSUES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY		
				RESOURCE INFLOWS	RESOURCE OUTFLOWS	WASTE
2026-2030 Business Plan	NGE GROUP	Executive management team			x	x
CSR policy 2026-2030	NGE GROUP	Executive committee and CSR department	• UN Global Compact • ISO 26000 standard • OECD Guidelines for Multinational Enterprises	x	x	x
2024-2028 Environment Plan	NGE GROUP	Executive committee, Executive management team and CSR department	• UN Global Compact and SDGs 9, 11 and 12 • French environmental legislation (TEPCV, energy transition for green growth law), AGEC (Anti-waste law for a circular economy), EPR schemes, etc.	x	x	x
4 NGE environmental rules	NGE GROUP	Worksite leadership	• French State circular economy roadmap • EU Waste Framework Directive (2008/98/EC)	x	x	x
The 8 environmental essentials	NGE GROUP	CSR and Environment unit	• French Environmental Code	x	x	x
Waste management procedure	NGE GROUP	Operations management	• French regulation: Decree No. 2016-288 of 10 March 2016, the AGEC law, Article L. 541-21-1 of the French Environment Code, decree no. 2021-321 of 25 March 2021, decree no. 2021-950 of 16 July 2021 and decree no. 2021-119 of 16 September 2021			x

NGE has defined a Business Plan for the period 2026-2030 enabling it to achieve its ambition as a key player in the ecological transition. One of the pillars of its development is based on the growth of activities related to the circular economy, natural resources and regeneration. The reuse, recycling and recovery of materials are an important growth lever.
With the development of new REVAMA® recovery centres, the Group is aiming for 90% recovery of all waste streams by 2028, exceeding the national targets set out in the LTECV Act and its minimum recovery rate of 70%. The REVAMA® solution enables the recovery of construction and public works waste and helps reduce fly-tipping. Aimed at both Group entities and all players in the construction sector, it provides a local solution to the needs of local authorities and construction companies, helping to reduce transport costs and associated nuisances. Through its network of recycling centres, REVAMA® collects, recycles and reuses construction site materials (uncontaminated rubble, excavated material, demolition waste, etc.). Its recovery processes thus enable the Group's own construction sites, as well as those of its clients, to be supplied with so-called secondary raw materials: topsoil, recycled gravel, crushed concrete, D1 sand, etc., whilst ensuring the traceability of materials in compliance with national regulations regarding record-keeping and their online declaration via Trackdéchets, as well as the Extended Producer Responsibility (EPR) scheme for hazardous construction and demolition waste (PMCB).
REVAMA® plans to improve its network in the region and diversify its offer with the recovery of ballast, non-hazardous waste, etc.

The Group's 2024-2028 Environment Plan was drawn up through a participatory process involving members of the

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Executive Managment team, the Environment department and the QSE contacts. It was also informed by feedback from the field and from the regular dialogue with stakeholders (see Section *1.4.2)*. The second strategic pillar of this plan is to conserve resources and contribute to the circular economy, which also has benefits for the Group's other environmental and societal challenges.

Through this strategic focus, it promotes the reuse and use of recycled products and establishes itself as a player in the recovery of materials, for its construction sites and all public works players. By contributing to the development of a circular economy, it not only reduces its carbon footprint and its dependence on resources, but also strengthens the resilience of the regions. By producing recycled materials, it preserves natural resources, limits air pollution and waste production. By eco-designing its buildings, it develops the second life of materials, the use of bio-sourced materials, the preservation of natural spaces, thus reducing the pressure on non-renewable resources.

The NGE Group Environment Plan is based on 4 environmental rules, 2 of which relate directly to resource use and the circular economy:

- Reduce: for the Group, this means striving for efficiency, using fewer energy resources and materials, and prioritising renewable and recycled resources. Doing more with less is essential in every aspect of its operations: design, sourcing of materials, construction and maintenance, end of life, etc.
- Recycle: the Group intends to reuse, intensify use, extend lifespan, enhance its products and materials, *i.e.* reconsider their value. In a finite world, it is one of the solutions to avoid generating unnecessary waste and taking virgin resources. NGE is thus positioning itself as a player in the circular economy for itself and its customers.

This forms part of a drive to rethink resource management with a view to reducing, optimising and doing more with less wherever possible. As such, it is committed to reducing, sorting and recycling all its waste by managing the traceability of all waste streams at its permanent sites, construction sites, quarries and industrial facilities. In line with this approach, and to address the challenges of sustainable resource purchasing, it is undertaking a process to identify the volumes of purchases by material category that pose a sustainability risk, and aims to measure and increase the proportion sourced from recycled, bio-based and eco-designed materials.

The Group raises employee awareness of the need to reduce resource consumption and sort waste for recycling on a daily basis through the 8 environmental essentials displayed at all its fixed locations and on all project worksites, and regularly reminds employees of them during its 15-minute on-site environmental briefings.

The Group's governing bodies drive the Group's vision and ensure the progress of the Environment Plan, and therefore of the actions and results in terms of resource use and the circular economy. To meet its commitments, NGE has implemented governance for this plan at all levels of its organisation (depending on operational and functional processes). The operational and central services departments take ownership of the plan and integrate it into their annual roadmap. They develop a contextualised action plan. They monitor and report quarterly to the Executive management team on the progress of initiatives during management meetings or supervisory board meetings. The environmental representatives from each operational division and functional departments consolidate the reporting for their respective areas on a quarterly basis and ensure the auditability and transparency of the results. The CSR department supports the plan's implementation, consolidates the quarterly reports and, together with senior management, monitors the plan's progress at functional committee meetings. It assesses compliance with operational and strategic objectives, coordinates the various audits, drafts the progress report on the plan and organises its annual review.

[DP 14; DP 15; DP 16]

5.2.4.3. Actions and resources related to resource use and circular economy E5-2

Through its 2024-2028 Environmental Plan and its Business Plan, the NGE Group has implemented an environmental roadmap. The table below shows the main actions taken, ongoing or planned in relation to material IROs concerning resource use and the circular economy.

TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
ENVIRONMENTAL MANAGEMENT SYSTEM	• Quality certification (ISO 9001), and/or health and safety (ISO 45001) and/or environment (ISO 14001). • Share of certified revenue: 80.47% (excluding SACEEM).	• The ongoing rollout of quality and/or occupational health and safety and/or environmental certifications in all regions, and integration of Sade and other subsidiaries into the Group's certification programme.	• Integration of the 2026 changes in quality and environmental standards in the Group's management system (ISO 9001:2026 and 14001:2026).
RESOURCE INFLOWS	• NGE integrates life cycle consideration into the environmental analyses it makes when designing infrastructures, and invests in researching and developing innovative solutions to resources-related challenges. • Increased use of biofuels and biodegradable lubricants for its vehicle, plant and machinery fleet, with particular focus on consumption and resource origin. In 2025, 35% of the machinery fleet used biofuels.	• Development of an internal 'materials trading exchange' tool to increase and optimise the flows of recovered materials and materials for reuse. • Introduction of PPE collection and recycling and systematic recycling of WEEE from 2025 onwards. • Study of priority resource inflow families (wood; lime, binders, cements; copper; steel; aggregates and sand) inorder to quantifythe impacts of these materials on the climate, the occupation of agricultural and urban land, the water consumed and the quantities of materials mobilised and to identify the associated risks. • Halle du Réemploi site in Rillieux-la-Pape (69), exemplary project as part of NGE Transitions (Group mission-led company, laboratory for the development of low-carbon solutions for projects): - 73% of re-used inputs, -14% from recycling, - 13% new.	• Development of a tool for identifying and monitoring purchasing volumes by material categories (including renewable and non-renewable) and for measuring the share from recycling or biosourced and eco-designed materials. The rollout is planned for 2028. • Rollout of a responsible purchasing strategy (including for raw materials) beginning in 2026 and based on mapping CSR risks by purchasing family. • Development of an innovative geobinder project integrating construction site materials into new geopolymer formulations (materials made from minerals and demolition waste). This project will significantly reduce the carbon footprint of infrastructures and work towards the circular economy of projects.
RESOURCE OUTFLOWS AND WASTE	• Creation of a new activity that recovers construction worksite waste via the Group's REVAMA® centres. • Reduction, sorting and recycling of all worksite waste during the construction phase and waste from all NGE Group fixed locations. • Deployment and systematization of the use of the REVAM'App and Trackdéchets traceability tools for excavated soil and hazardous waste. • Testing of innovative solutions, including the reuse of excavated asphalt to reduce the requirement for virgin natural resources. • The NGE Group is partnering with Lyon-based startup Heliosand to develop and build an industrial pilot plant that will treat sludge and sediments produced on our own worksites and those of our partners, and convert them into construction materials.	• The NGE Group is developing new REVAMA® centres for use by internal and external customers in order to significantly increase its regional construction waste recovery and recycling capacity (20 centres in operation at the end of 2025). • Systematic use of the REVAM'App and Trackdéchets traceability tools for all-stream waste. • Reversal of data on excavated soil from REVAM'app to Trackdéchets. Development of new features in REVAM'app (prior acceptance certificate and data on inflows). • NGE is part of the European CIRC-BOOST project, which consists of testing and scaling up circular solutions in the construction value chains. Across Europe, five pilot projects are being rolled out intending to demonstrate, on a large scale, the feasibility of innovative and integrated solutions for demolition, the treatment of construction waste, the management and recovery of new products. • NGE is trialling a project to develop new formulations that could potentially incorporate waste rock into products to be used on cycle paths and greenways, or as topsoil.	• Rollout from 2026 of training related to the circular economy (e.g. excavated material management). • Diversification of the range of REVAMA® products (ballast, for example). • Deployment of REVAM'app internationally for all waste. • As a partner of the Cap Digital competitiveness cluster alongside public-sector contributors including Plaine Commune, Métropole Grand Paris, academic centres (CSTB and Université Gustave Eiffel), a digital startup (Sitowie) and other construction companies, the NGE Group will be involved in the development of digital and physical platforms that facilitate construction industry integration of the circular economy.

The roadmap is implemented by the operational and central services departments. In 2025, the 22 environmental officers were directly involved in the deployment of this roadmap. The CSR department is responsible for assessing the achievement of operational and strategic objectives on an annual basis. It coordinates the various audits and draws up a progress report that it presents to Executive management team.

Financial resources invested

NGE adjusts resources (CAPEX or OPEX) according to the projects. With regard to the action plans mentioned above, the main implementation costs are borne by the operational departments and are not consolidated as such at NGE Group level. It should be noted that in 2025, 72% of the R&D budget was devoted to environmental topics.
[DP 19]

5.2.4.4. Targets for resource use and the circular economy E5-3 [DP 23; DP 24; DP 25; DP 27]

In its 2026–2030 Business Plan, the NGE Group reaffirms its commitment to consolidating its renovation activities, thereby addressing the challenges of the ecological transition and the rational use of natural resources. One entire section of the Business Plan focuses in particular on the circular economy and natural resource protection, aiming to develop activities relating to the recycling of derelict urban sites and waste, re-use and decontamination. The plan also provides for support for regional resilience and adaptation, with the development of industrial and regional ecology projects.

The Group's Business Plan and Environment Plan both set ambitious targets for resource use and the circular economy.

TARGETS	TARGET DEADLINES	LAST PERFORMANCE MEASURED	TARGET SETTING METHODS	PERFORMANCE AND ROADMAP MONITORING METHODS
46 waste recycling and recovery platforms across France Expansion of the range of services and products offered by the REVAMA® network	2028	22 centres in 2025	The targets set are based on the UN sustainable development goals (particularly SDG 12), as well as the European Waste Framework Directive 2008/98/EC, the French Environmental Code and the national waste prevention plan 2021-2027.	The monitoring metrics adopted are: → the number of REVAMA® centres, → the number of services offered, → the percentage of waste recovered (all streams) for recycling. The monitoring procedures are those set out in the Environment Plan: → The roadmaps are implemented by the Operational and Central services departments. → The environmental officers are responsible for collecting data, and their operational and central services departments report quarterly to the Executive management team. This quarterly monitoring enables roadmaps and actions to be adjusted according to the trajectory taken. → The CSR department monitors Plan progress and assists with its deployment.
90% recovery of waste (all streams)	2028	77% in 2025		

In its business model, the Group designs few products, but incorporates life-cycle thinking. However, CSR risk mapping by purchasing family and a study of the impacts and risks of five families of materials are underway and will enable objectives to be set in line with the use of resources under stress.

Through the development of the REVAMA® centres, NGE aims to facilitate the reuse and use of recycled products, both for its own purposes and for all stakeholders in the construction sector. Expanding the range of recovery services, by integrating expertise in the recycling of non-inert soil, topsoil, ballast and so on, will create new opportunities for reuse. The Group's objective is to strengthen its recycling and recovery activities, expanding its network of REVAMA® centres and diversifying the services they offer. By the end of 2025, 22 platforms were in place, providing effective coverage across France. The secondary raw materials produced in this way are used in the Group's projects and by other players in the sector.

The target for waste recovery on construction worksites by 2028 has been set at 90% across all waste streams.
It is instructive to learn that in the construction and public-sector contracting industries, 80% of waste is 'inert' and could be recovered, while non-hazardous and hazardous waste categories account for only 20% on average, and are recycled or recovered for energy generation.

NGE's targets relate primarily to the preparation of waste for reuse and/or recycling and, as a last resort, to energy recovery or landfill. It strives to anticipate regulatory requirements either with higher recycling rates or by meeting targets early.

5.2.4.5. Metrics for the use of resource inflows and outflows E5-4 E5-5

5.2.4.5.1. Resource inflows [DP 30; DP 31; DP 32]

As identified in the double materiality assessment, construction projects require large quantities of materials, which can increase pressure on resources such as sand, aggregates, oil and steel. [DP 30]

The NGE Group is currently mapping all resource inflows which will enable it to identify all CSR risks related to the various materials and products purchased or entering its upstream chain. More comprehensive information will be communicated from 2026, particularly on the most at-risk purchasing families.

NGE currently reports its consumption of petroleum-based resources [DP 31a]:

:

	RESOURCES CONSUMED	
PETROLEUM-BASED	**2024**	**2025**
Fuels (tonnes)		
Diesel:	19,653	39,798
Petrol:	1,887	4,360
Red diesel:	32,841	29,752
Heavy fuel oil:	378	442
Heating oil:	68	165
Bitumen (tonnes)	17,389	57,842

These quantities are sourced from supplier invoices. [DP 32]

The Group has not yet consolidated the consumption of sand, limestone, aggregates and steel, nor the share of secondary materials used in these inflows of materials. The invoices report the amounts but the quantities are not consolidated. [DP 31a, c]

5.2.4.5.2 Resource outflows [DP 35; DP 36; DP 37]

In its business model, the NGE Group designs few products. The main outflows of materials are aggregates from quarries, asphalt mixes and binders.

The double materiality analysis highlights the opportunity that the construction materials recycling activity represents in terms of controlling supply costs and revenue development. This is why its 2026-2030 Business Plan shows the desire to actively contribute to the development of a circular economy, which will reduce the carbon footprint, dependence on external flows of resources and materials and strengthen the resilience of the regions. The Group produces recycled materials, thereby helping to preserve natural resources, limit GHG emissions and waste production. In its eco-design approaches, it aims above all to reduce resource consumption whenever possible, it strives to develop the second life of materials, to use bio-sourced materials, etc. It thus helps to reduce the pressure on non-renewable resources and on living things.

Thanks to the deployment, networking and diversification of its REVAMA® waste recovery centres, which are open to all construction industry players and local authorities, NGE is a player in the recovery of materials. REVAMA's® wide range of recycling and recovery products makes it possible to take back, recycle and reuse inert materials and waste, and to supply the Group's and customers' worksites with "new raw materials": topsoil, recycled gravel, crushed concrete, D1 sand, reuse ballast, etc.

NGE is also leveraging its considerable innovation expertise to develop products containing recycled or biobased products to replace those of non-renewable origin. As an example:

- BG-Star®, a Gravel Bitumen with up to 50% asphalt aggregates,
- BB-Star®, a High Performance Bituminous Concrete formulated from recycled tyres,
- bio-based asphalt binder, an alternative to conventional road binders and composed of 25% "biogenic carbon ", plant-based carbon from the photosynthesis process from the CO_2 present in the air,
- a new geobinder incorporating construction site materials (minerals and demolition waste) to significantly reduce the carbon footprint of infrastructure and to work towards the circular economy of projects.

It should be noted that secondary materials sold by REVAMA® and products incorporating recycled or biobased components are just as durable and recyclable as the conventional products available in the market.

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The Group's quarrying and recycling activities (REVAMA® centres) produce secondary materials for use internally on its own worksites and offered externally for sale.

	2024		2025	
	PRODUCTION OF RECYCLED INERT MATERIALS (TONNES)	RECYCLED AS A % OF TOTAL PRODUCTION	PRODUCTION OF RECYCLED INERT MATERIALS (TONNES)	RECYCLED AS A % OF TOTAL PRODUCTION
Quarries (NGE SHARE)	20,672	1.4%	41,441	2.7%
REVAMA® recycling and RECOVERY centres	359,597	100%	359,854	100%
Total	380,269	20%	401,295	21%

As the NGE Group is a shareholder in the quarries in operation, the quantities of materials extracted and then sold and the quantities of recycled materials were considered pro rata to its share. It should be noted that the primary activity of quarries is not the recycling of materials, hence the low proportion of recycled materials compared to overall production.

The REVAMA® recycling centres are wholly owned by the Group and sell only recycled materials exclusively (minimal reject levels). In each case, the data comes from invoices and weighed amounts carried out at the exit of the platform or quarry (weighbridge).

Waste flows generated by Group activities:

		2024	2025
Total quantity of waste generated [DP 37a]	**t**	**1,151,073**	**2,646,121**
Inert waste and excavated soil recovered for recycling (by weight) [DP 38]	**t**	**993,377**	**1,929,164**
Within which: inert waste and excavated soil recovered and prepared for reuse (by weight) [DP 38]	t	ND	ND
Within which: inert waste and excavated soil recovered for recycling (by weight) [DP 38]	t	ND	ND
Within which: inert waste and excavated soil recovered for other recovery operations (by weight) [DP 38]	t	ND	ND
Inert waste and excavated soil disposed of (by weight) [DP 38]	**t**	**131,092**	**544,214**
Non-hazardous waste recovered (by weight) [DP 37b]	**t**	**20,986**	**87,332**
Within which: non-hazardous waste recovered and prepared for reuse (by weight) [DP 37bi]	t	ND	ND
Within which: non-hazardous waste recovered for recycling (by weight) [DP 37bii]	t	ND	ND
Within which: weight of non-hazardous waste recovered for other recovery operations (by weight) [DP 37bii]	t	ND	ND
Non-hazardous waste disposed of (by weight) [DP 37c]	**t**	**2,332**	**43,870**
Within which: non-hazardous waste disposed of by incineration (by weight) [DP 37ci]	t	ND	ND
Within which: non-hazardous waste disposed of to landfill (by weight) [DP 37cii]	t	ND	ND
Within which: non-hazardous waste disposed of by other means (by weight) [DP 37ciii]	t	ND	ND
Waste recovered (by weight) [DP 37b]	**t**	**2,957**	**5,165**
Within which: hazardous waste recovered and prepared for reuse (by weight) [DP 37bi]	t	ND	ND
Within which: hazardous waste recovered for recycling (by weight) [DP 37bii]	t	ND	ND
Within which: hazardous waste recovered for other recovery operations (by weight) [DP 37biii]	t	ND	ND
Within which: inert waste and excavated soil recovered for recycling (by weight) [DP 38]	t	ND	ND
Hazardous waste disposed of (by weight) [DP 37c]	**t**	**329**	**36,376**
Within which: hazardous waste disposed of by incineration (by weight) [DP 37ci]	t	ND	ND
Within which: hazardous waste disposed of to landfill (by weight) [DP 37cii]	t	ND	ND
Within which: weight of hazardous waste disposed of for other disposal operations (by weight) [DP 37ciii]	t	ND	ND

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		2024	2025
Total quantity of waste not recycled [DP 37d]		**133,753**	**624,460**
Percentage of waste not recycled [DP 37d]	**%**	**12%**	**23%**
Quantity of hazardous and radioactive waste produced [DP 39]	**t**	**0**	**0**
Quantity of waste recovered [DP 38]	t	1,017,320	2,021,661
Quantity of waste disposed of [DP 38]	t	133,753	624,460
Waste recovery rates (all streams) [DP 38]	**%**	**88.4%**	**76.5%**
Number of REVAMA® centres [DP 38]	**Nb**	**22**	**22**
PPE recycled [DP 38]	t	1.15	2.37
	%	9%	22%*
WEEE recycled [DP 38]	t	6.9	7
	%	85%	100%

* In materials recycling, the rest in energy recovery.

As part of its construction and public works activities, inert materials, soil and sediments account for the vast majority of the waste produced by the Group. Other types of waste produced in significant quantities include stones, concrete or tarmac aggregates (demolition waste) and mineral fractions. Non-hazardous waste is also generated, such as plastics, wood, paper, cardboard and metals.

Some activities can produce hazardous waste such as asbestos-bearing soil, soil contaminated with hydrocarbons (with waste oil), aerosols, soiled waste, cans of hazardous products, etc.

The NGE Group has also set up a recycling scheme for textile PPE. Several solutions are available, and service providers are selected locally. The process involves sorting, dismantling and separating the various constituent materials for differentiated recovery or treatment depending on their nature: material recycling (production of recycled plastic pellets for plastic components and shredding for textile parts, sports flooring mats for rubber-based materials, and recovery of metals for integration into the recycling cycle); energy recovery (production of Solid Recovered Fuel – SRF – for non-recyclable materials).

To comply with regulations on waste monitoring and traceability, the Group has developed a software application for maintaining digital records (REVAM'App) and for automated online reporting to the national register for monitoring excavated soil and sediments (TrackDéchets). It applies to inert, non-inert and non-hazardous waste, as well as to excavated soil and sediments directly on site. For hazardous waste, from 2027 the application will enable the retrieval of information from the TrackDéchets online reporting portal.
The reporting presented above is based on triple data collection:

- Data from the REVAM'app application: 95% to 98% comes from information provided by waste treatment contractors (weighing slips, reports, invoices, recovery certificates, etc.); the remainder of the data is estimated pending receipt of information from the contractors. This estimate is made whilst the consignment notes are prepared, using an internal tool that cross-references the volumes disposed of with the type of waste. The data is then adjusted once feedback from the service providers has been received, usually at the end of the project. The aim is to ensure 100% traceability of construction waste disposal via REVAM'App.
- QSE reporting data: data reported by waste treatment contractors and consolidated on a quarterly basis. This data may occasionally be supplemented by a proportion of estimated volumes, solely for excavated soil and sediments, in the case of specific and legally authorised uses (reuse as a direct supply to construction sites with material shortages, agronomic recovery of soils and improvement of farming practices). This usage is subject to specific agreements between the project owners of sites with surplus materials and those of sites with a shortage, as well as prior checks by our departments to verify that the recipients hold the specific planning and environmental authorisations required for this type of waste usage. These agreements and authorisations are held by the waste producers (project owners) and include the technical documents required for the intended use of the waste (analysis of the waste's inert and non-contaminating nature, etc.).
- TrackDéchets data from the weighing slips of recipients upon receipt and then treatment of hazardous waste. Pending the development of the REVAM'app application, scheduled for 2026 and 2027, checks are carried out regularly on the QSE reports and the REVAM'App registers to ensure that there is no double counting.

[DP 40]

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PART 2

5.2. ENVIRONMENTAL INFORMATION AND TAXONOMY

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The European Directive (EU) 2020/852 on the Environmental Taxonomy, adopted by the European Union in July 2020, established a framework to promote investment in "sustainable" activities. This regulation covers six environmental objectives, the acronyms for which are given in brackets: climate change mitigation (CCM), adaptation to climate change (CCA), the sustainable use and protection of water and marine resources (WTR), the transition to a circular economy (CE), pollution prevention and control (PPC), and the protection and restoration of biodiversity and ecosystems (BIO) . This directive has been supplemented by several delegated acts which specify the list of activities eligible for the taxonomy under each of the six objectives, the criteria that must be met for an eligible activity to be considered aligned, and the accounting rules relating to the calculation of eligibility and alignment ratios. These delegated acts have in turn been supplemented by a series of Q&As to clarify their application. All of these texts are available on the European Commission's website.

In accordance with this directive, NGE is required to publish the proportion of its activity in the 2025 financial year that is eligible for, and aligned with, the taxonomy - revenue, capital expenditure (CAPEX) and operating expenditure (OPEX) - related to the six environmental objectives.
The green taxonomy metrics cover all NGE Group activities and correspond to the same scope as that of the consolidated financial statements for 2025.

Result
At 31 December 2025, the alignment ratio for revenue was 28% (*vs* 26% in 2024) and the eligibility ratio is 62% (*vs* 55% in 2024). For CAPEX, these ratios are 55% (*vs* 34% in 2024) and 10% (*vs* 14% in 2024) respectively.

Potentially eligible OPEX was considered non-material compared to the Group's total OPEX. The operating expenses to be included in the denominator of the OPEX ratio under the Taxonomy are defined as direct non-capitalisable costs and include research and development costs, building renovation costs, maintenance and repair costs, low value or short-term rents and any other expenses related to daily asset maintenance. The ratio of these potentially eligible expenses to all the Group's operating expenses, which include expense items, including personnel costs, not included in the denominator was 10.7% and was considered insignificant because it is not representative of NGE's business model.

5.2.5.1. Eligibility

5.2.5.1.1. Activities eligible for revenue

The table below sets out the activities listed in the taxonomy regulations that may form part of the activities generating revenue for NGE. Given the specialist nature of certain subsidiaries within the Group, the subsidiaries most closely associated with each activity are indicated in the table.

CODE	ACTIVITY NAME	ACTIVITY DESCRIPTION	NGE ACTIVITIES / SUBSIDIARIES CONCERNED AT NGE
CCM 6.14	**INFRASTRUCTURE FOR RAIL TRANSPORT**	Construction, modernisation, operation and maintenance of railways and subways as well as bridges and tunnels, stations, terminals, rail service facilities, safety and traffic management systems including the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and similar.	Any rail project that may involve our Multi-expertise companies (e.g. Toulouse metro system, construction of Paris L17, the Lyon-Turin tunnel) or specialist subsidiaries, such as TSO, Major Railways Projects France & International (*e.g.*: L15 France, Sweden)
CCM 7.1	**CONSTRUCTION OF NEW BUILDINGS**	Development of building projects for residential and non-residential buildings by bringing together financial, technical and physical means to realise the building projects for later sale as well as the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis.	Primarily NGE Bâtiment
CCM 5.3	**CONSTRUCTION, EXTENSION AND OPERATION OF WASTEWATER COLLECTION AND TREATMENT SYSTEMS**	Construction, extension and operation of centralised waste water systems including collection (sewer network) and treatment.	Sade, EHTP, Rehacana, Multi-expertise companies with NGE Génie Civil, NGE Fondations

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CODE	ACTIVITY NAME	ACTIVITY DESCRIPTION	NGE ACTIVITIES / SUBSIDIARIES CONCERNED AT NGE
PPC 2.4	**REMEDIATION OF CONTAMINATED SITES AND AREAS**	The activity includes: a) decontamination or remediation of soils and groundwater in the contaminated area, either in situ or ex situ, in particular using physical, chemical or biological methods; b) decontamination or remediation of contaminated industrial plants or sites; c) decontamination or remediation of surface water and its shores following accidental pollution, such as through collection of pollutants or through physical, chemical or biological methods; d) cleaning up oil spills and other types of pollutants; e) material abatement of hazardous substances, mixtures or products, such as asbestos or lead-based paint; f) other specialised pollution-control activities; g) clean-up after disasters from natural hazards, such as flooding, or earthquake; h) remediation of disused mining sites or legacies not associated with extraction revenues; i) containment operations, hydraulic barriers, active and passive barriers intended to limit or prevent migration of pollutants.	Bérengier (100% of revenue)
CCM 6.15	**INFRASTRUCTURE ENABLING LOW-CARBON ROAD TRANSPORT AND PUBLIC TRANSPORT**	Construction, modernisation, maintenance and operation of the road transport infrastructures required for the use of zero tailpipe CO_2 emissions vehicles, as well as dedicated transshipment and urban transport infrastructures.	Primarily Multi-expertise companies engaged with projects such bus rapid transit systems
CCM 7.2	**RENOVATION OF EXISTING BUILDINGS**	Construction and civil engineering works or preparation thereof.	Primarily NGE Bâtiment
CCA 5.13	**DESALINATION**	Construction, operation, upgrade, extension and renewal of desalination plants to produce water to be distributed in drinking water supply systems.	NGE Contracting Morocco
CE 3.4	**MAINTENANCE OF ROADS AND MOTORWAYS**	Maintenance of streets, roads and motorways, other vehicular and pedestrian ways, surface work on streets, roads, highways, bridges, tunnels, aerodrome runways, taxiways and aprons, defined as all actions undertaken to maintain and restore the serviceability and level of service of roads.	Multi-expertise companies and NGE Routes
CE 2.3	**COLLECTION AND TRANSPORT OF NON-HAZARDOUS AND HAZARDOUS WASTE**	Separate collection and transport of non-hazardous and hazardous waste aimed at preparing for re-use or recycling, including the construction, operation and upgrade of facilities involved in the collection and transport of such waste, such as civic amenity centres and waste transfer stations, as a means for material recovery.	Construction of waste collection centres, Sorting centres

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CODE	ACTIVITY NAME	ACTIVITY DESCRIPTION	NGE ACTIVITIES / SUBSIDIARIES CONCERNED AT NGE
CE 2.7	**SORTING AND MATERIAL RECOVERY OF NON-HAZARDOUS WASTE**	Construction, upgrading and operation of facilities for sorting or recovering non-hazardous waste streams into high-quality secondary raw materials by means of a mechanical conversion process. The economic activity does not include sorting and recovery of combustible fractions from mixed residual waste for the production of refuse derived fuel, such as in mechanical and biological treatment plants.	REVAMA®
CCM 4.28	**ELECTRICITY GENERATION FROM NUCLEAR ENERGY IN EXISTING INSTALLATIONS**	Modification of existing nuclear installations for the purposes of extension, authorised by Member States' competent authorities by 2040 in accordance with applicable national law, of the service time of safe operation of nuclear installations that produce electricity or heat from nuclear energy ("nuclear power plants").	Multi-expertise companies: Development and maintenance work at existing nuclear power installations in France
CCM 5.1	**CONSTRUCTION, EXTENSION AND OPERATION OF WATER COLLECTION, TREATMENT AND SUPPLY SYSTEMS**	Construction, extension and operation of water collection, treatment and supply systems.	Sade, EHTP...
CCM 5.4	**RENEWAL OF WASTEWATER COLLECTION AND TREATMENT SYSTEMS**	The renewal of centralised waste water collection systems, including collection (sewerage system) and treatment. It does not imply any significant change in the load or volume of flow collected or treated in the waste water system.	Sade, EHTP, Nicolo, Rehacana and - potentially - Multi-expertise companies
CCM 4.9	**TRANSMISSION AND DISTRIBUTION OF ELECTRICITY**	Construction and operation of transmission systems that transport the electricity on the extra high-voltage and high-voltage interconnected system.	Multi-expertise companies: construction of electrical relays
CCM 4.15	**DISTRICT HEATING/COOLING NETWORKS**	Construction, refurbishment and operation of pipelines and associated infrastructure for distribution of heating and cooling, ending at the sub-station or heat exchanger.	Sade, EHTP and Pontiggia
CCM 5.2	**RENEWAL OF WATER COLLECTION, TREATMENT AND SUPPLY SYSTEMS**	Renewal of water collection, treatment and supply systems including renewals to water collection, treatment and distribution infrastructures for domestic and industrial needs. It does not imply any significant change in the volume of flow collected, processed or supplied.	Sade, EHTP and - potentially - the Multi-expertise companies
CCM 6.13	**INFRASTRUCTURE FOR PERSONAL MOBILITY, CYCLE LOGISTICS**	Construction, modernisation, maintenance and operation of infrastructure for personal mobility, including the construction of roads, motorways bridges and tunnels and other infrastructure that are dedicated to pedestrians and bicycles, with or without electric assist.	Multi-expertise companies: primarily cycle route construction

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CODE	ACTIVITY NAME	ACTIVITY DESCRIPTION	NGE ACTIVITIES / SUBSIDIARIES CONCERNED AT NGE
CCA 14.2	**FLOOD RISK PREVENTION AND PROTECTION INFRASTRUCTURE**	The activity refers to structural and non-structural measures aiming at prevention and protection of people, ecosystems, cultural heritage and infrastructure against floods in accordance with Directive 2007/60/EC of the European Parliament and of the Council.	Multi-expertise companies (*e.g.* bank stabilisation and flood protection)
CCM 4.5	**ELECTRICITY GENERATION FROM HYDROPOWER**	Construction or operation of electricity generation facilities that produce electricity from hydropower.	The Nachtigal hydroelectric dam in Cameroon
WTR 3.1	**NATURE-BASED SOLUTIONS FOR FLOOD AND DROUGHT RISK PREVENTION AND PROTECTION AGAINST SUCH RISK**	Planning, construction, extension, and operation of large-scale nature-based flood or drought management and coastal, transitional or inland aquatic ecosystem restoration measures contributing to preventing and protecting against flooding or droughts, and enhancing natural water retention, biodiversity and water quality.	Multi-expertise companies: renaturation and formation of flood protection dykes on the River Loire
BIO 1.1	**CONSERVATION, INCLUDING RESTORATION, OF HABITATS, ECOSYSTEMS AND SPECIES**	Initiation, development and realisation on own account or on a fee or contract basis, of conservation activities, including restoration activities, aimed at maintaining or improving the status and trends of terrestrial, freshwater and marine habitats, ecosystems and populations of related fauna and flora species.	Multi-expertise companies: Installation demolition & nature restoration
CCM 4.25	**PRODUCTION OF HEAT/COOL USING WASTE HEAT**	Construction and operation of facilities that produce heat/cool using waste heat.	Multi-expertise companies
CCM 4.1	**ELECTRICITY GENERATION USING SOLAR PHOTOVOLTAIC TECHNOLOGY**	Construction or operation of electricity generation facilities that produce electricity using solar photovoltaic (PV) technology.	Multi-expertise companies
CCM 4.3	**ELECTRICITY GENERATION FROM WIND POWER**		Multi-expertise companies

It should be noted that the "Landscape" activities currently existing at NGE do not fall within the scope of eligible activities within the meaning of the taxonomy. Nevertheless, these activities do respond to environmental concerns and encourage the greening of cities, specifically by introducing and caring for nature in urban spaces.

The "Construction of new buildings" and "Renovation of existing buildings" activities are eligible for both the climate change mitigation goal (CCM) and the prevention and circular economy (CE) goal. To avoid double counting, the revenue from these activities was reported only under the CCM objective, which was considered the most relevant following the analysis of the substantial contribution and DNSH (Do No Significant Harm) criteria.

The table opposite provides a cumulative overview of Group revenue eligibility and alignment by objective:

PROPORTION OF REVENUE / TOTAL REVENUE	ALIGNED BY OBJECTIVE	ELIGIBLE BY OBJECTIVE
Climate change mitigation	**26.6%**	**57%**
Adaptation to climate change	**0%**	**1.1%**
Sustainable use of water and marine resources	**0%**	**0.1%**
Circular economy	**0.4%**	**3.3%**
Pollution prevention	**0.6%**	**0.6%**
Ecosystem protection and restoration	**0%**	**0.2%**

The revenue ratio denominator reflects the published annual revenue of NGE Group (IFRS).

5.2.5.1.2. Activities eligible for CAPEX

CAPEX denominator

The CAPEX ratio denominator reflects the increase in the gross value of property, plant and equipment, intangible assets and right-of-use (leased) assets, including acquisitions made during the year.

CAPEX DENOMINATOR *Source: Consolidated Financial Statements for 2024*	263,708
Additions to tangible and intangible fixed assets during the financial year	212,336
Additions to the total amount of right-of-use (leased) assets during the financial year	28,355
Newly consolidated	23,017

There are two types of eligible CAPEX for NGE. These are investments linked to eligible economic activities that generate revenue (see table above). Eligible investments correspond to significant investments dedicated to certain eligible and aligned projects (e.g. tunnel boring equipment for the RER). The other CAPEX were obtained using an allocation based on revenue.

The NGE Group currently has no CAPEX related to any investment plan for extending eligible activities or transforming eligible activities into aligned activities within a 5-year horizon, or within the next 10 years if justified in view of the activity concerned.

They can also involve investments in individual activities to reduce greenhouse gas emissions. These investments, also known as "individual CAPEX", correspond to the activities listed below.

CODE	ACTIVITY NAME
CCM 6.5	Transport by motorbikes, passenger cars and light commercial vehicles
CCM 7.3	Installation, maintenance and repair of energy efficiency equipment
CCM 7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
CCM 7.6	Installation, maintenance and repair of renewable energy technologies
CCM 7.7	Acquisition and ownership of buildings

Concerning activity *7.7. Acquisition and ownership of buildings*, no buildings were aligned in 2025 due to the lack of information availability. Actions were launched at the end of 2024 to carry out an audit of our real estate portfolio and tools to measure our energy performance will be put in place. This will allow us to better meet the criteria required to be aligned.

In respect of activity *6.5 Transport by motorbikes, passenger cars* and *light commercial vehicles*, the DNSH criteria applied to the circular economy and pollution are difficult to verify, since the data required are not directly available from manufacturers or lessors. Out of caution, NGE decided not to align these CAPEX.

In 2025, activity *7.6 Installation, maintenance and repair of renewable energy technologies* involved the installation of photovoltaic panels at some sites.

5.2.5.1.3. Procedures for the analysis of eligibility for revenue

- Due to the diversity of the business sectors and companies in the group, NGE has adopted a differentiated approach to analysing the eligibility of revenue. This method has made it possible to integrate the specific features of the information systems and available data as well as possible, while maintaining a pragmatic approach, taking into account the relative contribution of the various companies to the total consolidated revenue.
- Three groups have been created for the purposes of revenue eligibility criteria:
  - **A.** Companies using the Group ERP system (approximately 73% of total revenue);
  - **B.** Companies excluding those using the Group ERP system and Sade (3% of total revenue);
  - **C.** Sade (integrated in 2024 and contributing approximately 24% of total revenue)

An approach specific to each group has been defined to cover data collection and the activity eligibility analysis required for definition of the numerator:

- **A.** For companies using the group ERP system, the revenue for each project is categorised according to business segment and scope. Furthermore, each contract must be classified under a 'Taxonomy' field, a new field introduced in 2025. Some contracts could not be allocated to a Taxonomy field, accounting for 38% of total group revenue. Out of caution, this portion has therefore been deemed ineligible for the 2025 financial year.
- **B.** For companies not using the Group ERP system and excluding Sade, the analysis was conducted on a company-by-company basis within each business sector.
- **C.** For Sade, which joined the NGE Group in 2024, the analysis was conducted on the basis of the classification of activities used by its Vision ERP system.

5.2.5.2. Alignment

The eligible business activities of companies are deemed sustainable, which is to say 'aligned' with at least one of the six environmental objectives, subject to compliance with the following:

- They make a significant contribution to at least one of the six environmental objectives on the basis of compliance with the technical criteria specific to each activity.
- They Do No Significant Harm (DNSH) in relation to the other five objectives.
- They provide at least the minimum safeguards (e.g. the guiding principles of the OECD, United Nations, etc.).

5.2.5.2.1. Analysis of the alignment criteria by activity

Rail activities

Railway activities (CCM activity 6.14) include construction, renovation and maintenance projects for railway tracks and overhead lines. This activity concerns railway networks, high-speed line (LGV) projects and urban networks such as metros in France and internationally. It includes electrification and signalling works, but also more specific activities such as topography, railway software development, locomotive and motor vehicle reconstruction and railway safety.

Eligible revenue for the CCM 6.14 activity has been determined as follows:

A. For companies using Group ERP (Act'ifs), we have taken all the projects classified in this category.

B. For companies not using the Group ERP system, it was an easy task to classify companies involved solely in railway infrastructures.

This definition of revenue makes it possible to consider that the substantial contribution criteria are met, since the activities concern either infrastructure, freight transhipment activities, or facilities dedicated to the transfer of passengers, as defined in the taxonomy. Moreover, none of the infrastructures is exclusively intended for the transport or storage of fossil fuels.

Compliance with DNSH (Do No Significant Harm) criteria

The DNSH criteria applicable to the railway activity were analysed by entity (Rail Operating Zone / Other entities working with railway industry customers) and country (France / Other countries).

Group A – i and ii

Concerning the **DNSH Adaptation to climate change, Biodiversity and Water and Marine resources** are cross-functional DNSH for all eligible activities at NGE. Compliance with these criteria is detailed in the section "Compliance with cross-functional DNSH".

With regard to **pollution-related DNSH**, measures are being taken to reduce noise, dust and pollutant emissions during construction and maintenance work.

Multiple scenarios are associated with **the circular economy-related DNSH:** where, as is usually the case, materials (rails, ballast, etc.) are owned by the contracting authority - which in many cases is the SNCF - that entity has its own policy for the circular economy.

Where non-hazardous construction and demolition waste is owned by NGE, an analysis is conducted to ensure compliance with circular economy criteria, i.e. to ensure that at least 70% (by weight) of this worksite-generated waste is prepared for reuse, recycling and/or other forms of material recovery, including backfilling. This is the case in France, given the existence of recycling networks and regulatory traceability requirements.

Outside Europe, there are recycling or recovery subsidiaries in certain countries, and these are systematically utilised. We have been able to verify compliance with this DNSH principle in certain countries outside France where we operate in 2025.

Water management activities

Activities classified as CCM 5.1, CCM 5.2, CCM 5.3 and CCM 5.4 represent a large share of the Group's revenue in 2025. However, the alignment of these activities was not possible due to the absence of the information required to meet the substantial contribution criteria, particularly in terms of net energy consumption and the level of water supply system leakage.

Since these data are held by operators and contracting authorities, and NGE acts exclusively as a construction company, data acquisition requires a concerted approach. It is therefore imperative that this issue be dealt with collectively, particularly within the FNTP, in order to guarantee compliance with the existing requirements.

Decontamination activities (Bérengier)

Having analysed all these criteria with the management team of NGE Group company Bérengier Dépollution, we meet all the criteria required to consider our revenue as taxonomy aligned.

Activities related to the construction of new buildings and the renovation of existing buildings

NGE is involved in the construction of new buildings, and potentially at a number of different levels as:

- Project owner via NGE Immos.
- Construction designer via NGE Bâtiment.
- Contractor for earthworks, pipelines, urban development and utilities, etc. on new building construction worksites.

Various interpretations have been found regarding the description of the "Construction of new buildings" activity, which mainly focuses on developers to the detriment of builders. However, it seems essential that all the players in the sector are involved in these issues in order to ensure an effective reduction in the environmental impact of projects.

We have decided to follow the interpretation adopted by our peers in the sector, who have successfully incorporated their activities as new-build contractors. We will update this eligibility criterion should the European Commission provide further clarification on this activity.

To ensure compliance with the alignment criteria, our subsidiary NGE Bâtiment conducted a project-by-project analysis to validate whether or not each of the (SC and DNSH) criteria had been met.

Construction and maintenance activities in nuclear installations (CCM 4.28 in 2025)
In 2025, NGE participated in projects to maintain or modify existing nuclear facilities in France, mainly for EDF, as well as Orano and the CEA. To assess these projects, NGE relies on the alignment analysis carried out by EDF the previous year, which concludes that it is fully compliant (100%) with the green taxonomy. Thus, projects falling within this activity are also considered aligned.

Activities related to the sorting and material recovery of non-hazardous waste (REVAMA®)
REVAMA®, a subsidiary of the NGE Group since 2022, is a network of recycling and trading centres for construction materials deployed by the NGE Group for several years now for internal and external purposes managing higher volumes. This is in line with our objective of reducing the carbon impact of operating operations.
We meet all the technical review and DNSH criteria described for this activity (CE 2.7). All of REVAMA® revenue is therefore aligned.

Other activities
For other Group eligible activities, as the weight of these activities in the share of eligible revenue is not significant, the alignment analysis was not carried out.

5.2.5.2.2. Analysis of cross-functional DNSH criteria

For some DNSH criteria, the European Commission has applied general conditions that are independent of activities, as a result of which we have had to develop cross-functional methodologies to guarantee efficiency and consistency.
The analysis was carried out as soon as the significant contribution criteria were met.

The **"Do No Significant Harm" (DNSH) criterion relating to adaptation to climate change** applies to all activities. As such, NGE has implemented a three-pronged approach to verify alignment:

- → For those activities where NGE acts as project owner or fulfils a design role, the DNSH requirements are assessed in the context of selected construction projects;
- → For large-scale projects, environmental impact studies incorporating an analysis of the physical risks associated with climate change are systematically conducted;
- → In other cases, where NGE's responsibility is limited to the execution of the work, the assessment of physical climatic risks and vulnerability focuses on the life of the site. These analyses are integrated into the tendering procedures, the requirements of the ISO 14001 standard and compliance with existing regulations, thus guaranteeing full alignment with the DNSH criterion. The risk assessment and the implementation of long-term adaptation measures are therefore the responsibility of the project owner.

An analysis of the physical risks associated with climate change has also been initiated at Group sites.

The **DNSH criterion for the sustainable use and protection of water and marine resources** applies to all activities.

In the context of construction activities, the analysis of the impact on water resources is limited to the life of the construction sites. These evaluations are incorporated into the call for tenders procedures, the ISO 14001 standard and the applicable regulatory requirements.

- For all projects classified as IOTA (installations, structures, works or activities that impact aquatic environments or public health), French regulations require:
  - → an Environmental Impact Assessment (EIA), including a diagnostic analysis of groundwater ecological status;
  - → a water management and use plan compliant with the Law on Water and Aquatic Environments (LEMA); and
  - → compliance with the guidelines for water development and management schemes (SAGE), master plans (SDAGE) and any applicable local regulations.
- **At the European level,** all projects comply with the DNSH criterion. NGE complies with the requirements of Directives 2000/60/EC (Water Framework) and 2011/92/EC (Environmental assessment), as well as the national regulations of the Member States.
  - → Projects covered by the EIA requirement have been the subject of an ecological diagnostic analysis followed, where appropriate, by implementation of mitigation measures.
  - → Projects not covered by the EIA requirement that comply fully with local regulations - themselves aligned with the Water Framework Directive - are guaranteed compliant with the principles of the DNSH.

The **DNSH "Pollution"** criterion applies only to a limited number of activities within NGE. It mainly concerns the exclusion of substances classified as CMR (carcinogenic, mutagenic or toxic for reproduction).

NGE ensures compliance with the REACH regulation by:

- → systematically retaining the safety data sheets (SDS) for those products used on its worksites;
- → checking that products comply fully with REACH regulations.

Use and marketing of ozone-depleting substances in general, and refrigerants in particular, are strictly regulated by (EU)

Regulation No. 517/2014, with which NGE is fully compliant. In addition, NGE does not use persistent organic pollutants (POPs) such as asbestos or lead. When demolition or waste management sites are exposed to these substances, they are systematically directed to approved treatment channels, in accordance with existing regulations.

The **DNSH relating to the protection and restoration of biodiversity and ecosystems** applies to all activities. As such, NGE has implemented a three-part structured approach to verify alignment:

- For those activities where NGE acts as project owner and for large-scale projects, the DNSH requirements are assessed in the context of selected construction projects;
- In other cases, where NGE's responsibility is limited to the execution of the work, the environmental risk assessment focuses on the life of the site. These analyses are incorporated into tendering procedures, the requirements imposed by ISO 14001 and compliance with existing regulations to ensure full alignment with the DNSH criterion.

5.2.5.2.3. Verification of compliance with minimum safeguards

The risk management system for human and social rights, corruption prevention, taxation and unfair competition has been assessed fully compliant with the relevant requirements specified in the reference texts cited in the taxonomy regulation:

- the OECD Guidelines for Multinational Enterprises;
- the United Nations Guiding Principles on Business and Human Rights (UNGP);
- the 11 fundamental conventions of the International Labour Organization (ILO);
- the International Bill of Human Rights.

The analysis is based on the following documents: NGE Code of Ethics (accessible on the Group's website), the 2023 Statement of Non-Financial Performance, professional whistleblowing system. The subject of tax rules is closely managed at Group level by the financial department. The Group relies on these procedures, put in place under the policies described in the ESRS S2 and ESRS G1 sections, to manage the risks related to these four topics.
At 31 December 2025, NGE had not been convicted in relation to any of the issues referred to above.

5.2.5.3. Outlook

The second year of Taxonomy Regulation reporting marks a key milestone for NGE, with automated data reporting for entities covered by the Group ERP, representing 73% of revenue.
The main challenges faced by the Group going forward are as follows:

- Continue to improve the reliability of information feedback, which has been automated via our ERP since 2025. In the coming years, particular attention should be paid to improving the accuracy of the allocation of CAPEX to eligible and aligned activities.
- Awareness-raising information and training for sales and operational teams in the challenges posed by the ecological transition and the requirements of the Taxonomy.
- Defining clear objectives and using taxonomy-related performance as a lever to support the Group's transformation. In this respect, the new Ambition 2030 Business Plan supports this transition by placing the environment central to operations, aiming to make it an operational reflex. The pillars of this plan are aligned with the framework of the European taxonomy.
- Working with the water companies concerned to discuss and address the issue of alignment criteria for water.

The Group reserves the right to adjust this methodology and the resulting data to reflect changes in regulations, their interpretations, and future developments in its European Taxonomy reporting process.

5.2.5.4. Tables

Model 1: Share of revenue, CAPEX and OPEX derived from products or services associated with economic activities eligible for the Taxonomy or aligned with the Taxonomy – Information for the year 2025 (summary KPI).

Financial year 2025

KPI (1)	Total (2)	Share of eligible activities (3)	Aligned activities (4)	Share of aligned activities (5)	BREAKDOWN OF ACTIVITIES ALIGNED WITH THE TAXONOMY BY ENVIRONMENTAL OBJECTIVES						Share of enabling activities (12)	Share of transitional activities (13)	Unassessed non-material activities (14)	Activities aligned in the previous year (N-1) (15)	Share of activities aligned last year (N-1) (16)
					Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)					
					%	%	%	%	%	%					
REVENUE	4,770,925	62.3%	1,316,544	27.6%	26.6%	0.0%	0.0%	0.6%	0.4%	0.0%	23.5%	0.2%		1,161,355	25.9%
CAPEX	263,708	55.2%	26,471	10.0%	9.7%	0.0%	0.0%	0.1%	0.2%	0.0%	9.3%	0.1%		68,066	14.2%
OPEX															

Model 2: Proportion of revenue generated by products or services associated with taxonomy-aligned economic activities — Information for the 2025 financial year.

REVENUE													
Financial year 2025					ENVIRONMENTAL OBJECTIVE OF ACTIVITIES ALIGNED WITH THE TAXONOMY								
Economic activities (1)	Code (2)	Share of revenue eligible under the Taxonomy (3)	Amount of revenue aligned with the Taxonomy (4)	Share of revenue aligned with the Taxonomy (5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Pollution (9)	Circular Economy (10)	Biodiversity (11)	Category (Enabling activity) (12)	Category (Transitional activity) (13)	Share of Revenue aligned with eligible (14)
		%	In € thousand	%	%	%	%	%	%	%	E	T	%
Infrastructure for rail transport	CCM 6.14	24.2%	1,122,625	23.5%	23.5%						E		97.1%
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	10.8%	-	0.0%	0.0%								0.0%
Renewal of wastewater collection and treatment systems	CCM 5.4	7.8%	-	0.0%	0.0%								0.0%
Construction of new buildings	CCM 7.1	2.9%	43,574	0.9%	0.9%								31.7%
Maintenance of roads and motorways	CE 3.4	2.4%	-	0.0%					0.0%				0.0%
District heating/cooling networks	CCM 4.15	2.2%	-	0.0%	0.0%								0.0%
Electricity generation from nuclear energy in existing installations	CCM 4.28	2.0%	93,548	2.0%	2.0%								100.0%
Transmission and distribution of electricity	CCM 4.9	1.9%	-	0.0%	0.0%						E		0.0%
Construction, extension and operation of wastewater collection and treatment systems	CCM 5.3	1.7%	-	0.0%	0.0%								0.0%
Renewal of water collection, treatment and supply systems	CCM 5.2	1.5%	-	0.0%	0.0%								0.0%
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	0.8%	-	0.0%	0.0%						E		0.0%
Remediation of contaminated sites and areas	PPC 2.4	0.6%	30,231	0.6%				0.6%					100.0%
Desalination	CCA 5.13	0.6%	-	0.0%		0.0%					E		0.0%
Renovation of existing buildings	CCM 7.2	0.6%	9,617	0.2%	0.2%							T	33.8%
Collection and transport of non-hazardous and hazardous waste	CE 2.3	0.5%	-	0.0%					0.0%				0.0%
Flood risk prevention and protection infrastructure	CCA 14.2	0.5%	-	0.0%		0.0%					E		0.0%
Sorting and material recovery of non-hazardous waste	CE 2.7	0.4%	16,949	0.4%					0.4%				100.0%
Infrastructure for personal mobility, cycle logistics	CCM 6.13	0.2%	-	0.0%	0.0%						E		0.0%
Electricity generation from hydropower	CCM 4.5	0.2%	-	0.0%	0.0%								0.0%
Conservation, including restoration, of habitats, ecosystems and species	BIO 1.1	0.2%	-	0.0%						0.0%			0.0%
Electricity generation from wind power	CCM 4.3	0.1%	-	0.0%	0.0%								0.0%
Nature-based solutions for flood and drought risk prevention and protection against such risk	WTR 3.1	0.1%	-	0.0%			0.0%						0.0%
Electricity generation using solar photovoltaic technology	CCM 4.1	0.1%	-	0.0%	0.0%								0.0%
Demolition and dismantling of buildings and other structures	CE 3.3	0.0%	-	0.0%					0.0%				0.0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.0%	-	0.0%	0.0%						E		0.0%
Construction of new nuclear power plants	CCM 4.27	0.0%	-	0.0%	0.0%								0.0%
Production of heat/cool using waste heat	CCM 4.25	0.0%	-	0.0%	0.0%								0.0%
Sustainable Urban Drainage Systems (SUDS)	WTR 2.3	0.0%	-	0.0%			0.0%						0.0%
Charging stations for electric vehicles inside buildings	CCM 7.4	0.0%	-	0.0%	0.0%						E		0.0%
Production of electricity from geothermal energy	CCM 4.6	0.0%	-	0.0%	0.0%								0.0%
Production of electricity from geothermal energy	CCM 4.8	0.0%	-	0.0%	0.0%								0.0%
Concentrated solar energy	CCM 4.2	0.0%	-	0.0%	0.0%								0.0%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.0%	-	0.0%	0.0%						E		0.0%
Total revenue		**62.3%**	**1,316,544**	27.6%	26.6%	0.0%	0.0%	0.6%	0.4%	**0.0%**	23.5%	**0.2%**	44.3%

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Model 3: Proportion of OPEX relating to products or services associated with taxonomy-aligned economic activities — Information for the 2025 financial year:

CAPEX																								
Financial year 2025																								
	Economic activities (1)	Code (2)	Share of CAPEX eligible under the Taxonomy (3)		CAPEX amount aligned with the Taxonomy (4)	Share of CAPEX aligned with the Taxonomy(5)		ENVIRONMENTAL OBJECTIVE OF ACTIVITIES ALIGNED WITH THE TAXONOMY														Category (Enabling activity) (12)		Category (Transitional activity) (13)	Share of CAPEX aligned with eligible CAPEX (14)	
								Climate Change Mitigation (6)		Climate Change Adaptation (7)		Water (8)		Pollution (9)		Circular Economy (10)		Biodiversity (11)						
			%		In € thousand	%		%		%		%		%		%		%		E		T		%
	Installation, maintenance and repair of renewable energy technologies	CCM 6.5	25.5%		-	0.0%		0.0%																0.0%
	Infrastructure for rail transport	CCM 6.14	9.4%		24,620	9.3%		9.3%														E		90.6%
	Acquisition and ownership of buildings	CCM 7.7	6.9%		-	0.0%		0.0%																0.0%
	Renewal of water collection, treatment and supply systems	CCM 5.2	0.7%		-	0.0%		0.0%																0.0%
	Renewal of wastewater collection and treatment systems	CCM 5.4	3.8%		-	0.0%		0.0%																0.0%
	Construction, extension and operation of wastewater collection and treatment systems	CCM 5.3	0.7%		-	0.0%		0.0%																0.0%
	Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	5.5%		-	0.0%		0.0%																0.0%
	Construction of new buildings	CCM 7.1	0.5%		836	0.3%		0.3%																67.9%
	Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.0%		-	0.0%		0.0%														E		0.0%
	Sorting and material recovery of non-hazardous waste	CE 2.7	0.2%		537	0.2%										0.2%								100.0%
	Renovation of existing buildings	CCM 7.2	0.1%		184	0.1%		0.1%															T	49.2%
	Remediation of contaminated sites and areas	PPC 2.4	0.1%		294	0.1%								0.1%										100.0%
	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.0%		-	0.0%		**0.0%**														E		0.0%
	Collection and transport of non-hazardous and hazardous waste	CE 2.3	0.0%		-	0.0%										0.0%								0.0%
	Flood risk prevention and protection infrastructure	CCA 14.2	0.0%		-	0.0%				0.0%												E		0.0%
	Infrastructure for personal mobility, cycle logistics	CCM 6.13	0.0%		-	0.0%		**0.0%**														E		0.0%
	Nature-based solutions for flood and drought risk prevention and protection against such risk	WTR 3.1	0.0%		-	0.0%						0.0%												0.0%
	Electricity generation using solar photovoltaic technology	CCM 4.1	0.0%		-	0.0%		0.0%																0.0%
	Electricity generation from hydropower	CCM 4.5	0.0%		-	0.0%		0.0%																0.0%
	Conservation, including restoration, of habitats, ecosystems and species	BIO 1.1	0.0%		-	0.0%														0.0%				0.0%
	Production of heat/cool using waste heat	CCM 4.25	0.0%		-	0.0%		0.0%																0.0%
	Electricity generation from wind power	CCM 4.3	0.0%		-	0.0%		0.0%																0.0%
	Production of electricity from geothermal energy	CCM 4.6	0.0%		-	0.0%		0.0%																0.0%
	Desalination	CCA 5.13	0.0%		-	0.0%				0.0%												E		0.0%
	Maintenance of roads and motorways	CE 3.4	0.0%		-	0.0%										0.0%								0.0%
	Electricity generation from nuclear energy in existing installations	CCM 4.28	0.4%		-	0.0%		0.0%																0.0%
	Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	0.0%		-	0.0%		0.0%														E		0.0%
	Transmission and distribution of electricity	CCM 4.9	0.5%		-	0.0%		0.0%														E		0.0%
	District heating/cooling networks	CCM 4.15	0.9%		-	0.0%		0.0%																0.0%
	Total CAPEX		**55.2%**		**26,471**	10.0%		9.7%		0.0%		0.0%		0.1%		0.2%		0.0%		9.3%		**0.1%**		18.2%

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Interests and views of stakeholders [DP 12]
People are NGE Group's most valuable resource. Since its creation, "placing people at the heart of each of our projects" has been a commitment. This means welcoming everyone, embracing their diversity and unique identity, and ensuring that they can fulfil their full potential, grow as people and feel free to adapt and develop together.

NGE ensures that solidarity, team spirit and unity are always a reality. The Group and its governance are convinced that growth is meaningless without the collective strength of its workforce and without respecting the health and safety of its staff. Prevention is an area where the Group intends to make no concessions. The construction sector is undergoing a profound transformation in its professions and associated skills, driven by the combined effects of the ecological transition and the rise of new technologies, including artificial intelligence. These developments are redefining the ways in which projects are designed, planned and delivered, and permanently transforming the skills in demand. Against this backdrop, NGE is adapting its practices and expertise to integrate these innovations, improve the environmental performance of its operations and meet the growing demands of markets and stakeholders. The Group also ensures it supports its staff in developing their skills, in order to enhance its appeal, boost staff employability and secure their career paths in a rapidly changing environment. To achieve its ambitions, it needs the commitment of every employee. Securing staff commitment to this ambition requires an understanding of their interests, expectations and needs. Consequently, it pays particular attention to the quality of its relationships with its employees and social partners, by fostering constructive dialogue to support the company's development and ensure the satisfaction of both staff and customers.

Information regarding the procedures in place for conducting social dialogue and identifying employee interests can be found *in Sub-section 5.1.4.1.1 of Part 1. General disclosures - ESRS 2.*

The issues around improving occupational health and safety and working conditions are central to the process of social dialogue with employee representatives in each Social and Economic Committee (CSE) and through collective agreements.

During the various meetings or informal exchanges, supervisors and managers strive to maintain close ties to listen to employees and offer them fulfilling working conditions. Career development interviews are important opportunities to listen to them but also to gather their wishes for development and career paths.

The NGE Group is committed to continually improving its understanding of the factors that underpin a positive employee experience, with a view to continuously enhancing its managerial and organisational practices. This is why, every two to three years, it conducts a survey on quality of life and working conditions (QVCT) aimed at all its employees. Conducted by an independent organisation (Great Place to Work), the ultimate aims of this survey are to look after our staff, remain attentive to their needs, progress together and make NGE a Group where everyone can thrive whilst contributing to our collective success. The survey explores the themes of trust, respect, fairness, pride and a supportive working environment. The results of this survey are analysed by our service provider and the Human Resources department. They are presented to each central services department, each subsidiary and each staff representative body, and form the basis of a roadmap to capitalise on the Group's strengths and best practices, and to work towards improving practices to best meet employees' expectations and needs. Analysis of the results of the latest survey, conducted in 2024, enabled the Human Resources department to identify three key areas to be incorporated into the support offered to subsidiaries to better meet employees' expectations and interests:

- Strengthen employee unity and provide the necessary support to those entities with the greatest progress to make in terms of QLWC;
- Develop the sense of fairness by strengthening the perception of impartiality and recognising the value contributed by every individual to the collective effort;
- Inspire employee confidence by being consistent in all everyday attitudes and behaviours.

At an operational level, three priority areas for improvement have been identified: harmonising practices across entities in order to reduce managerial disparities; strengthening managerial credibility and consistency by aligning words with actions, in particular by developing the ability to unite teams and foster a sense of collective pride; finally, improving the quality and clarity of the information disseminated, ensuring that it is properly understood by all staff. These areas for improvement have been incorporated into the roadmap of the Human Resources department and the central services and operational departments.

Material Impacts, Risks and Opportunities and their interaction with the strategy and business model)
[DP 13; DP 14; DP 15; DP 16]
The double materiality assessment identified the following IROs in relation to employees (all employees who could potentially be materially affected were included in the scope of the assessment):

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ESRS	Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon (Short term (ST), Medium term (MT), Long term (LT))
S1	HEALTH AND SAFETY OF THE COMPANY WORKFORCE	Employees may be exposed to situations/environments/working conditions that have the potential to harm them physically or mentally (occupational accidents, occupational illnesses, death, psychosocial risks, etc.).	I-	NGE	Community	Direct link	LT
		They can also result in higher levels of direct and indirect costs (absenteeism, suspension of work on site, replacement, plant and equipment failure, legal proceedings, civil damages, litigation, loss of contracts as a result of image impairment, investment in additional safety equipment and/or training, etc.).	R	NGE			MT
S1	SOCIAL DIALOGUE AND COLLECTIVE BARGAINING WITH THE COMPANY WORKFORCE	Effective social dialogue and collective bargaining within the company can contribute to more harmonious labour relations and greater employee satisfaction.	I+	NGE	Community	Direct link	LT
		Social conflicts as a result of failures in social dialogue can result in disagreements between NGE Group management and those workers covered by collective agreements, with the potential to result in strike action, work stoppages or other forms of industrial unrest negatively impacting operational continuity.	R	NGE			MT
S1	WORKING CONDITIONS AND SKILLS DEVELOPMENT FOR THE COMPANY WORKFORCE	Difficult working conditions (working hours, family separation, weather conditions, pressure to meet deadlines, job stability, remuneration, etc.) can impact employee wellbeing and mental health.	I-	NGE	Community	Direct link, Indirect link	LT
		Supporting career progression and development contributes to the development and success of employees (AI, robotics, ecological transition, etc.).	I+	NGE	Community		LT
		With the change in professions, employees whose skills are not regularly updated could encounter difficulties in remaining "employable".	I-	NGE	Community	Direct link, Indirect link	LT
		A lack of employee skills due to technological change can represent a risk in terms of lost business opportunities, loss of competitiveness and the cost of quality failures. Training programmes represent a major investment for the NGE Group.	R	NGE			MT
		Poor working conditions can demotivate employees and lead to high levels of absenteeism, turnover and associated costs.	R	NGE			MT
		A strong employer brand (salaries, work-life balance, health and safety, etc.) can develop the Group's appeal, employee commitment, pride in belonging and loyalty as well as performance.	O	NGE			MT
S1	EQUAL TREATMENT AND OPPORTUNITIES FOR THE COMPANY WORKFORCE	Inclusion and equal opportunities are factors in employee fulfilment.	I+	NGE	Community	Direct link	LT
		Exposure to violence and harassment can result in problems around health and wellbeing.	I-	NGE	Community	Direct link	LT
		Recognition as active players in promoting diversity, insertion and inclusion is a source of employee performance and pride, improves the employer brand, attractiveness and partner recognition, and generates business opportunities.	O	NGE			LT

I- Negative impact | R Risks | O Opportunities | I+ Positive impact | Environment | Community | Direct link | Indirect link | ST | MT | LT

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Details of the methodology used to identify and assess IROs are shown in *section 5.1.5.1 Double materiality assessment process [IRO-1] in Part 1. General disclosures - ESRS 2*

As part of the process to identify workforce-related material IROs, NGE has taken into consideration all its employees, all its business sectors in France and internationally, and all temporary workers, who are considered in this ESRS S1 chapter as non-employees and are treated in the same way as company employees.

With regard to the impacts on the health and safety and working conditions of employees and related workers, the risks of damage to their physical integrity or mental health (workplace accidents, occupational illnesses, death, psychosocial risks, etc.) are assessed by the Accident risk prevention department. Potential occupational accidents and physical ailments are mainly risks inherent to professions in the field (building sites). The risks related to the mental health of employees are not systemic in nature. They appear on an ad hoc basis, particularly in connection with specific contexts such as increased pressure on deadlines or temporary overload of work. Similarly, to date, no widespread or systemic harassment issues have been identified within the organization. Any alerts remain isolated and treated rigorously in accordance with our policy and internal procedures for the prevention and processing of at-risk situations.

Constructive and regular social dialogue is an essential lever for internal cohesion and sustainable performance. Social dialogue and skills development contribute to flourishing and fulfilled employees in their lives and career paths. The NGE Group and the public works professions represent significant opportunities for access to employment and professional development in France, Europe and internationally.
In its double materiality study, updated at the end of 2025, the Group considered all types of employees and related workers in a global manner. For most subjects, the exposure to impacts is homogeneous regardless of their type (e.g. inclusion, equal opportunities, training). With regard to specific health and safety issues, the Accident risk prevention department carries out a detailed analysis of the issues according to the business sectors and work environments and has therefore relied on its expertise to identify and assess IROs. The results were presented and discussed at the ESC meeting.

In 2025, no assessment was made of significant financial impacts as a result of material risks.

The NGE Group's 2026-2030 Business Plan is based on five pillars of growth and transformation focused on the ecological transition and future generations, four of which are directly related to climate issues. As such, it is developing its activities, and therefore jobs and skills, around low-carbon mobility, climate change adaptation and the energy transition (e.g. railways, water management, greening, renewable energy, etc.).

5.3.1.1.1. Policies related to the workforce [S1-1]

In a strong growth environment, the NGE Group is continually adapting its human resources policies to take account of the evolution of its activities and the expansion of its operations. To date, social policies remain more advanced in France than in the other countries where the Group operates. In its 'HR Cap 2028' initiative, the Human Resources department reaffirms its commitment to driving a new dynamic that addresses the challenges of growth and cultural transformation. The HR function is being structured by establishing a common framework and standards, Group-wide HR policies and dynamic performance indicators. It is harmonising its processes, tools and organisational structures; it is embracing digitalisation to transform the employee experience and innovating to set itself apart. The Group therefore set out in 2025 to formalise and harmonise its HR policies, with a view to enhancing their consistency, clarity and implementation internationally.

The table below brings together all the internal policies and reference frameworks relating to the impacts, risks and opportunities concerning salaried employees and assimilated personnel that were implemented in 2025:

				MATERIAL TOPICS CONCERNING STAFF			
NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION	WORKING CONDITIONS AND SKILLS DEVELOPMENT	EQUAL OPPORTUNITIES	OCCUPATIONAL HEALTH & SAFETY	SOCIAL DIALOGUE AND COLLECTIVE BARGAINING
Occupational Health & Safety Plan	NGE	• Accident risk prevention department • Executive management team representative on each CSSCT	• UN Global Compact • ILO rules • OECD Guidelines	x		x	
Code of Ethics	NGE	• Ethics committee	• UN Global Compact • ILO rules • OECD Guidelines	x	x	x	

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				MATERIAL TOPICS CONCERNING STAFF			
NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION	WORKING CONDITIONS AND SKILLS DEVELOPMENT	EQUAL OPPORTUNITIES	OCCUPATIONAL HEALTH & SAFETY	SOCIAL DIALOGUE AND COLLECTIVE BARGAINING
Diversity policy	NGE	Operations director responsible for the gender diversity network	• UN Global Compact • Rixain Law (imposes gender quotas and transparency measures to promote gender equality in large companies)	x	x	x	x
Responsible purchasing policy; Responsible purchasing commitments; General conditions governing the secondment of temporary employees	NGE	Purchasing department	• UN Global Compact • ILO rules • OECD Guidelines	x		x	
Internal regulations	NGE	Human resources department	• French Employment Code • ILO rules • OECD Guidelines	x	x	x	
CSR policy	NGE	CSR department	• UN Global Compact • UN Sustainable Development Goals • ISO 26000	x	x	x	

[DP 19]

Human rights [DP 20; DP 21; 22]

Although the double materiality assessment contains no specific reference to human rights, the NGE Group is a signatory of the UN Global Compact, and is committed to respecting all human rights and labour rights protection standards, as well as their underlying principles:

- Support and respect the protection of internationally proclaimed human rights
- Ensure no complicity in human rights abuses
- Uphold the freedom of association and the effective recognition of the right to collective bargaining
- Help eliminate all forms of forced and compulsory labour
- Help abolish child labour
- Help eliminate discrimination in respect of employment and occupation of any kind in and in its sphere of influence.

These commitments are reflected in internal procedures and rules that are aligned with the conventions and core labour standards established by the International Labour Organization (ILO) or with the guiding principles of the Organisation for Co-operation and Development (OECD). They are also recalled in its Code of Ethics. Potential human rights violations fall within the Group's whistleblowing system and the processing procedures described in section *5.4.3.1. Whistleblowing system and processing of alerts in Part 4. Information on business conduct - ESRS G1.*

Occupational health & safety [DP 23]

The nature of the Group's activities exposes its employees to significant health and safety risks. Ensuring that its staff can carry out their work in the best possible conditions is a priority for the Group. More than just a commitment, it is an ongoing requirement at all levels. To this end, it has implemented a policy to safeguard the health and physical and mental wellbeing of its staff, known as the Occupational Health & Safety Plan (OHSP), which aims to reduce occupational accidents and illnesses.

In its OHPS, the NGE Group reaffirms that health and safety cannot be delegated, that they are matters of management. For the Group, prevention is a global performance driver that cannot be separated from operational excellence. Thus, managers and prevention officer pairs have been formed for each scope and each organisational level of the company. These pairs are responsible for the deployment of the OHPS, in compliance with regulations and the company's rules. Each pair has the role of challenging and motivating its teams around these subjects. To support them, the Accident risk prevention department supports operational entities towards 100% of the risks under control. It reports directly to the Executive management team.

To increase the effectiveness of this accident risk prevention policy, NGE believes that:

- Everyone must be committed to making their contribution to correcting failures and bad practices, but be ready to celebrate successes and good practices.
- Adherence to demanding standards is the driving force behind encouraging the reporting of high-risk situations and identifying any risk management shortcomings and imposing sanctions where necessary.

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In its OHSP, the Group affirms its total commitment to these issues, and expects the same from every employee at all its sites in France and internationally.
The Occupational Health & Safety policy is based on the Group's values: Unity, Ambition, Transparency, which are the foundation for prevention. The latest edition of the PPST improves the management of risk factors, particularly in relation to the physical demands of work, working environments and hygiene.

Quality of work life and working conditions (QLWC)
In addition to the attention paid to employees on a daily basis and the numerous actions carried out throughout the Group to improve working conditions and develop a fulfilling environment, the Human Resources department wanted to propose a QLWC policy in 2025. This Group policy will aim to guarantee a respectful, secure working environment conducive to the professional development of all employees in all entities, both in France and internationally. It will be structured around five areas:

- accessible, supportive and empowering management;
- a close-knit, supportive group that upholds values;
- self-fulfilment through one's roles, the development of one's skills and one's career path;
- a safe and fair working environment;
- physical and mental health and safety at the heart of all employees' concerns.

This QLWC policy will be based on shared responsibility between management, managers and teams, with a strengthened right to alert. As part of a "think globally, act locally" approach, it will help strengthen the Group's commitment, cohesion and sustainable performance. It will interface with skills development and mobility policies.

Skills development
NGE has a structured training and skills development plan for all employees. In addition to regulatory training, this plan aims to strengthen expertise, support career development and offer attractive and sustainable career paths. In addition, this plan helps to develop strategic skills in the fields of construction, infrastructure and technology, while supporting the dissemination of the principles of social responsibility and a demanding and shared managerial culture.

Training is also a lever for employment integration for long-term unemployed people, whom the Group supports and integrates on its projects. Its Plate-Forme training centre is coupled with a CFA which delivers diploma courses to develop their employability and their access to long-term employment.

In 2025, the Human Resources department worked to formalise its skills development policy conducive to professional fulfilment, the upskilling of all employees and collective success. The overall approach will be based on several priority guidelines:

- A dynamic jobs and skills management planning system (Gestion Prévisionnelle des Emplois et des Emplois - GEPP) based on a job reference framework structured by sector, profession and services offers a shared, clear and evolving vision of all the Group's business sectors to reconcile collective performance and individual development.
- The strengthening of talent identification and support systems, based on a skills development plan aligned with the Group's strategic challenges and business sector transformations.
- The promotion of a learning culture, supported by the internal training centre platform, which offers concrete training courses anchored in the reality of the Group's business sectors, and adapted to the needs of the field.

This policy highlights both shared responsibility and commitment as levers for success, whether they are departments, human resources departments, managers or employees.
It aims to promote sustainable employability, at NGE or elsewhere, through pragmatic and interactive learning methods and to enable the implementation of the Group's strategy. This policy was distributed to all human resources teams at the end of the year and will be communicated to all employees and rolled out from 2026.

A new mobility policy, to be prepared in 2025, will complete the range of HR policies. It will aim to promote dynamic career path management by supporting geographical, inter-business sector and international mobility. Applicable to all employees in France and internationally, it will be a strategic lever for developing skills, retaining talent and adapting to the Group's operational needs. It will help strengthen employee employability and collective agility. In line with the QLWC policy, this approach will support the professional fulfilment, secure career paths and long-term commitment of teams, while meeting the Group's challenges of performance and skills transmission.

Discrimination, harassment and equal opportunities [DP 24 a,b]
The NGE Group is a signatory of the United Nations Global Compact and as such, undertakes to respect and promote the 10 fundamental principles, including "contributing to the elimination of all discrimination in employment and occupation". It therefore carries out all its recruitment, management, promotion and other employee-related activities in full compliance with French and European regulations governing the legal right to non-discrimination in the workplace in accordance with the 26 discrimination criteria (background, gender, sexual orientation, membership of a religion, community of belief or ethnic group, etc.).

The Group considers that its performance is based in particular on the diversity of profiles, career paths and life experiences that make up its teams. The "Placing people at the heart of its projects" pillar of its CSR 2026-2030 policy

thus includes an area dedicated to diversity and equal opportunities. Through this guideline, the Group reaffirms its commitment to preventing all forms of discrimination, actively promoting inclusion and supporting employment integration. It affirms its desire to guarantee everyone fair access to employment and career development opportunities, regardless of age, gender, origin or background, and to pay particular attention to people who are furthest from employment. Convinced that plurality of perspectives and tolerance are levers for collective performance and cohesion, the Group places diversity and equal opportunity at the heart of its values and its development.

Thus, with regard to gender equality – and in a sector where women are significantly under-represented – NGE has been working for the past eight years to address gender diversity issues, aiming to increase the proportion of women in its workforce. In a challenging employment climate, women represent a vast pool of talent. They contribute to diversity in viewpoints, personalities and management styles, which is both an asset and a prerequisite for performance and growth. The implementation of this policy is supported by an internal Gender Diversity Network, which in 2025 comprises 64 ambassadors in France and internationally. The aim of this initiative is to ensure equal career progression, raise the profile of women, and combat stereotypes and sexist behaviour. The targets for recruiting women into management roles, which are incorporated into the criteria for impact-based lending, demonstrate a strong commitment to gender diversity. The aim is also to attract more women to the construction industry, to support them and to provide them with a clear career path. To strengthen its policy, NGE has chosen not to act alone but to draw on the expertise of leading organisations in this field, such as 'Les SouterReines' and 'Elles bougent', who promote careers in the construction industry, encourage young women to consider a career in this sector, combat stereotypes and help the Group's companies increase the proportion of women in their teams. For several years now, NGE has also been running a women's mentoring scheme in which women receive nine months of personalised support from an experienced mentor—a member of senior management—as well as increased visibility within the Group and practical support for their career progression. In 2025, the programme was enhanced with a 'women's leadership' training course, which provides practical tools to help women assert their managerial role and prepare for future responsibilities.

With regard to age, in 2025 the NGE Group and its social partners jointly prepared an agreement specifically for experienced employees (excluding Sade and its subsidiaries). This four-year agreement will come into force in 2026 and is fully in line with the Group's social, HR and CSR strategy, against a backdrop characterised by longer working lives, structural pressures on recruitment, the need to secure key skills and professional expertise, and heightened stakeholder expectations regarding social responsibility and inclusion. This proactive and forward-looking approach aims to recognise the value of employees aged 50 and over and to strengthen intergenerational solidarity. The associated measures will enable the Group to continue recruiting and retaining experienced staff, to recognise and pass on skills and knowledge, to prevent occupational burnout, and to support employees in planning the end of their careers and their transition to retirement.
Every year, it runs a number of different schemes (examples include Operational Employment Preparatory (POE) training, Voluntary Military Service (SMV), a partnership with France Travail and creation of a temporary employment integration company, etc.), all of which offer employment opportunities to young people or people living with insecurity.

In NGE Group's current growth phase, a formal, structured framework in terms of diversity and inclusion has become a priority. In 2025, the Human Resources department focused on formalising a Diversity & Inclusion policy, intended to harmonise and frame the Group's commitments in terms of non-discrimination, equal opportunities and respect for fundamental rights at work. This policy will be included in the "Placing people at the heart of its projects" pillar of the 2026-2030 CSR policy mentioned above. It will define the principles applicable to all Group entities and will cover the main stages of the career path: recruitment, induction, training, mobility, career progression and working conditions. Its aim is to ensure an inclusive working environment, to promote gender diversity and equal treatment, and to support employment integration, particularly for those facing barriers to employment. It will serve as a framework for preventing discrimination and implementing concrete measures, in line with regulatory requirements and the expectations of stakeholders. It will help to strengthen the Group's cohesion, commitment and sustainable performance.

5.3.1.1.2. Processes for engaging with the workforce and workers' representatives about impacts [S1-2]

At Group level, the Human Resources director has overall responsibility for social dialogue, and is supported by the HR network in ensuring that the outcome of our discussions is adapted for application by individual entities.

In France, 100% of employees are covered by employee representatives. At the international level, the dialogue is organised in accordance with the existing legal and regulatory provisions in each country. In countries that have not ratified the International Labour Organization (ILO) conventions on trade union freedoms (e.g. Qatar and Dubai), Group companies are involved in developing procedures for enabling employees to express their views and be involved in decisions that concern them.

There are 4 main types of employee interaction process:
- Employee surveys are an opportunity to directly collect employees' opinions and expectations in terms of quality of life and working conditions, they are carried out every 2 to 3 years. (For more information, see Section *5.3.1.2.2 Actions on working conditions and skills development in this Part*).
- Career development interviews are an opportunity to discuss career paths and prepare for the development of employees' skills. They are conducted in France for all employees every two years. Operational managers and other executives are evaluated every year in France and in certain countries (England, Saudi Arabia, Canada, Côte d'Ivoire, Egypt, Morocco, Mexico, Portugal, Senegal).

- Meetings and discussions with managers and supervisors regularly cover topics as varied as health and safety, environmental issues and working conditions.
- Social dialogue with employee representatives covers the issues around employee health and safety, working conditions, pay and equal opportunities. This dialogue regularly leads to agreements.

In September 2025, the Group and the union representatives signed an agreement on the establishment and operation of an NGE Group Works Council. In accordance with French legal provisions, this employee representative body for the Group's French entities (covering 78% of the workforce) does not replace the employee representative bodies specific to each entity, but will strengthen collective social dialogue at Group level. This Committee is a forum for information and discussions between the Executive management team and employee representatives on the position and strategic guidelines of the Group's main areas of activity. The topics covered are actual and potential impacts on the workforce, including:

- Information on prevention, health and safety,
- Information on the activity and the Group's financial position,
- Information on decisions that would have a significant impact on the Group's companies (mergers, large-scale reorganisations involving several subsidiaries, etc.),
- Information on the change in annual or multiannual employment forecasts,
- Information on the economic and financial consequences of acquisitions or disposals of activities that may have a significant impact on the Group's development.

Whether formal or informal, direct or through its representatives, social dialogue is a key driver of the Group's performance and transformation. It helps integrate employees' points of view, supports changes and improves working conditions. Some of the results of the dialogue lead to agreements signed with employee representatives, but many measures are applied directly by the entities or through their roadmaps of the various departments. By promoting explanation, understanding and discussion around projects and their impacts, it contributes to their implementation and the prevention of tensions.

5.3.1.1.3. Processes for remedying negative impacts and channels for resolving concerns raised [S1-3]

To raise their concerns, employees have direct access to their manager, the contacts and the social partners. Employees wishing to make a report can also use the whistleblowing platform, where exchanges are secure, thus guaranteeing confidentiality and protection for whistleblowers. The distribution channels to find out about the platform, the operating processes and the processing of alerts are described in Section *5.4.3.1. Whistleblowing system and processing of alerts in Part 4. Information on business conduct - ESRS G1.*

It should be noted that no serious human rights complaints or incidents were reported in 2025 [S1-17].

In its Quality of Life and Working Conditions policy, NGE reiterates that shared vigilance is one of the Group's values and that it is everyone's responsibility to be alert to risks and play an active role in guaranteeing their safety and that of colleagues. The internal regulations distributed to all NGE Group employees describe employees' rights to whistleblowing and withdrawal. Thus, any employee who has reasonable cause to believe that his or her work situation presents a serious and imminent danger to his or her life or health has the option of withdrawing from his or her workstation and must immediately notify his or her direct supervisor, who must in turn immediately refer the matter to the management team. Pending the outcome of the investigation into the report, the employee will be protected from the risky situation and temporarily assigned to similar or corresponding qualification work.
The internal regulations also describe the conduct to be adopted by employees who are aware of or become aware of a dangerous situation. They must immediately report the matter to their line manager or to a member of the SEC who has the duty to transmit the information to the management team.

There are harassment officers in each of the Group's SECs whose mission is to deal with issues of sexual harassment and sexist behaviour. The whistleblowing system via the dedicated platform **www.nge.signalement.net** can also be used in cases of violence or harassment. Information campaigns via posters posted in workplaces keep all employees informed.
Whistleblowing reports can be made to line managers, human resources, the Social and Economic Committee (CSE) or via the whistleblowing platform. The entity's human resources department and the Group's psychological risk officer are systematically informed, and the procedure for processing an alert of harassment is followed. The victim is interviewed and an investigation may be launched, involving interviews with the alleged harasser and any witnesses. The victim is supported by the psychological support team if necessary. Depending on the analysis and conclusions, disciplinary sanctions may be imposed or solutions sought to improve relations between the individuals involved.
Knowledge of and trust in the whistleblowing system by workers in the value chain has not been assessed.

In terms of safety, near-accidents or near-misses (accidental events identified just before they occurred) also represent a channel for raising concerns. They are treated in the same way as accidents at work, i.e. entered into the dedicated software, the causes are analysed, preventive actions defined, communication, etc. They are taken into account when preparing the Single Risk Assessment Documents.

With regard to healthcare, the Group has entered into a personal risks agreement for France. Contracts have been put in place for all employees of French entities. In the event of an accident, illness (whether occupational or otherwise), disability or death, the Company provides coverage and

compensatory measures over and above the coverage provided by the French State.

An audit is currently being conducted in all countries in which NGE has employees in order to identify and analyse the applicable local pension schemes. This approach aims to better understand the specificities of national coverage and to adapt to the context of each country in which it operates.

5.3.1.2. Actions related to material IROs affecting the workforce S1-4

5.3.1.2.1. Occupational health and safety measures:

Through its Occupational Health & Safety Plan (OHSP), the NGE Group is rolling out a roadmap whose guidelines have been defined collectively by the members of the Accident prevention steering Committee, ensuring their alignment with the Group's operational challenges.
The following table shows the principal actions already implemented, currently underway or planned for future implementation to prevent or mitigate health and safety-related impacts on permanent and temporary employees.

OHSP PRIORITIES	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
MANAGEMENT SYSTEM FOR OCCUPATIONAL HEALTH AND SAFETY	• Quality certification (ISO 9001), and/or health and safety (ISO 45001) and/or environmental certification (ISO 14001) • Proportion of revenue generated by certified sites: 80.47%	• Continued rollout of occupational health and safety certifications in all Group regions and subsidiaries. • Integration of the Sade scope in the annual audit campaign. • Implementation in 2025 of a co-management of QSE issues led by the Director of Performance and CSR and by the Accident risk prevention director.	• In 2026, conduct an in-depth "Prevention Ambition" assessment based on feedback from all Group employees and field studies (immersion and interviews). • In addition to technical and managerial actions, prioritise the culture of prevention (individually and collectively) within the "Prevention Ambition" programme. • Strengthening the momentum in 2026 by involving the QSE directors in the monthly steering group meetings. • Make the QSE approach more understandable for subsidiaries and operational staff by successfully combining the three Performance, Prevention and Environment plans in a single document by 2027.
PROTECTING THE HEALTH OF OUR EMPLOYEES	**WORKSITE PREPARATION:** • Formalised risk analysis (PPSPS) on all sites that mobilizes: the site manager who writes the analysis, the accident risk prevention officer who participates in the reflection and methods, the work/project manager who gives the Go or No Go. • Establishment of temporary facilities. **EXECUTION OF THE WORK:** • Welcoming each employee/operator onto the worksite and carrying out workstation training. • Ensuring that workers have the necessary experience and that newcomers are systematically mentored by a tutor on site. • Job briefing to issue instructions; maintaining regular vigilance through quarter-hourly safety checks, safety alerts and debriefings. • Compliance with safety rules throughout the NGE Group and the mandatory wearing of PPE at all times on all worksites and premises (excluding offices). • Application of "Accidental Event Management" and "Crisis Management" procedures as required. • Systematic analysis of each accident by the director/accident risk prevention team and the site supervisors. • Prevention visits (from the NGE Executive management team to the site managers) to listen, exchange, analyse, correct and monitor the implementation of actions to address discrepancies.	**WORKSITE PREPARATION:** • Regarding the interim target: - deployment of the Interim Safety Passport (PASI) at French sites and deployment of training and knowledge assessments for all worksites outside France. - identification of newcomers and tutoring set up with a expert onsite and throughout the duration of the tutoring. **EXECUTION OF THE WORK:** • Drafting of the procedure for integrating new hires, creation of an onboarding process. • Work on maintaining a long-term perspective: knowing how to collectively halt risky situations, managing the unexpected and uncertainty, reassessing risks and ensuring safety, giving the 'go-ahead' to resume operations, and recognising the value of feedback and teams. • Develop an internal application to ensure the traceability of visits and the follow-up of actions.	**WORKSITE PREPARATION:** • Go-No Go site kick-off meeting integrating prevention, performance, environment with a preparation checklist common to the various stakeholders. • Risk analysis training campaign dedicated to works supervisors. • Assessment of temporary workers and agencies and monitoring of compliance with NGE requirements and contractual commitments of Temporary Employment Agencies (ETTs). **EXECUTION OF THE WORK:** • Deployment of a training curriculum for trainers. • Deployment of the monitoring application of visits and discrepancies from May 2026.

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OHSP PRIORITIES	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
	END OF WORKSITE: Organisation of internal feedback at the end of the worksite to share best practices, and customer feedback with use of customer evaluations and satisfaction surveys.		
PROTECTING THE HEALTH OF OUR EMPLOYEES	**PERMANENTLY FOR ALL:** • Prevention of MSDs (musculoskeletal disorders) with targeted ergonomic studies. • Prevention of chemical risk. • Promotion of wellbeing at work with topical awareness-raising actions. • Three-pronged fight against addictions: raising awareness-identifying-supporting; carrying out alcohol and drug screening tests, ritualising an annual event (dry January). • Vigilance and support during heatwaves (time differences, provision of fountains, bottles of water, heat-dissipating PPE, etc.). • Support for victims of psychosocial risks: training for the two-person director/accident risk officer teams and awareness-raising information for site supervisors and site managers.	**PERMANENTLY FOR ALL:** • Dust study (about twenty in 2025) and exposure prevention (crystalline silica, wood, lead, asbestos, etc.). • Deployment of 4 awareness campaigns in 2025: addictions, diet, stress, sleep. • Implementation in France of a social action system in partnership with PRO-BTP including employment integration and professional career paths, support for personal and family events, employees who are caregivers, health or the transition to retirement.	**PERMANENTLY FOR ALL:** • Evaluation of chemicals and search for substitutes for carcinogenic, mutagenic or toxic to reproduction (CMR) products. • Awareness campaigns around addictions to psychoactive products, cardiovascular risk, mental health and addiction to screens. • Implementation of measures to support women with endometriosis, promote their quality of life at work and limit arduous work or absenteeism (granting of 7 days of paid leave per year on presentation of medical proof).
ORGANISING THE ACCIDENT RISK PREVENTION NETWORK	• Selection of Accident risk prevention officers to represent the Group and talk about their work during school careers presentations, and the rollout of local initiatives. • Organisation of induction days with sponsorship by a director or accident risk prevention officer and induction process over the first 3 months after hiring.	• Development of partnerships with schools (e.g. IUT HSE de Tulle): interventions by NGE accident risk prevention specialists in the curriculum, site visits for students, to show students the opportunities in the construction industry and suitable candidates to the sector. • Reinforcement of support for accident risk prevention officers with a formalised 18-month induction program.	• Production of accident risk prevention skills training capsules and training of accident risk prevention coordinators and managers.
EMPOWERING KEY PLAYERS	• Conducting accident risk prevention inspections (from the NGE Executive management team level down to Local managers). • Processing compliance discrepancies identified during inspections corrected within 48 hours. • Systematic application of penalties for breaches of the critical rules. • Development of new content and new activities for accident risk prevention training.	• Development of an application to improve the follow-up of inspections, the processing of discrepancies and the implementation of corrective actions. • Allocation and formalisation of roles, responsibilities and expectations in relation to the PPST across the entire management hierarchy: first-line management (site managers, team leaders, etc.); middle management (site supervisors, sector managers, etc.); local management (branch managers, project managers, works managers, etc.); entity management (regional directors, operational directors, subsidiary general managers, etc.). • Incorporation of accident risk prevention targets into annual appraisals: proposing specific actions during appraisals, and noting employee engagement with these issues during appraisals.	• Implementation of the inspection tracking application. • Crisis management training for managers.
STRENGTHENING THE ACCIDENT RISK PREVENTION CULTURE	• Decision by governing bodies to make the prevention culture a lever for achieving the objectives of reducing the accident frequency rate and completely eliminating accidents with a high potential for severity. • Boosting of feedback: reporting good practices as well as high-risk situations, acting on feedback and removing obstacles, and encouraging employees to make their own suggestions. • Directors visit accident sites within 24 hours and formalise representative/significant accident reports that they present to the Executive management team.	• Deployment of a partnership with the ICSI (Institute for the Culture of Industrial Safety) and the OPPBTP to work on Organisational and Human Factors (OFH). • Training for members of the Prevention Steering Committee in methodologies that will provide an in-depth understanding of how safety is actually experienced and implemented on a day-to-day basis, by analysing individuals, groups, work situations and the organisation as a whole. • Defining the skills required for each role, from skilled tradesmen to directors, and developing training programmes tailored to individual needs.	• Review of the 'Prevention Ambition' initiative in 2026, including: - Safety culture diagnosis including a survey carried out on 100% of employees, documentary analyses, field immersion and group interviews. - Definition of a common vision and construction of an action plan for operational deployment in the field from 2027.

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OHSP PRIORITIES	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
RESOLVING HEALTH AND SAFETY IMPACTS AND ASSOCIATED RISKS	• In addition to national and industry standard provisions (under the terms of the collective agreement on health and safety issues) that apply to Group employees, NGE also provides contractual personal risk protection coverage for all those working in France. • In the event of accidents, occupational or non-occupational illnesses, disability or death, the company provides support and compensation schemes that go beyond State coverage. This personal risk protection insurance mechanism has been significantly strengthened for manual workers, who are the group most at risk.	• Update and harmonisation of health and personal risk protection contracts for all subsidiaries in France, aiming to strengthen the level of coverage offered to employees while optimising contributions, in order to guarantee a system that is protective, fair and sustainable.	• Consultation on the potential introduction of a basic minimum level of social protection throughout the NGE Group.

The implementation of actions related to accident analysis is monitored in real time. The impact is visible through the prevention results (frequency rate and events with high potential for severity). This data is compiled and made available to all via the NGE Group portal. Audits conducted as part of ISO 45001 certifications complete the monitoring. Site visits by directors, managers and accident risk prevention officers make it possible to monitor all Occupational Health & Safety issues. In addition, a network of accident risk prevention officers covers all of the Group's sites, and its mission is to monitor the deployment of actions, their adoption by all, and the reporting of metrics.

In 2025, a "Prevention Ambition" assessment was designed and structured in order to involve all employees in the definition of the new programme. A survey rolled out to 100% of employees and additional interviews in the field will make it possible to identify perceptions, obstacles and progress pathways and to build a programme consisting of technical, human, organisational and cultural actions.

The Accident risk prevention department manages projects and oversees the deployment of the OHSP. Nevertheless, the costs (CAPEX and OPEX) of implementing the plan are borne locally by the regions and subsidiaries and have not yet been consolidated at Group level.

5.3.1.2.2. Actions related to working conditions and skills development

NGE works everyday to meet the expectations of all employees, cultivate pride and attachment to the Group and promote career paths. The constructive social dialogue established over many years, annual interviews, surveys on quality of life and working conditions, professional interviews, etc. are all tools for identifying and adjusting the roadmap.

TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
WORKING CONDITIONS	• Quality of Life and Working Conditions: QLWC survey in all permanent sites (France, Côte d'Ivoire, Egypt, Morocco, Mexico, Panama, United Kingdom and Senegal). • Survey results communicated to all NGE Group company executives	• Formalisation of a QLWC policy and validation by CODEV's HR Departments. This policy is based on the principles of accessible, supportive and empowering management; a workforce that embodies values, skills and professional development; a respectful and fair working environment; and occupational health as the foundation of quality of life at work.	• Global QLWC survey in 2026 including three additional survey topics on mental health, CSR and employee engagement. • In 2026, deployment of a dedicated survey among SACEEM teams in order to assess and monitor the induction of employees within the Group, to identify any points of attention and to adapt support systems if necessary.
	• Work/life balance: distribution in France of a good practice guide covering five topics (management of working hours and times, travel, absence from work, parenting and remote working) to restate the rules and measures already put in place at NGE to ensure that its employees can work in attractive and stimulating environments.	• A "surprise" report sent to every new employee during their first month of employment, with the responses analysed twice a year to assess the quality of their induction and working conditions.	• As part of its efforts to prevent employee overload, the Group will strengthen its system for monitoring the workload of managers and middle managers on a fixed-days scheme (across France, excluding Sade): an update to the time-recording software, incorporating individualised tracking of days worked and an alert mechanism in the event of non-compliance with rest periods or the right to disconnect; a structured annual discussion between employees and their managers focusing on work organisation, health and wellbeing, and work-life balance. • Redesign of the "surprise" report process with the aim of better induction, earlier detection and faster action. Addition of Sade in the process in 2026. Increase the analysis of responses from 2 times a year to 4 times a year.

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TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
WORKING CONDITIONS	• Remuneration and social protection: All employees receive a Personal Remuneration Package Statement (BSI) giving them a comprehensive overview of every component of their remuneration package, including salary, bonuses, employee savings status and social protection and benefits. • Introduction of a social & economic committee for the NGE Economic and Social Unit. • Establishment of a voluntary employee shareholding scheme. A capital that is open to employees aligns the interests of shareholders and employees, shares the fruits of growth, involves employees, enables them to invest fully in the life and strategy of the Company, builds loyalty, stimulates motivation and nurtures the entrepreneurial spirit.	• 10th shareholding campaign and opening of the 1st campaign for the Sade subsidiary. NGE now has 14,566 employees holding shares, i.e. nearly three quarters of the employees of the French subsidiaries. The strong participation of Sade employees demonstrates the commitment and willingness of employees to get involved in the collective success of the NGE Group.	• Consultation on the potential introduction of a minimum level of social protection throughout the NGE Group. • Creation of a position dedicated to remuneration and social protection policy and recruitment of an experienced professional.
SKILLS AND CAREER DEVELOPMENT	• Improvement to the procedure for reporting training needs, enabling employees with urgent needs to receive the appropriate training within 6 months maximum. • The NGE training centre has been a government accredited apprenticeship training centre (CFA) since 2019, and is now an important lever to support the Group's growth by training in professional skills and careers. • Training opportunities leading to qualifications and diplomas for all target groups. • Harmonisation and digitalisation of the training offer for all Group entities in France and internationally. • Expansion of the range of training opportunities to support the future growth of the NGE Group, with particular emphasis on the nuclear, landscaping and overhead/underground electrical distribution sectors. • Deployment of training to support the Group's environmental plan: Climate school (climate and resources module and water and biodiversity module), Climate® Fresque, carbon footprint, eco-driving, excavated material management and environmental regulations. • Deployment of a "Graduate" programme for young engineering graduates to support their induction, introduce them to different business sectors and enable them to see themselves long-term within the Group.	• Formalisation and validation of a skills development policy and a mobility policy to support all employees in their career paths. These policies are part of the Group's desire to make the development of talent a collective dynamic at the service of professional fulfilment and collective success. Their implementation will strengthen NGE's ability to innovate, anticipate changes in its business sectors and collectively build a sustainable, ambitious and inclusive future. • Development of the "NGE Pocket" application designed to facilitate the induction of new employees, by centralising key information and simplifying administrative procedures from the pre-onboarding and throughout the onboarding process. • Harmonisation of the Sade and NGE GEPP and deployment of the skills management tool SkillGraph and the skills framework. • Provision of self-training tools (languages, office software).	• Development of modular pathways and inter-professional bridges to promote cross-functional internal mobility. • Deployment in the Plate-Forme region (proximity to the field, economic and environmental benefits). • Development of training courses for workers. • Development of international training by Platform in Morocco, Canada, Uruguay in e-learning, distance learning or face-to-face. • Development of training systems and tools dedicated to managers (charter, specific training, post-training reminder). • New career review process based on dynamic and proactive job and career path management, managers better trained to assess skills and support employees and a modular training offer targeted to skills.

Staff satisfaction with quality of life and working conditions is measured through the survey conducted every two to three years. The latest survey carried out at the end of 2023 highlights that 68% of respondents say: " *Overall, I can say that this is a really good company to work for* ". The survey results are analysed along five key themes: pride, camaraderie, credibility, respect and fairness. The report concludes that staff feel empowered and relatively autonomous in carrying out their tasks within a warm working atmosphere, where genuine solidarity exists, enabling them to be themselves at work. Shared pride is a common thread amongst staff and acts as the cultural glue of the organisation. The areas for improvement identified are structured around three topics: differences between business units and managerial practices; managerial reliability (consistency between words and actions, the ability to foster collaboration and thereby nurture collective pride); and clarity of expectations.

The NGE Group training and skills development budget was €26.4 million in 2025.

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Monitoring the training budget assesses the deployment of skills development plans and an additional analysis helps to assess whether the training taken by employees has contributed to their skills development. Employment and career path management (Gestion des Emplois et des Parcours Professionnelles, GEPP) has been rolled out throughout the Group and for all business sectors, thus making it possible to establish criteria for assessing skills and soft skills tailored to each individual's role, which form the basis for discussion during appraisal interviews. During these interviews, the employee and their manager systematically review skills development training to monitor progress.

5.3.1.2.3. Actions on equal opportunities

As part of its gender equality policy and commitment to inclusion, NGE continues to roll out a broad range of initiatives, the most significant of which are described below:

TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
GENDER DIVERSITY AND PARENTING	• Rollout of a Gender Diversity Network with 64 ambassadors led by a gender diversity officer and tasked with ensuring equal career opportunities and visibility for women, combatting stereotyping and fighting against sexist behaviour in order to attract more women into construction industry professions, providing them with the support they need and give them a clear view of their career path. • Provision of personal protective equipment designed for women's body shapes, and unisex site facilities. • Development of communication and recruitment campaigns "Ose le BTP" (Dare to Try Construction) to encourage internal career changes towards more operational roles, to train to become a worksite supervisor or contract pricing technician, and build new partnerships with schools and training centres to be more regionally centred. • Partnerships with several associations committed to gender diversity, including two structuring national partnerships with "Elles Bougent" and "Les SouterReines" (meetings with middle and high school students, women looking for work or in retraining). • A second programme of mentoring involving 12 new mentor/mentee pairings where the central aim is to provide talented high-potential women employees with career development support, accelerate their career development and retain them within the Group. • Preparation and distribution of a guide to a healthy work/life balance. • Support for young parents: updating of the parenting guide, more childcare places (120 places reserved with the Babilou network of centres) and a guarantee that the difference between lost income and the daily allowances provided by the State Social Security system will be made up by the Company (paternity leave). • NGE internal diversity trophies, to highlight our female talents and people committed to more diversity.	• NGE in France is now labelled "Professional equality between women and men". This certification recognises the Group's structured commitment to equal treatment, gender equality, pay equity and the prevention of discrimination throughout professional careers, and attests to the implementation of practices and indicators to ensure sustainable progress in terms of equality. • Fight against sexism: - Awareness-raising for the fight against sexist behaviour among members of the CODIR, Executive committee, COMOP. Awareness-raising workshop for managers in the process of being rolled out. - In 2025, NGE joined the #StOpE initiative, which engages companies against everyday sexism at work with a large-scale e-learning awareness module. - Broad campaign to raise awareness of sexism through a series of comics to capture the attention of a wide audience and spread the messages with impact. - Sexism barometer survey with a questionnaire to be completed by all NGE Group employees. • The rollout of multiple initiatives to mark International Women's Rights Day, including: a 'Gender Diversity Challenge' to address challenges and break down gender stereotypes, a 'Gender-neutral communication' conference, open days to introduce women to construction industry careers, inspirational interaction with ASVEL Féminin Villeurbanne, a women's professional basketball club, sexism awareness-raising sessions, etc. • Development of action plans designed to achieve sustainable impact on gender equality in the workplace in collaboration with the UN Global Compact 'Target Gender Equality' accelerator programme. • Creation of a board game to promote NGE and its initiatives to promote gender diversity at external events, such as recruitment fairs. • Raising awareness among Employee Representative Bodies by presenting the Gender Diversity policy to all French entity Social and Economic Committees (SECs). • Integration of Sade into all the gender equality initiatives already in place with the rest of the NGE Group.	• Speech by the Chairman and the Human Resources director to all employees in order to show zero tolerance towards sexism. • Deployment of an e-learning programme to combat sexist behaviour for all our employees in France and internationally, available in French, English and Spanish. • Awareness-raising actions on the impact of domestic violence with the CIDFF, an information centre on the rights of women and families for our employees. • Partnership with the association WIN, Women In Nuclear, to create an action plan to increase the number of women in the teams following the creation of a subsidiary dedicated to nuclear power at NGE. • Formalisation and dissemination of a guide to support mentoring actions. • Participation in 100% female recruitment fairs. Organisation of recruitment events with France Travail dedicated to women. • Actions in schools in various formats (round tables, conferences, CSR days, integration days) in middle schools, high schools, engineering schools, but also training centres. • Production of video clips promoting the actions carried out within NGE to promote diversity. • Audit of the renewal of the French State label operated by AFNOR "Professional equality between women and men" by integrating the Sade teams.

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TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
		• Drafting of a Diversity & Inclusion policy setting out the Group's commitments in terms of non-discrimination, equal opportunities and respect for fundamental rights, and aiming to guarantee an inclusive environment, strengthen cohesion and the Group's sustainable performance.	• Deployment of the Diversity & Inclusion policy in all Group companies.
	• Plate-Forme, the NGE Apprenticeship Training Centre, runs annual Operational Employment Preparatory (POE) training courses in partnership with France Travail.	• Between 2022 and 2025, more than 800 people joined a Plate-Forme training course (POEI, professional title, etc.); 80 training courses rolled out across France; more than 1 in 2 people still in their jobs; 17% of worker recruitments via a Plate-Forme training system.	
	• In addition to ongoing partnerships with temporary employment agencies specialising in integration, the Group has set up the 'Dès Demain' temporary work integration company (Entreprise de Travail Temporaire d'Insertion or ETTI) to offer temporary work placements that encourage the employment integration of people living with insecurity	• 1st operational year of the ETTI "Dès Demain" with the development of the activity in the Bouches du Rhône and 41,334 hours of integration completed. • 358,104 hours of employment integration training provided by partner temporary employment agencies.	• Implementation of Temporary Employment Integration Contracts (CIPI) and Temporary Professional Development Contracts (CDPI) within the ETTI "From Tomorrow" allowing people out of employment to access a training course of 70 or 245 hours, to pre-train in public works professions (regulatory and professional gestures) and improve their employability.

INCLUSIVITY	• The NGE Group has an agreement with the French State under the Voluntary Military Service (SMV) scheme and offers career opportunities to young people aged between 18 and 25. Creation of a special fund dedicated to helping trainees to pay for their accommodation, in return for which work/study trainees give their commitment to volunteer for a community project (18 beneficiaries in 2025).
	• NGE has developed 3 programmes "Dare to Try Construction", "Explore" and "Generator of entrepreneurs", dedicated to those who want to learn a trade, combining field experience and training. Depending on the level of study (from 2-year degree level to postgraduate level on a work/study basis), these 1-3 year courses are now helping around 50 highly motivated candidates to discover a range of professions in France and internationally, all of which lead them towards a permanent employment contract under which they can achieve their full potential.
	• NGE has had the 'Emploi 45 +» label since 2019, attesting to its commitment to promote the employment of seniors, their experience and the transmission of knowledge.
		• Development of the partnership with FACE (e.g. in the Hérault, support set up for a class of 9 young graduates from Bac +3 to Bac +5, from priority areas of the city).
		• Signature of a partnership with the ANDSA association, to promote inclusion, apprenticeship, equal opportunities, cohesion and equal opportunity among young people, especially those in work-study programs.
		• Signature of a Group agreement in December 2025 relating to experienced employees in order to integrate and maintain them in employment to contribute to intergenerational diversity, inclusion and social cohesion within NGE.
			• Development of a range of diversity and inclusion opportunities, as well as partnerships around the priority areas of:
			  • People with disabilities
			  • Experienced employees
			  • Young people and work/study trainees
			  • Talents
			• Renewal of the partnership with the French State for the deployment of the Voluntary Military Service (SMV) at the national level.
			• Exhibition dedicated to the fight against discrimination in partnership with the Face Sud Provence Foundation.
			• Deployment of actions related to the experienced employees agreement (recruitment, job retention, redeployment unit, etc.) and implementation of e-learning on intergenerational issues.

	• Creation of a network of regional and subsidiary company disability officers.	• Participation in the "Duoday" programme in certain Group subsidiaries to raise employee awareness of disability and enable people with disabilities to immerse themselves in the Company and discover our business sectors.	• Formalisation and deployment of a Group-wide disability policy (France scope).
VIOLENCE AND HARASSMENT	• In 2025, the Accident risk prevention department counted 14 discrimination/ harassment alerts in France and dealt with all of them. Three cases resulted in dismissal, the others gave rise to interviews with the hierarchy resulting in reprimands or even formal warnings, with or without suspension.		• Development of e-learning awareness modules.

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The POEI (Operational Preparation for Individual Employment) was set up as part of the partnership with France Travail. Lasting 4 to 6 weeks, this scheme allows job seekers to prepare for their future job. Plate-Forme bears various costs related to this training, which are not isolated in the overall budget of the NGE CFA.

At the end of 2025, NGE created a Social impact department whose scope of responsibility will include managing employment integration, disability, experienced staff and gender balance.
Its department dedicated to employment integration, has set up for 4 years a monitoring tool for the various Platform training schemes aimed at integrating people who are far from employment. The monitoring covers the path of post-POE (Operational Preparation for Individual or Collective Employment) and/or Professional Title trainees, up to integration into our teams by hiring on a permanent or fixed term contract, and allows us to have indicators such as the number of people enrolled in our training courses or the conversion rate.
In terms of gender diversity, the operations director with responsibility for the NGE gender diversity network and its members prepare an action plan and monitor a series of metrics, including:

- the number of women in worksite supervisory roles,
- the representation of women on management committees and governing bodies,
- the representation of women in the French workforce and Global workforce,
- the representation of women among new recruits aged 25 and under,
- the number of employees attending awareness-raising training on the issues around stereotyping and sexism.

5.3.1.2.4. Social dialogue and collective bargaining

The Human Resources department maintains a close relationship with employee representatives based on the process of working together to build the same vision of improving the quality of work life and working conditions for employees, at the same time as ensuring the long-term viability of the Group.
It should be noted that the scope of actions relating to social dialogue and collective bargaining presented below is limited to France. The organisation of social dialogue within NGE is presented in Section *5.3.1.2., Sub-section 5.3.1.1.2. Processes for engaging with the workforce and workers' representatives about impacts*.

TOPICS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
REMUNERATION	• For the past five years, the high quality of social dialogue within the Mandatory Annual Negotiations (NAO) has enabled the NGE Group to sign an agreement with our social partners that includes general and individual increases in remuneration for employees.	• Expansion of the NGE Group Savings Plan (PEG) and integration of Sade employees in the 10th campaign. Results: 67% participation rate; 74% of employees hold units; 60% of the workers hold shares.	• Creation of a position dedicated to remuneration and social protection policy and recruitment of an experienced professional.
HEALTH AND PERSONAL RISK PROTECTION COVERAGE	• Harmonisation of health and personal risk protection coverage in France.	• Consultation on a minimum level of coverage to be provided internationally. • Complete overhaul of health coverage with integration of Sade workforce, rate optimisation and improvement of benefits levels.	
EQUAL OPPORTUNITIES	• Retirement support scheme in partnership with public stakeholders and the French provident fund. • Support system for parenthood (cribs in crèches reserved for NGE employees in France). • Support scheme for relatives at the end of life so that any employee in France can take family solidarity leave.	• Signing of a Group-wide agreement on experienced employees, aimed at integrating and retaining seniors in employment and contributing to intergenerational diversity, inclusion and social cohesion within NGE. The key areas covered by this agreement include skills development and training entitlements, the transfer of knowledge, the prevention of work-related burnout, support schemes for employees who are carers, and skills-based volunteering.	• Deployment of experienced employee agreement throughout the Group. • Raising awareness of HR teams about non-discriminating recruitment. Reflection on a recruitment fresque for managers and HR recruiters.
HARMONISATION	• Harmonisation of working times and hours for worksite operators (HRM), shareholding structures, general rules governing the operation of employment contracts, etc.	• Collaboration with all NGE Group employee representative organisations and formation of an NGE Group Works Council in addition to individual subsidiary CSEs.	• Launch of the NGE Group Works Council.

To assess the effectiveness of these initiatives, the Group has introduced a series of metrics to measure the quality of social dialogue (number of agreements signed, number of strike days, etc.) across all its subsidiaries in France..

5.2.1.3. Workforce-related targets S1-5

The targets presented below cover all the Impacts, Risks and Opportunities resulting from the double materiality analysis. They are included in the NGE Group's 2024-2028 CSR policy and/or in the roadmaps of the central services departments (Human Resources department, Accident risk prevention department). They apply to the entire scope, except where otherwise stated. The table below details the methods for monitoring performance in relation to these targets as well as the methods for monitoring the roadmaps, which are formalised and adjusted annually according to the results observed.

TOPICS	TARGETS	TARGET DEADLINES	LAST PERFORMANCE MEASURED (2025)	TARGET SETTING METHODS	PERFORMANCE AND ROADMAP MONITORING METHODS
HEALTH & SAFETY AT WORK	Zero serious or fatal accidents	EACH YEAR	5	The objectives have been defined and approved by the Executive committee, on the proposal of the Accident risk prevention department. The CSSCTs were also consulted.	All accidents, incidents and near-accidents are reported in the single reporting tool for the NGE Group. This tool also allows the compilation of analyses and causes. Cross-reporting is made available to all NGE Group staff every month, with a reminder of the main targets.
	Frequency rate of below 10 for NGE employees, reducing to below 8 in 2028. The target rate for temporary employees is below 10	2024 THEN 2028	9.24 10.01 (NGE employees + temporary employees)		
	100% of accident risk prevention inspections conducted by the Directors	EACH YEAR	70%	These targets have been set and validated by the Executive committee on the basis of recommendations made by the Accident risk prevention department. The CSSCT have been consulted.	To date, monitoring of inspections is carried out by accident risk prevention officers. An internal mobile application is being created. Automation and improved monitoring will be in place in September 2026.
	90% of compliance failures identified during inspections corrected within 48 hours	EACH YEAR	Not applicable *Metric available in 2026 after the deployment of the new internal VIGI NGE* application		
	100% of known compliance failures are penalised	EACH YEAR	100%	The objectives have been defined and approved by the Executive committee, on the proposal of the Accident risk prevention department. The CSSCTs have been consulted.	Annual monitoring of the action plan by the committees.
QUALITY OF WORK LIFE AND WORKING CONDITIONS:	70% of QWLC survey respondents in 2023 agreed that NGE is "a really good company to work for"	2026	Not applicable - no survey conducted in 2025	This target is set collectively by the Executive management team and entity management teams based on the results of the previous survey as part of integrating QLWC into the continuous improvement process.	The next survey will be conducted for all parts of NGE in 2026.
	Growth in the subscription rate among all employees, and in particular for the worker community.	EACH YEAR	74% of employees holding FCPE units (France scope) 50% of workers subscribed during the 2025 campaign	Target set by the Group's Strategy board.	2 annual meetings of the FCPE Supervisory board and monitoring of subscription indicators at the end of each campaign.
SKILLS DEVELOPMENT	Develop occupational mobility with a target of 15% professional mobility for the worker community	2028	Not applicable	Target collectively determined in HR CODEV.	Annual measurement carried out after career reviews.

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TOPICS	TARGETS	TARGET DEADLINES	LAST PERFORMANCE MEASURED (2025)	TARGET SETTING METHODS	PERFORMANCE AND ROADMAP MONITORING METHODS
EQUAL OPPORTUNITIES	17% women in workforce	2030	12.45% (France scope)	Collectively determined target. This target is set collectively by the Executive management team and entity management teams based on a continuous improvement process.	
	361 women in worksite leadership roles	2025	330	Negotiation between the Executive management team and the banks in the context of the impact bond.	External audit conducted by the statutory auditors.
	80% of employment integration contracts converted into fixed-term, permanent or open-ended project-specific contracts in France*	2028	85%	Executive management team and Human Resources department.	Annual monitoring of the conversion rate for employment integration contracts.
SOCIAL DIALOGUE AND COLLECTIVE BARGAINING	Formation of an NGE Group Committee	2026	Group Works Council established, as well as its missions and operating procedures.	Negotiation of agreements that will apply to all subsidiaries. To this end, the employee representative bodies were met.	Regular committee meetings will be held to which each employee representative body will be invited to discuss and negotiate the relevant agreement.

5.3.1.4 Characteristics of employees S1-6

All the metrics presented in this section take into account full-time equivalents at the end of the period (at 31/12/2025) and all members of the workforce according to the scope described in Section *5.1.1.2 Scope of Part 1. General disclosures - ESRS 2.*

In addition to the salaried workforce, the Group also uses temporary employees to replace permanent employees temporarily absent (on maternity, annual or sick leave) or to cover temporary peaks in activity. [DP 50d, DP 50e]

5.3.1.4.1. Number of employees by gender in countries where the NGE Group employs at least 50 people [DP 50a]

The figures shown below refer to the average workforce in France, and reflect the information contained in the financial statements for the year ended 31 December 2025.
[DP 50f]

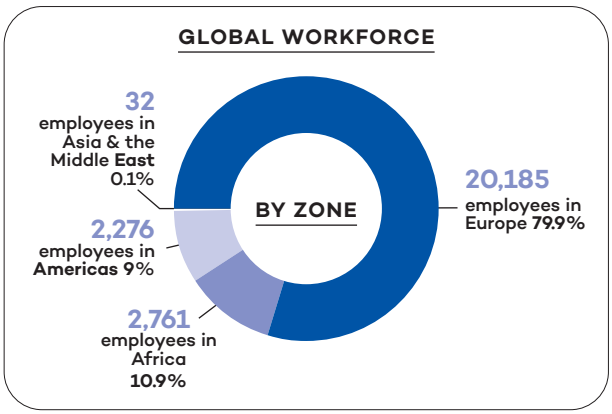
AVERAGE NGE GROUP WORKFORCE	AT 31/12/2024	AT 31/12/2025
Men	16,793	17,138
Women	2,322	2,438
Total employees	19,115	19,576

Please note: the breakdown of the workforce by gender includes both 'men' and 'women'.

The 'other' category is not included in the internal payroll tool from which the relevant data is extracted.
The figures shown below refer to countries in which NGE employs more than 50 people.

WORKFORCE BY COUNTRY (NUMBER OF EMPLOYEES)	AT 31/12/2024	AT 31/12/2025
France	19,563	19,656
Uruguay	175	1,633
Morocco	1,037	1,164
Egypt	953	1,149
Belgium	391	375
Côte d'Ivoire	439	278
Mexico	226	266
Peru	84	218
Senegal	144	156
Panama	75	74
Moldavia	5	71
Canada	32	50

Note: Saceem workforce included in the scope reported above.



5.3.1.4.2. Employee information by type of contract and gender [DP 50b.i] [DP 50b.ii] [DP 50b.iii] [DP 50d.i] [DP 50d.ii]

FTE WORKFORCE*	AT 31/12/2024			AT 31/12/2025		
	WOMEN	MEN	TOTAL	WOMEN	MEN	TOTAL
Number of employees	2,788	20,214	23,002	2,780	20,316	23,096
Number of permanent employees	2,210	16,871	19,081	2,208	16,976	19,184
Number of non-permanent employees	295	1,265	1,560	272	1,148	1,420
Number of temporary employees	283	2,078	2,361	300	2,192	2,492
Number of employees with non-guaranteed working hours	N/A	N/A	N/A	N/A	N/A	N/A

* Full-time equivalent (FTE) is a unit of measurement based on the number of hours worked by an employee, in relation to the legal working hours of the country concerned. For the consolidation at Group level, the reference used is that of France, i.e. 35 hours per week or 151.67 hours per month. [DP 50d.i]

The number of temporary employees indicated relates to the France scope. It is estimated from the data provided by the temporary employment agencies.
Permanent employees are defined as 'employees on open-ended contracts'.
Non-permanent employees are defined as 'employees on fixed-term contracts'.
The 'Number of non-guaranteed hours employees' category is not applicable to the NGE Group.

5.3.1.4.3. Departures from the workforce [DP 50c]

	2024	2025
Number of departures during the year (excluding transfers) in France	4,092	3,207
Turnover rate for France*	16.65%	15.56%

The figures above concern the scope including France and West Africa (Morocco, Senegal and Côte d'Ivoire excluding Sade).
* The turnover rate for France is the ratio between the number of departures during the year (excluding transfers) and the total workforce at 1 January of that year.

5.3.1.4.4. Clarification of metrics [DP 50e]

Regarding the data relating to temporary workers, there are some uncertainties. Data is being made more reliable, via a new tool that will be fully deployed in France in 2027 and subsequently internationally.
The interim data contained in this statement relate exclusively to France.
International data (all regions combined) represent 17% and are estimated mainly due to the presence of joint ventures. [DP 50a]

5.3.1.5. Coverage of negociations and social dialogue S1-8 [DP 60a; DP 60b; DP 60c]

	COLLECTIVE BARGAINING COVERAGE				SOCIAL DIALOGUE	
COVERAGE	EMPLOYEES — EEA (FOR COUNTRIES WITH >50 EMPLOYEES REPRESENTING >10% OF TOTAL EMPLOYEES)		EMPLOYEES — NON-EEA (ESTIMATED FOR REGIONS WITH >50 EMPLOYEES REPRESENTING >10% OF TOTAL EMPLOYEES)		WORKPLACE REPRESENTATION (EEA ONLY) (FOR COUNTRIES WITH >50 EMPLOYEES REPRESENTING >10% OF TOTAL EMPLOYEES)	
	2024	2025	2024	2025	2024	2025
0 - 19%	/	/	/	/	/	/
20 - 39%	/	/	/	/	/	/
40 - 59%	/	/	/	/	/	/
60 - 79%	/	/	/	/	/	/
80 - 100%	France	France	/	/	France	France

It should be noted that France is the only Group country with more than 50 employees representing more than 10% of the total workforce.
NGE activities in France are covered by a number of collective agreements, and 100% of employees working in France are covered by these agreements.
78% of employees are covered by formally elected employee representatives (estimated data: ratio of French employees to Global employees).
With regard to social dialogue and collective bargaining at the international level, a Group Works Council was created in 2025. More information will be published in 2027 in the 2026 Sustainability Report. [DP 63a; DP 63b]

5.3.1.6. Diversity metrics S1-9 [DP 66a]

		NUMBER		AS A %	
		2024	2025	2024	2025
Employees in executive positions*	Women	7	5	17%	9%
	Men	34	53	83%	91%
Employees in senior management positions**	Women	22	23	11%	11%
	Men	170	185	89%	89%
Employees under 30 years old in senior management positions**	Women	0	0	0%	0%
	Men	0	0	0%	0%
Employees aged 30 to 49 in senior management positions**	Women	17	16	17%	15%
	Men	86	94	83%	85%
Employees over 50 years old in senior management positions**	Women	5	7	6%	7%
	Men	84	91	94%	93%

* Within the NGE Group, employees in executive positions are members of the Operations committee and Central services committee (but not members of the Executive management team or Executive committee).
** Employees in senior management positions are Regional directors or equivalent (excluding ADE and excluding international).

In accordance with the provisions of the French Employment Code, the NGE Group calculates the workplace gender equality index for those entities required to do so:
- NGE Economic and Social Unit (UES): 87/100
- NGE Fondations Economic and Social Unit (UES): 85/100
- NGE Bâtiment Economic and Social Unit (UES): 85/100
- TSO Economic and Social Unit (UES): 86/100
- SADE Economic and Social Unit (UES): 82/100

It should also be noted that 20.62% of supervisors and managers in France are women (20.19% in 2024).

5.3.1.7. Remuneration

5.3.1.7.1. Adequate wages [S1-10]

NGE offers an adequate wage to all its staff so that they can meet their needs and those of their families given the economic and social conditions of the countries in which the Group operates. The remuneration policy is defined at Group level. The Human Resources departments take into account specific local laws and the actual conditions of local markets to set salaries in the various regions where they operate. This policy is intended to be pro-active, and remuneration systems include, depending on the country, bonuses, employee shareholding, employee savings, protection and other social benefits.

In 2025, following the various integrations of recent acquisitions within NGE, the Group Savings Plan was opened to all Group entities in France.
In the context of social dialogue, issues around remuneration are discussed at the mandatory annual negotiations (NAOs) in France, and in accordance with local legislation in other Group operating countries.
Further information regarding the Remuneration committee can be found *in Section 4 Corporate governance of the management report.*

5.3.1.7.2. Remuneration metrics [S1-16]

The ratios for pay gaps are shown below.

The gender pay gap was -6.46% (-4.77% in 2024) [DP 97a]. This metric is calculated using data from our internal payroll software for France. The calculation formula used is the one used to determine the professional equality index pursuant to the French law "for the freedom to choose one's professional future". No remuneration was excluded from the calculation formula. [DP 97c]

The equity ratio is 24.66 [DP 97b]. This metric is defined as the ratio of total annual remuneration between the highest paid person and the median total annual remuneration of employees, it is calculated using data from the internal payroll software for France. [DP 97c]

5.3.1.8. Social protection S1-11

The countries in which the NGE Group operates and its employees are covered by diversified social protection programmes. In France, the State has a comprehensive social protection system with regard to loss of income due to major life events (illness, unemployment, workplace accident, acquired disability, parental leave, retirement, etc.), just like Belgium and the United Kingdom. Outside Europe, social protection systems vary widely, particularly with regard to health and unemployment. It can be noted, for example, that Morocco has set up an unemployment insurance system since 2014; that Senegal has had Universal Health Coverage (UHC) since 2013, offering basic coverage for health care; that in Côte d'Ivoire, a Universal Health Coverage (CMU) was instituted in 2024; that Uruguay has a social security system covering sickness, retirement, accidents at work, unemployment and family benefits; that Peru has taken steps to strengthen coverage of social risks, particularly unemployment.

In France, in addition to French State schemes, the Group has set up personal risk protection contracts for all its employees. These contracts give employees additional assistance and benefits to deal with situations on a professional level, on a personal and family level, as a family caregiver, in terms of health prevention or in anticipation of retirement.

The Group's Human Resources department conducts an audit of the social protection systems in each country. The detailed results will be published from 2026.

NGE is considering a minimum social base scheme at Group level (France + International).

5.3.1.9. Persons with disabilities S1-12

	AT 31/12/2024	AT 31/12/2025
Number of employees with disabilities (in France)	356	488
Employees with disabilities as a percentage of all employees (in France)	1.86%	2.49%

The data for employees with disabilities have been sourced from the mandatory annual declarations related to the obligation to employ disabled workers (DOETH), submitted annually by all French subsidiaries employing more than 20 people.

As defined by the French Labour Code, a disabled worker is considered to be any person whose chances of obtaining or keeping a job are effectively reduced as a result of a substantial, lasting or permanent impairment of one or more

physical, sensory, mental or psychological functions. As part of its reporting, the Group counts workers with RQTH status (Recognition of the Disabled Worker Status).

5.3.1.10. Training and skills development metrics S1-13

All French entities conduct annual appraisals to discuss career development prospects (jobs, qualifications, training, etc.) with each employee. [DP 83a]

		2024	2025
Percentage of employees who took part in annual interviews	WOMEN	95.92%	96.43%
	MEN	94.81%	95.67%
	TOTAL	94.94%	95.77%
Percentage of employees who took part in professional interviews	WOMEN	95.92%	96.09%
	MEN	94.81%	95.36%
	TOTAL	94.81%	95.45%

The NGE Group supports employees throughout their careers. It prioritises internal professional development and skills transfer, and for more than 20 years has relied primarily on its Plate-Forme internal training centre to provide in-service training for its employees, and basic training for its apprentices.. By delivering regulatory and qualifying training and developing skills, Plate-Forme is a real springboard for the Group's growth. [DP 83b]

	AVERAGE TRAINING HOURS/EMPLOYEE	
	2024	2025
Men	26.48	19
Women	18.20	12
Total	25.56	18

The figures shown above refer to permanent employees in France.

NB: it should be noted that in the table showing the average number of training hours per employee of the 2024 edition of the Sustainability Report, an error crept into the calculation formula. The metric had been calculated in relation to the number of employees trained during the year instead of taking into account the total headcount. The 2025 figures are calculated correctly.

5.3.1.11. Health and safety metrics S1-14

The OHSP (Occupational Health & Safety Plan) applies to the entire NGE Group. In accordance with the monitoring procedures for the OHSP and related performance, the Group provides comprehensive reporting on health and safety metrics.

	2024	2025
The number of deaths as a result of occupational accidents and illnesses (including temporary workers)	3	5

The data published above corresponds to fatal occupational accidents that occurred during the financial year in the NGE Group. Occupational accidents that are not recognised as such by the competent authorities (*e.g.* the Caisse Primaire d'Assurance Maladie in France) and commuting accidents are not included.

	2024	2025
Number of reportable occupational accidents involving company employees	**381 (excluding temporary employees):** - 321 resulting in time off work in France - 60 resulting in time off work internationally	**338 (excluding temporary employees):** - 305 resulting in time off work in France - 33 resulting in time off work internationally
Occupational accident frequency rate*	**10.57**	**9.24**
Number of reportable cases of occupational employee health problems**	**42**	**48**
Number of days lost as a result of occupational accidents and deaths***	**17,337**	**14,185**

* Number of lost-time accidents involving Company employees per million hours worked across the NGE Group (excluding temporary employees).
** Number of employees in France with a recognised occupational illness, as defined by the French Social Security Code.
*** NGE Group as a whole.

5.3.1.12. Work-life balance metrics S1-15

The Group complies with the existing regulations in each country regarding family leave. A social protection audit is currently underway. For more information, see Section *5.3.1.8. Social protection* in this Part. In France, in accordance with applicable regulations, 100% of employees meeting the conditions laid down by French law are entitled to family leave (maternity, paternity, parental, adoption, sick children, caregivers, etc.). [DP 93a]

	SHARE OF EMPLOYEES TAKING LEAVE FOR FAMILY REASONS [DP 93]	
	2024	2025
Men	**3.77%**	**2.84%**
Women	**1.62%**	**0.90%**

The figures shown above refer to employees in France who took family-related leave (maternity, paternity, parental leave, sick child) during the year.

5.3.1.13. Incidents, complaints and severe human rights impacts S1-17

In 2025, in France, the Accident risk prevention department recorded 14 alerts of discrimination/harassment. All cases were investigated. 5 were not proven, 3 resulted in dismissal, the others gave rise to interviews with the hierarchy leading to reprimands or even formal warnings with or without suspension. Five cases were reported via the NGE Group's reporting platform and resulted in an investigation. [DP 103a; DP 103b; DP 103c]

In 2025, there were no incidents, complaints or severe human rights impacts (forced labour, human trafficking, child labour, etc.) involving employees of Group entities. [DP 104a and b.i]

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PART 3

5.3. SOCIAL INFORMATION

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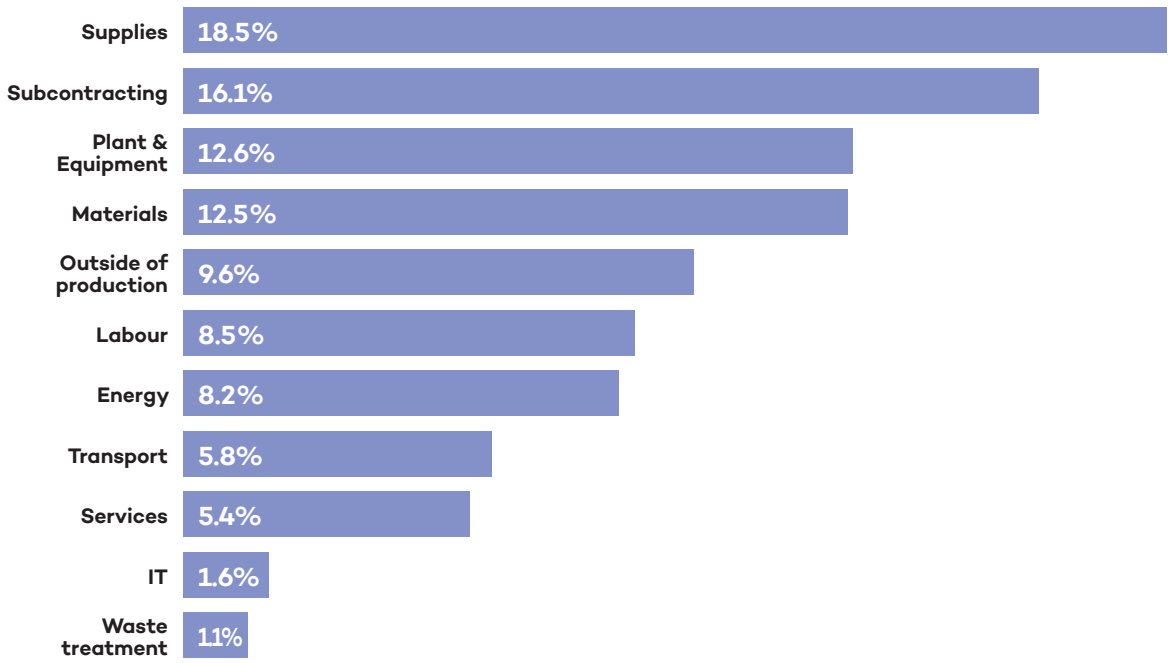
As a major player in the development of regions, the NGE Group considers it its responsibility to contribute to their economic development by supporting local entrepreneurship and promoting local and responsible purchasing. It considers that its positive contribution to society also involves the development of partnerships with local employment players, to promote long-term jobs and promote skills in the regions.

In 2024, the Group updated its socio-economic footprint for France. It is based on the Local Footprint® method in order to better understand and measure the economic, social and environmental impacts. This study makes it possible to measure the Group's commitment to its value chain and the regions in which it operates, and to promote informed decision-making and sustainable actions. Thus, the results of this 2nd edition reveal that the NGE Group has supported about 89,400 jobs, 31% of which in its supply chain. For every Group employee in France, 4 additional jobs are supported in the French economy.

In 2025, in France, NGE contributes to the local and national economy by making 99% of its purchases in France and 45% of its total purchases (excluding investments, intra-group and partners) from SMEs. This choice of local sourcing contributes to dynamic economies, while strengthening the robustness of its ecosystem and the resilience of its supply chains. By promoting local SMEs, NGE develops relationships of trust based on local presence, responsiveness, flexibility and co-development, and adapts to the needs of the market and innovation.

In 2025, the Group worked with 36,429 Tier 1 suppliers. Expenses are distributed as follows (excluding Sade):

BREAKDOWN OF EXPENSES BY PURCHASING FAMILY



The purchasing families are as follows:

- **Supplies:** general supplies, materials, tools and equipment required on project worksites, etc.
- **Subcontracting:** the subcontracting services acquired for all projects.
- **Leasing:** plant, machinery and equipment leasing.
- **Outside of production:** insurance, banking, business travel, office supplies, PPE, labour, etc.
- **Energy:** includes fuel, red diesel, electricity and gas.
- **Transport:** all materials-related transport services.
- **Services:** a broad range of services, including landscape maintenance, cleaning, pumping, mechanical work, logistics, waste processing, intellectual property, etc.
- **IT and telecoms:** includes hardware, the associated equipment and software.

5.3.2.1. General disclosures
ESRS 2 SBM-2 SBM-3

Interests and views of stakeholders [DP 9]
The NGE Group places people at the heart of its entrepreneurial project and beyond its employees, its commitment concerns the entire value chain. By engaging with the UN Global Compact, through its vigilance and purchasing processes, it intends to integrate the interests and points of view of stakeholders, in particular workers in the value chain. In its "Responsible Purchasing Commitments", signed by 3,954 suppliers in 2025, representing 54% of expenses (excluding Sade, intra-group, investment and partners), it describes its requirements in terms of ethics, respect for human rights and international labour standards, as well as in terms of protecting the health and safety of workers and the preservation of the environment.

The NGE Code of Ethics is also made available to suppliers, and sets out the Group's commitment to respecting and applying major supranational principles, including the Universal Declaration of Human Rights, ILO conventions and OECD guidelines.

The Group's General Terms and Conditions of Purchase include a section on compliance with the principles of the UN Global Compact and the NGE Code of Ethics, as well as a section regarding worker health and safety on worksites operated by Group entities, on their own premises or in the vicinity of either.

The double materiality analysis integrates all potentially affected stakeholders throughout the value chain, including workers upstream and downstream of NGE operations. The impacts, risks and opportunities related to workers in the value chain are described in the table below.

In addition, the methods for exchanges and dialogue with suppliers are also described in the chapter on ESRS 2, Section *5.1.4.1.1. Interests and views of stakeholders*.

The whistleblowing system, described in Chapter *5.4.3. Business conduct policies and corporate culture of the Part 4. Information on business conduct – ESRS G1* and the provisions described in Chapter *5.4.5. Management of relationships with suppliers in Part 4. Information on business conduct – ESRS G1* – are all tools that make it possible to know and take into account the interests of workers in the value chain.

Material Impacts, Risks and Opportunities [DP 10]
In the double materiality analysis, the following IROs have been identified as material:

Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
HEALTH AND SAFETY OF WORKERS IN THE VALUE CHAIN	Workers in the value chain may be exposed to situations/ environments/working conditions that have the potential to harm them physically (occupational accidents, occupational illnesses, death, etc.).	I-	UPSTREAM	●	Direct link	ST, MT, LT
JOB SECURITY	Through their use of subcontractors, contractors contribute to economic development, the maintenance of jobs and the dynamism of the local social fabric.	I+	UPSTREAM	●	Direct link	ST, MT, LT
WORKING TIME / ADEQUATE WAGES / FUNDAMENTAL RIGHTS	The use of subcontracting may come with issues in terms of dignity, working conditions, physical and mental integrity of workers or non-respect for fundamental human rights (e.g. inappropriate remuneration, excessive working hours, use of undeclared work, unsafe accommodation conditions, etc.)	I-	UPSTREAM	●	Indirect link	ST, MT, LT

I- Negative impact I+ Positive impact ● Community Direct link Indirect link ST MT LT

Details of the methodology used to identify and assess IROs are presented in the *General disclosures* chapter, *Section 5.1.5.1 Double materiality assessment process [IRO-1] in Part 1. General disclosures - ESRS 2.*
In 2025, no assessment was made of significant financial impacts as a result of material risks.

Workers in the value chain constitute a major stakeholder group within the NGE ecosystem. When identifying material IROs relating to workers in the value chain, the Group considered all workers from upstream to downstream, drawing on information from, in particular, the Purchasing and Operations departments regarding Tier 1 suppliers and subcontractors, and using the sector-specific data at its disposal to trace the supply chain both upstream and downstream. According to the results of the double materiality assessment presented in the table above, the workers in the value chain who may be affected are primarily employees of subcontractors working on the Group's worksites.

Through its use of subcontracting and its desire to anchor itself locally, the NGE Group generates a significant positive socio-economic impact on the regions and workers in its value chain. According to the measurement of its socio-economic footprint, the Group contributed to the support of approximately 89,400 jobs, including more than 27,200 within its value chain. As the principal, NGE thus participates in the economic development of the regions in which it operates, the maintenance of employment and the dynamism of the local social fabric. These effects are reflected in the sustainability of its partners' activities and the creation of shared value for the benefit of workers in the value chain.

People working on construction sites may be involved in accidents, particularly due to a failure to comply with safety instructions, misconduct on the part of an employee, the incorrect use of equipment, the use of unsuitable equipment, a failure to wear PPE, or the use of inappropriate equipment. These represent a wide range of potential impacts associated with work on construction sites. As regards suppliers' employees, health and safety risks vary according to the sectors of activity and professions and are not linked to the Group's direct activities. Regardless of which workers are involved in the value chain, their work-life balance, wellbeing and mental health may sometimes depend on the working conditions to which the NGE Group's requirements may subject them, and may therefore be considered to be of an ad hoc nature. Finally, the use of subcontractors may, in certain contexts, be associated with risks that undermine workers' dignity or the respect for fundamental human rights. These risks may, in particular, relate to practices such as inadequate pay, excessive working hours, the use of undeclared labour, or poor accommodation.

If the Group did not pay attention to the risks related to working conditions within the value chain, it would be exposed to certain financial impacts. The occurrence of occupational accidents involving subcontractors can cause operational disruptions and a decrease in productivity, as well as expose the NGE Group to indirect implications in the claims concerned, likely to affect the relationship of trust with customers. In addition, the occurrence of human rights violations within the value chain could damage the Group's reputation, degrade the confidence of customers, prospects or partners and, if applicable, result in a loss of commercial opportunities, particularly in the context of public procurement. In the future, the work to map purchasing risks may provide more details on any families, sectors and particular contexts that further expose workers in the value chain to a risk of harm.
[DP 11; DP 12; DP 13]

5.3.2.2. Policies, actions and targets for workers in the value chain S2-1; S2-4; S2-5

Information on policies, actions and targets addressing material IROs related to workers in the value chain, both upstream and downstream, are progressively integrated into the Sustainability Report. In this context, in 2025, the Purchasing Department structured its supplier assessment process based on a CSR risk mapping covering, in particular, human rights and working conditions, the environment, fair practices and ethics.

This system is supplemented by the use of EcoVadis assessments and the PROVIGIS platform, making an objective analysis of the CSR practices of partners possible and deepening the knowledge of the needs, expectations and interests of workers throughout the value chain. The Group has thus identified suppliers representing 35% of its expenditure, classified according to their level of risk and subject to CSR assessment campaigns. NGE also ensures that Responsible Purchasing Commitments are signed by these suppliers and continues to collect information from its partners in order to gradually meet all disclosure requirements, in accordance with the transitional provisions (§132).

5.3.2.2.1. Policies related to workers in the value chain [DP 16; DP 17; DP 18; DP 19]

The following table lists all the internal policies and reference frameworks related to the impacts, risks and opportunities for workers in the value chain.

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				MATERIAL TOPICS CONCERNING WORKERS IN THE VALUE CHAIN		
NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION	JOB SECURITY	WORKING TIME/ ADEQUATE WAGES/ FUNDAMENTAL RIGHTS	HEALTH & SAFETY OF WORKERS IN THE VALUE CHAIN
Code of Ethics	NGE	Ethics committee	• UN Global Compact • ILO rules • OECD Guidelines		x	x
Due diligence plan	NGE	Ethics committee	• Law No. 2017-399 of 27 March 2017 on the duty of care of parent companies and ordering companies		x	x
Occupational accident prevention, health and safety policy,	NGE	Accident risk prevention department Executive management team representative on each CSSCT	• UN Global Compact • ILO rules • OECD Guidelines		x	x
Subcontracting Safety Charter	NGE	Accident risk prevention department/Legal department	• ILO rules • OECD Guidelines			x
CSR policy	NGE	CSR department	• UN Global Compact • UN Sustainable Development Goals • ISO 26000		x	x
Responsible Purchasing Policy	NGE	Purchasing department	• UN Global Compact • ILO rules • OECD Guidelines	x	x	x
Responsible Purchasing Commitments	NGE	CSR department	• UN Global Compact • ILO rules • OECD Guidelines	x	x	x
Supplier relations and Responsible Purchasing charter	FRANCE	Purchasing department		x	x	x

The NGE due diligence plan sets out the main risks identified, including those relating to human rights and fundamental freedoms, such as forced labour, human trafficking and child labour. The due diligence plan is presented in Chapter 6 of the management report.

With regard to the specific issue of respect for human rights and employment/employee rights, the Group's Code of Ethics has been prepared in compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. In the event of a whistleblowing report regarding any failure to comply with human rights and employment/employee rights, the Ethics committee is informed in accordance with the procedure described in Section *5.4.3.1 Whistleblowing system and processing of alerts in Part 4. Information on business conduct - ESRS G1.*

In 2025, no reports were received in relation to human and/or employment rights in respect of workers in the upstream or downstream value chains.

The "Prevention Ambition" programme, which will strengthen the current prevention system, explicitly includes the scope of subcontractors working on the Group's sites and worksites. The NGE Group considers the health and safety of subcontracted workers to be a priority, in the same way as those of its own employees, and is part of an extended responsibility within its value chain. In this respect, the Group provides them with its policies, standards and prevention resources in order to guarantee a consistent and high level of requirements for all stakeholders.

Under the aegis of a new sponsor, the Executive Committee, the Purchasing Department worked in 2025 on updating the Purchasing Policy in consultation with the operational and central services departments. This policy will be formalised in 2026, then rolled out with an operational translation into an Action Plan targeted by strategic family. To help the implementation of the Purchasing Policy, the "Responsible Purchasing Commitments" were updated in 2025. By sharing these commitments, the Group intends to contribute with its value chain to the ecological transition, respect for human rights and the creation of sustainable value for workers and regions. Through this tool, it ensures its suppliers' adherence to the principles stemming from the international reference frameworks and standards, as well as their compliance with applicable laws and regulations, thus contributing to the protection of workers in the value chain. A specific section

also emphasises the Group's requirements in terms of accident risk prevention, protection from accidents and occupational diseases.

An action plan is currently being drawn up and will be accompanied by indicators and objectives consistent with the risk mapping and the Purchasing Policy. It will be published in the next Sustainability Report. [DP 41; DP 42]

Signature of its Supplier Relations and Responsible Purchasing charter commits the Group to promoting ethical, balanced and sustainable purchasing practices.
Its suppliers and subcontractors also sign a Responsible Purchasing Commitment that requires them to comply fully with the rules set out in the Code of Ethics.

The General Terms and Conditions of Purchases appended to all contracts require suppliers to enter into an undertaking that they will scrupulously apply the NGE Group's Code of Ethics, and respect and promote the ten principles of the UN Global Compact, and particularly the following six principles:

- Support and respect the protection of internationally proclaimed human rights,
- Ensure no complicity in human rights abuses,
- Uphold the freedom of association and the effective recognition of the right to collective bargaining,
- Help eliminate all forms of forced and compulsory labour,
- Help abolish child labour,
- Help eliminate all discrimination in employment and occupation.

5.3.2.2.2. Actions and targets related to workers in the value chain [DP 32; DP 33; DP 34; DP 35]

The Purchasing Policy is currently being updated and will result in the 2026 rollout of a comprehensive action plan for those purchasing families identified as priorities in the purchasing risk map.

The table below shows the main actions taken, underway or planned to manage impacts and risks related to workers in the value chain:

IMPACT/RISK TYPOLOGIES	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
CROSS-FUNCTIONAL	• The supplier registration process involves signing the "NGE Responsible Purchasing Commitments". Suppliers and subcontractors undertake to comply with the Group's ethical rules, human rights, international labour standards, confidentiality, intellectual property rights, and health, safety and environmental protection obligations. • Suppliers must also submit their administrative documents on a dedicated platform and to answer a questionnaire related to business ethics and their policies on CSR issues. These questionnaires lead to a score to assess their level of maturity on these topics and which may influence the selection of supplier. • A number of additional tools are also used to gain an understanding of the issues related to working conditions for subcontractors and the employees of suppliers and/or prevent or mitigate them. → Supplier meetings, activity reviews and/or site inspections, → Visits to project worksites, → Partner days, → etc.	• A new CSR assessment system for suppliers is being rolled out via the EcoVadis platform, a benchmark solution in this field. The platform enables a structured analysis of suppliers' policies, actions and results, covering in particular topics relating to human rights and working conditions. • The Purchasing department strengthens the monitoring and management of suppliers, through the simplification of the purchasing nomenclature for the operational teams, thus improving the identification of purchase orders, the reliability and the quality of the data collected. • The Responsible Purchasing Commitments have been updated with clarification and strengthened mutual commitments. • The Purchasing department trained 59 buyers in the CSR assessment of its suppliers via a dedicated platform.	• Deployment of the new Purchasing Policy and Responsible Purchasing Commitments. • Review of the process for creating new suppliers with strengthened controls. • As a member of the UN Global Compact, NGE participates in the initiative to train supply chains for large companies in sustainability by taking their 10 principles and the SDGs as a reference. The objective is to provide its suppliers (target: 700 large French SMEs) with knowledge and resources to lead the value chain in a virtuous loop on human and environmental issues.
JOB SECURITY	• With 45% of purchases made from local SMEs, the Group plays a part in driving growth in economic regions. It helps to maintain and create jobs that cannot be relocated. • The measurement of the socio-economic footprint carried out on the French scope in 2025 shows that the NGE Group contributes to 27,262 indirect jobs.		

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IMPACT/RISK TYPOLOGIES	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
WORKING TIME/ ADEQUATE WAGES/ FUNDAMENTAL RIGHTS	• The NGE Group's General Terms and Conditions of Purchase, appended to each purchase order, include the signature by the supplier of a sworn statement certifying that the employees performing the service are employed in accordance with existing regulations and that all the provisions of the applicable social legislation are strictly complied with.	• Work to update the Due diligence plan with a reminder of the Group's requirements in terms of social responsibility of suppliers and subcontractors and reminder of the principles of supplier assessments intended to verify their compliance with NGE requirements, particularly concerning human rights.	
HEALTH & SAFETY OF WORKERS IN THE VALUE CHAIN	• The NGE Group's General Terms and Conditions of Purchase, appended to each purchase order, contain a section on health and safety at work. It is stipulated that the supplier working on the Group's construction sites, its facilities or their surroundings must take all necessary measures to comply with existing regulations relating to health and safety and will mandatorily comply with the health and safety instructions in force on the worksite (in particular in the worksite regulations, P.G.C.S.P.S. and P.P.S.P.S.). • At least once per year, the Group holds meetings with the rental companies that provide it with rented road/rail excavators, during which safety risks are explained and discussed, and on conclusion of which the rental companies concerned sign formal safety commitments. • The Group's purchasing departments conduct regular assessments of suppliers covering criteria that include compliance with safety rules and regulations. • The Group's purchasing teams regularly conduct supplier assessments including compliance with safety guidelines and rules. They are in charge of analysing, processing evaluations and implementing areas for improvement in order to prevent or mitigate negative impacts. To monitor suppliers and the associated action plans, the Purchasing department uses a hazard register in which any contingencies encountered with a supplier are reported. The hazards categorised include those concerning safety, ethics, human rights, forced labour and child labour. Each hazard is qualified by an impact level: level 1 "no action to be taken"; level 2 "written warning"; level 3 "implementation of provisions"; level 4 "local suspension of supplier referencing (purchasing scope of a subsidiary)"; level 5 "suspension of the supplier at the level of the NGE Group". Level 4 and 5 contingencies are systematically reported to Group Executive management team.	• Updated the procedure for handling accidental events.	• Field survey on the satisfaction of health and safety conditions including a sample of subcontracted employees. • Deployment of the "Prevention Ambition" programme and the Occupational Health & Safety Plan (OHSP), which the NGE Group implements both for its own employees and subcontractors operating on its locations and worksites. For more details, refer to Chapter *5.3.1.2 Actions related to material IROs affecting the workforce in Part 3. Social Information – ESRS S1.* • NGE Bâtiment offers its subcontractors safety training via its internal training centre Plate-Forme. The objective of the training is to make subcontractor employees aware of the safety rules on NGE Bâtiment construction sites, that they know how to move around and act independently and safely and that they work safely.

5.3.2.2.3. Specific case of human rights reporting

Within the NGE Group, the hazard management procedure includes a category relating to Human Rights (description see Section 5.3.2.2.2 above). In 2025, the system had no feedback on this category and no referral to the ombudsman in this regard. [DP 36]

5.3.2.2.4. Resources implemented to monitor those IROs related to workers in the value chain

In addition to the purchasing teams that manage the relationship with suppliers, issues related to workers in the value chain are likely to involve:

- The Purchasing management committee, which regularly reviews the risk register;
- The Ethics committee (via the duty of care procedures);
- The Committee for the Processing of Requests (possible referral to the ombudsman and the appropriate persons depending on the subject);
- Responsible purchasing committee;
- The governing bodies.

In 2025, the Group committed €274,000 in OPEX to put in place a Purchasing Policy along with the monitoring and assessment tools needed to monitor material IROs related to workers in the value chain. [DP 38]

5.3.2.2.5. Targets related to workers in the value chain [DP 41; DP 42]

The targets presented below cover all the Impacts, Risks and Opportunities resulting from the double materiality analysis. They apply to the entire scope of the Group's activities, except where otherwise stated, and concern Tier 1 suppliers.

TOPICS	TARGETS	TARGET DEADLINES	LAST PERFORMANCE MEASURED	TARGET SETTING METHODS	PERFORMANCE MONITORING METHODS
CROSS-FUNCTIONAL	80% of targeted suppliers have been subject to a CSR assessment	2026	72% in 2025	Target defined and validated by the Purchasing department in order to cover approximately 35% of our expenses, i.e. approximately 130 suppliers (excluding partners).	Annual measurement based on the ECOVADIS and PROVIGIS platforms and managed by the Purchasing department.
	50% of targeted suppliers have signed the Responsible Purchasing Commitments	2028	37% in 2025	Target defined and validated by the Purchasing department in order to cover around 35% of our expenditure (€1 billion), i.e. around 130 suppliers (excluding partners).	Annual measurement based on the PROVIGIS platform and managed by the Purchasing department.
	100% of buyers are trained in responsible purchasing	2028	55% in 2025	Target defined and validated by the Purchasing department.	Annual measurement of participants in the ECOVADIS training for 2025 and in the purchasing policy from 2026.
QUALITY OF WORK LIFE AND WORKING CONDITIONS:	Socio-economic footprint: for every Group employee in France, four additional jobs are supported in the French economy	CONTINUOUSLY	In 2024, in France, 4 jobs are supported per NGE employee	The target has been defined and validated by the CSR department.	Annual measurement of the socio-economic footprint using the Local Footprint® method.
	Deployment of Local Footprint® measurement within NGE international locations	2030	Not applicable	The target was defined and validated by the CSR Department.	The next survey will be conducted for all parts of NGE in 2026.
	50% of purchases made from SMEs to boost local purchasing	2026	In 2025, 45%	The target has been defined and validated by the Purchasing department.	Annual measurement of the socio-economic footprint using the Local Footprint® method.
WORKING TIME/ ADEQUATE WAGES/ FUNDAMENTAL RIGHTS	Share of expenditure made with suppliers who are signatories of the Responsible Purchasing Commitments (committed to respecting fundamental rights): 50%	2025	In 2025, 54% (excluding Sade)	The target has been defined and validated by the Purchasing department.	Annual measurement from POWER BI and Sade data.

5.3.2.3. Processes for engaging with workers in the value chain about impacts S2-2

Dialogue with workers in the value chain is in line with the legislation applicable in each country where the Group operates. As the order giver in its relations with its suppliers, NGE does not have direct and formal interaction with the workers of these third parties, but with the spokespeople of management and leadership. It has set up a supplier satisfaction questionnaire through which it assesses workers' satisfaction concerning, for example, induction on worksites, relations with Group employees, etc. [DP 22; DP 23]

5.3.2.4. Processes for remedying negative impacts and associated channels of communication S2-3

Workers in the value chain can take advantage of the NGE Group's whistleblowing system. For more information on this system and how it is communicated to stakeholders, please refer to Section *5.4.3.1. Whistleblowing system and processing of alerts in Part 4. Information on business conduct – ESRS G1* of the Sustainability Report. Workers in the value chain do not assess their knowledge of the whistleblowing system, but their dissemination beyond the Group's scope is monitored through feedback from external stakeholders, including workers in the value chain. In 2025, the system had no feedback.

To date, the Group has not formalised a specific remedial process in the event of impacts on workers in the value chain. However, its procedure for managing accidents and the four associated sub-procedures (accidents involving casualties, Temporary Assignment for Injured Employees, accidents without casualties – near misses, and disputed accidents) apply to any serious accident involving staff from subcontractors or service providers. It is triggered by the relevant NGE entity as soon as an incident occurs at one of these sites. The entity manages the crisis in the same way as if it involved an NGE employee, irrespective of any subsequent investigation into criminal and, where applicable, civil liability.

The 'Accident involving casualty(ies)' procedure sets out the steps to be taken in the event of an accident at work, from providing care for the victim through to reporting the incident. It is triggered whenever an employee reports an injury sustained at their place of work and/or during working hours, regardless of the cause. The 'Temporary Assignment for Injured Employees' procedure sets out the conditions under which the company may offer a 'Temporary Assignment' to an employee whose state of health prevents them from continuing in their usual role. The 'Accident without casualty(ies)' procedure sets out the procedure to be taken when an incident occurs which, had people been present, would have resulted in an accident. Finally, the 'Accident reservations and disputes' procedure sets out the procedures for raising reservations or disputing whether a work-related accident occurred in the course of employment. The framework document also describes the managerial actions taken, the analysis and investigation of causes, and the preventive measures implemented.

In all cases, in the event of an accident involving a subcontractor, the usual legal procedures apply (immediate securing of the site, possible suspension of work, investigation and analysis of the causes, declaration to the authorities, review/adaptation of safety procedures, etc.). If the Group's civil or criminal liability is involved, compensation or reparation for the damage may be required.

Work is in progress on mapping the CSR risks of the various purchasing families and drafting a Purchasing Policy. It will lead to a clarification of the remediation processes. [DP 27; DP 28]

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PART 3

5.3. SOCIAL INFORMATION

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5.3.3.1. General disclosures related to the affected communities

ESRS 2 SBM-2 SBM-3

Interests and views of stakeholders [SBM-2; DP 7]

In France and internationally, the NGE Group builds for and with the regions and their stakeholders. Strongly anchored in the regions where it is located, it works to maintain and develop their socio-economic vitality, and is involved in numerous solidarity projects for the benefit of local communities.

NGE has the means to be locally present in the regions and be attentive to their needs, with 18 regional multi-expertise departments and more than 300 sites in France and internationally. This presence helps understand the economic, social and environmental realities and challenges of the regions and to support them in the development of sustainable projects that meet the challenges of transition and socio-economic vitality.

The Group works in partnership with local stakeholders (public and private clients, local suppliers and subcontractors, local authorities, local employment organisations, etc.) to deliver projects, including through funded schemes in which it invests its own capital, thereby addressing challenges relating to housing, energy, communications, transport and public services. As a "connector" and an organisation mindful of its social and environmental impact, it works to serve local communities by supporting meaningful initiatives. Involvement in these initiatives fosters an understanding of local needs, strengthens ties with communities and contributes to the sustainability of local areas. By investing in initiatives with a positive impact, the Group adopts a proactive approach, forging mutually beneficial partnerships and playing an active role in the sustainable development of the regions in which it operates.

Responsible, honest and transparent, the NGE Group has been a signatory of the United Nations Global Compact since 2016 and actively participates in the programme by implementing its ten fundamental principles. Within all its entities, it is committed to promoting and respecting the protection of international human rights law (in particular the right to education, freedom of expression, and a healthy environment) in its sphere of influence, including with regard to potentially affected communities throughout its value chain. Thus, it strives to be vigilant in identifying the potential direct or indirect negative impacts of its activities on human rights to take concrete corrective measures and make a positive contribution through its business sectors, strategic guidelines, accepting business, philanthropic policies, partnerships and other collective actions.

As part of its infrastructure projects, NGE pays particularly close attention to the potential impacts, both positive and negative, on the environment and affected communities.

More broadly, whenever it is awarded a new contract, the NGE Group undertakes to identify the associated social and environmental issues, engage in dialogue with the relevant stakeholders, and follow the decisions of the competent authorities.

In terms of employment, NGE and the companies involved in the projects systematically ensure that they include a local workforce and work with regional companies, with a view to achieving regional economic benefits. The Group is particularly involved with a strong local purchasing policy and from SMEs and VSEs. As a major player in regional development, NGE mobilises various schemes each year, such as individual and collective Operational Preparations for Employment (POE), and Voluntary Military Service. (SMV), participation in various job forums, job dating, etc. Since 2023, the Group has created "Dès demain ", a Temporary Employment Integration Company (ETTI) whose purpose is to offer temporary assignments while supporting employment integration of people living in insecurity. The Group thus contributes to the construction of sustainable career paths that match economic needs and available skills, and makes a positive contribution to the local economic and social fabric.

As part of its commitment to equal opportunities, the Group has been supporting the Ecole des XV since 2025 through financial and skills-based sponsorship. Employee volunteers provide secondary school pupils with academic support, share their professional experience, and pass on their passion for careers in the construction industry and the collective values upheld by NGE. In France, the Group has developed a scheme to welcome Year 10 work experience students. In each Regional Department, a two-week work experience programme enables young people to discover the diversity of careers in the construction industry (both on site and in the office) and to support them in their future career choices.

Since 2019, the Group has had an endowment fund to promote and support actions and projects of general interest, to support associations and organisations dedicated to education, environmental protection, cultural and scientific philanthropy, as well as research and training in these areas. The non-profit projects supported by the New Generations Fund, in France and abroad, implement concrete solutions, rooted in their region and meeting the needs of local communities.

For more information, please refer to Sub-sub-section *5.1.4.1.1. Interests and views of stakeholders in Part 1. General disclosures – ESRS 2.*

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Material Impacts, Risks and Opportunities and their interaction with strategy and business model [SBM-3]
The double materiality analysis revealed the following material IROs in connection with the affected communities (all communities that could be materially affected were included in the scope of the study) [DP 8a and DP 8b]:

Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
COMMUNITY RIGHTS	By building and maintaining essential infrastructure — networks, transport, energy and public facilities — construction activities improve the living environment, facilitate access to essential services and strengthen social cohesion and regional vitality.	I+	NGE, DOWNSTREAM			
	Safety issues and other threats to the quality of life enjoyed by local communities can disrupt operations and damage the reputation of NGE, affecting its ability to win new contracts and maintain positive relationships with stakeholders.	R	(UPSTREAM, NGE, DOWNSTREAM)			

I+ Positive impact R Risks Community Direct link Indirect link ST MT LT

Details of the methodology used to identify and assess IROs are shown in Section *5.1.5.1 Double materiality assessment process [IRO-1] in Part 1. General disclosures - ESRS 2.*

NGE is a committed player and contributor to the United Nations Sustainable Development Goals (SDGs) — in particular SDG 6 Clean water and sanitation, SDG 7 Affordable and clean energy, SDG 9 Industry, innovation and infrastructure, SDG 11 Sustainable cities and communities and SDG 17 Partnerships for the Goals. Through its construction, renovation and maintenance of essential infrastructure, it supports public and private contractors in their transformation projects in the fields of water, mobility, urban renewal, energy and telecoms. These activities generate lasting positive impacts for the regions and their stakeholders, by contributing to the improvement of the living environment, the accessibility of essential services and the proper functioning of territorial ecosystems. In close collaboration with local authorities, project owners and stakeholders, the NGE Group develops structuring projects that support local economic development, strengthen social cohesion and contribute to the resilience and attractiveness of the regions over the long term. [DP 9c]

The positive impacts generated by the NGE Group's activities benefit a set of communities directly or indirectly affected by the infrastructure projects carried out:
The local populations and those living near the projects are the first communities to be positively affected by the NGE Group's activities. The construction, renovation and maintenance of essential infrastructure contribute to improving the quality of life, safe travel and access to essential services, while supporting the harmonious development of the regions. Thanks to the infrastructure built or maintained by the Group, individuals and public services benefit from easy and secure access to transport, water, energy and telecommunications networks. This infrastructure supports the continuity of essential services and promotes mobility, connectivity and economic activity.

Urban and rural communities are positively impacted by the projects led by the NGE Group, which help meet the specific needs of each region. The infrastructures developed help to reduce regional inequalities, strengthen the attractiveness of the regions and their resilience in the face of demographic, economic and environmental changes.
Local authorities benefit from the positive impacts generated by the Group's activities as partners and project owners of infrastructure projects. These achievements support the implementation of local public policies, contribute to the economic and social development of the territories and strengthen the capacity of local authorities to meet the needs of the population.
Local economic communities — businesses, SMEs, craftspeople, suppliers and stakeholders in the value chain — also benefit from the positive impact generated by the Group's projects. Through its investments and its Responsible Purchasing policy — which, where possible, gives priority to local partners — the Group helps to maintain and develop local jobs that cannot be relocated, to strengthen skills and to strengthen the economic fabric. Furthermore, the infrastructure built supports the competitiveness of economic players by improving accessibility, the reliability of networks and the smooth flow of trade, thereby contributing to the creation of sustainable value within these regions. [DP 9a]

However, all of the Group's activities may have a negative impact on populations living or working near construction sites or fixed sites. These impacts may result in safety issues in the vicinity (particularly in terms of vehicle traffic and machinery), or in various nuisances (noise, pollution, pressure on resources, conflicts of use, etc.) likely to alter the quality of life of local communities. These potential effects represent different types of risks for the Group:

- operational (worksite slowdowns or interruptions),
- financial (project slowdowns or suspensions, reputational risks that could affect the attractiveness of customers and investors),
- legal (in the event of non-compliance with local or environmental regulations).

Without adequate stakeholder consultation or a sufficient level of acceptability, some projects could be challenged, suspended or even cancelled as a result of an atmosphere of ongoing conflict or a loss of commitment on the part of other stakeholders. [DP 9d; DP 11]

5.3.3.2. Policies related to affected communities S3-1

The following table lists all the internal policies and reference frameworks related to affected communities:

NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION
2026-2030 Business Plan	NGE GROUP	Strategy board	
CSR policy	NGE GROUP	CSR department	• UN Global Compact (SDGs 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15) • UN Millennium Development Goals• ISO 26000
Code of Ethics	NGE GROUP	Ethics committee	• UN Global Compact (SDGs 8, 12) • ILO rules • OECD Guidelines
Due diligence plan	NGE GROUP	Ethics committee	• French Sapin 2 legislation • UN Global Compact fundamental principles
Whistleblowing system	NGE GROUP	Ethics committee	• French Sapin 2 legislation • UN Global Compact fundamental principles
Occupational Health & Safety Plan	NGE GROUP	• Health Safety & Accident risk prevention department • Executive management team representative on each CSSCT	• UN Global Compact (SDGs 3, 12) • ILO rules • OECD Guidelines • ISO 45001
Environmental procedures (environmental assessment, water quality monitoring, management of accidental pollution, etc.)	NGE GROUP	CSR department and Environment unit	ISO 14001
Procedures for accepting new business opportunities via the Risk and Opportunity Analysis Sheets (FARO) and Go-No Go Sheet	NGE GROUP	Executive management team	ISO 9001
Responsible purchasing policy (supporting the local economy)	NGE GROUP	Purchasing department	Supplier relations and responsible purchasing charter

NGE has built its roadmap around five essential pillars, demonstrating its commitment to the energy and environmental transition: low-carbon and multi-modal mobility; resources and circularity; resilience and adaptation; the energy transition; land use planning and maintenance. Through its policy of developing its activities, the NGE Group is a long-term partner of local authorities, local communities and users, contributing to the improvement of the living environment and quality of life in the regions.

Whether as a result of its UN commitments, Code of Ethics or due diligence plan, the NGE Group exercises uncompromisingly strict respect for people in all its activities in France and internationally.

In its CSR policy, 'New Generations of Committed Entrepreneurs', it confirms that its fundamental principle is to 'Make responsible decisions' and that this involves 'Putting people first',

'Accelerating the ecological transition' and 'Contributing to local communities'. It thus affirms its commitment to addressing societal challenges and changes with determination and ambition. This policy provides a framework for helping to create value in the short, medium and long term for all stakeholders, including the communities affected throughout the value chain.

As part of its Occupational Health & Safety Plan, the Group nurtures a culture of accident risk prevention for its employees but also for all stakeholders affected by its activities. The Group's ISO 14001, 9001 and 45001-certified management systems provide a framework for preventing environmental and safety issues that could impact communities.
The health and safety management system is conducted in accordance with the requirements of the international standard ISO 45001, which strengthens the culture of accident risk prevention, whether with regard to employees, workers working on its sites and worksites, and communities that could be affected by its activities. Indeed, by requiring an in-depth analysis of the context, including of external interested parties in the vicinity of construction or worksites, ISO 45001 is an additional tool for identifying risks related to public safety (nuisances, disrupted access, pollution, falling objects, etc.) and control them by implementing systemic risk preventive measures.
The NGE Group's ISO 14001-certified environmental management approach has also enabled all Group entities to adopt and apply various environmental protection procedures. Examples include the environmental assessment carried out for all projects, which aims to put in place all the necessary pollution prevention measures, and the accidental pollution management procedures, which aim to repair any damage caused.

The Executive management team has adopted a risk and opportunity analysis policy that takes place before any new business is taken. This analysis is carried out according to two procedures:

- GO–NO GO forms: risk assessment matrices relating to a case, used to decide whether or not to take on a project (a fairly concise Level 1 GO–NO GO form and a more comprehensive Level 2 GO–NO GO form, which is mandatory for projects worth more than €200 million)
- The Risk and Opportunity Analysis Sheets (FARO), which are used once the decision to submit a tender has been made, enable the various risks that will be taken into consideration in the study to be visualised.

The analyses cover legal, social, societal and environmental aspects, amongst others. They enable scrutiny of all CSR-related issues, as well as the identification and assessment of risks and opportunities, including potential impacts on local communities. They thus provide the information required to make an informed and responsible decision regarding the submission of a tender. Work to update these two types of tools began in 2025 to improve the integration of CSR issues into the assessment matrices.

Respect for human rights is a guiding principle underpinning the Group's activities. This is demonstrated by the commitment made at the highest level by its Chief executive to the United Nations Secretary-General (NGE is a signatory to the United Nations Global Compact). These fundamental rights are enshrined in the Group's Code of Ethics and are therefore binding not only on all employees, but also on partners throughout the value chain. These commitments are also reflected in internal procedures and rules, which are aligned with the fundamental labour conventions and standards established by the International Labour Organisation (ILO) and with the OECD Guidelines (as set out in the Responsible Purchasing policy, the Responsible Purchasing commitments framework and the due diligence plan). Potential human rights violations affecting communities fall within the scope of NGE's whistleblowing mechanism and the handling procedures described in Section *5.4.3.1. Whistleblowing Mechanism and processing of alerts of Part 4: Information on Business Conduct – ESRS G1* applies here. NGE makes its reporting mechanism available to anyone – and therefore, a fortiori, to affected communities – via the web platform **www.nge.signalement.net.**
Throughout the projects, local communities have several channels to raise their concerns or make complaints. These are processed as part of a structured and ongoing process. Complaints are dealt with on a case-by-case basis and may include, where appropriate, remedial actions in the event of negative impacts. The information is described below in Section *5.3.3.4 Processes for remedying and channels for resolving concerns raised.*
[DP 14; DP 15; DP 16; DP 17; DP 18]

5.3.3.3. Processes for engaging with affected communities and their representatives about impacts S3-2

The issue of stakeholders potentially affected by operations or projects is addressed throughout the process in consultation with all relevant parties (public sector or private customers, local elected representatives, subcontractors, etc.). In accordance with the laws of the countries in which the NGE Group operates, certain projects are subject to public consultation or public debate. In such cases, the project owner is responsible. At the project owner's request, as contractors, the relevant Group entities may participate in order to provide their technical expertise, explain the project constraints, construction methods, phases and potential disturbances, and address any concerns stakeholders may have (noise, safety, traffic, pollution, etc.), and to commit to measures to minimise disruption (low-impact site charter, adjusted working hours,

traffic management plan, etc.). Depending on the project, the Group's companies establish an ongoing dialogue during the works (neighbourhood meetings, information boards, a dedicated helpline, etc.), with methods and frequency tailored to each project. For large-scale projects, this approach may be reinforced by specific information and communication tools (a dedicated website, newsletters, an email address or a telephone helpline), deployed throughout the project.

Generally speaking, project or site managers monitor the dialogue with affected communities in order to remain closely attuned to their concerns and the realities on the ground, and, where necessary, to take appropriate action to mitigate potential or actual negative impacts. This monitoring enables them to assess, at the project level or within the boundaries of the site concerned, the effectiveness of the dialogue with affected communities and its outcomes. [DP 21; DP 22]

5.3.3.4. Processes for remedying and channels for resolving concerns raised S3-3

5.3.3.4.1. Channels for resolving concerns raised [DP 27b]

On all construction sites, information panels provide the contact details of the main contacts. Worksite supervisors can answer questions from local residents or escalate particular concerns to the project managers.
It should be noted that anyone wishing to make a report can also use the NGE Group's whistleblowing platform, where exchanges are secure, thus guaranteeing trust and protection for whistleblowers. The distribution channels to find out about the platform, the operating processes and the processing of reports are described in Section *5.4.3.1. Whistleblowing and processing of alerts in the Part 4. Information on business conduct - ESRS G1.* Local and regional authorities (town halls, prefectures, etc.) are also key contacts so that affected communities can report their complaints. These are generally in contact with the project owners and project managers.

5.3.3.4.2. Complaints handling mechanisms and remediation of impacts [DP 27; DP 28]

The NGE Group ensures its regulatory compliance, identifies and follows up on all complaints, claims and appeals. Reports can come from referrals to the prefecture, local residents, etc. Depending on the nature of the complaints, they are dealt with at site level or may require the intervention of the Group's central services departments (legal, communications, etc.). Complaints filed on the Group's platform follow the whistleblowing processing procedure. The process is described in Section *5.4.3.1. Whistleblowing and processing of alerts in the Part 4. Information on business conduct - ESRS G1.*
With regard to environmental claims, the Environment department has, since 2023, implemented a tool designed to monitor and track claims. It enables the Group's environmental officers to record administrative incidents falling within their remit, such as formal notices issued by the relevant authorities (DDT, OFB, etc.), as well as incidents relating to the management of waste, water, tree populations, etc. The incidents recorded are subject to cause analysis and, where necessary, the development and implementation of corrective action plans.
In addition, the Environment Department is continuing to structure and raise awareness among the network of environmental officers, in order to strengthen the quality of the monitoring of claims and the responses provided, from the reporting date to the implementation and management of corrective actions.
It should be noted that systematic marking and posting around construction sites is intended to limit safety risks for local residents. For construction sites in urban areas, additional measures are taken to limit nuisances, particularly in terms of noise, dust and vibrations, by adapting equipment and possibly working hours.
In the context of major infrastructure projects, monitoring committees dedicated to environmental offset measures may be set up, similar to the system introduced for the A69 (full information in Section *5.2.3.3. Actions and resources related to biodiversity and ecosystems*). These committees help to ensure the proper implementation of the commitments made to the regions and affected communities.

5.3.3.5. Actions and approaches for managing material risks to affected communities S3-4

The table below shows the main actions implemented, underway or planned to make a positive contribution to improving wellbeing within the regions and to mitigate the risks of disruption of operations or reputation, in relation to safety issues or nuisance to local communities. [DP 34]

TOPICS RELATED TO MATERIAL IROS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
Improving quality of life, facilitating access to essential services and strengthening social cohesion and regional vitality	• For many years, the NGE Group has been building a long-term model in the service of a vision: to be a fully committed player in the life cycle of infrastructure that serves the development of society and that are fully in line with the ecological transition. There have been many achievements, such as the Group's involvement between 2020 and 2025 in the "Cœur de Ville" programme in Vernon (Eure), a comprehensive urban requalification projectaimed at improving quality of life and decongesting city centres. Structured around the development of soft mobility, greening and improving accessibility, the project included the renovation of roads and networks, the development of pedestrian spaces, the installation of intelligent traffic management systems and parking, as well as the creation of landscaped spaces to combat heat islands. The deployment of the Pulsio digital solution also makes it possible to optimise the management of urban facilities. This operation was distinguished at the Victoires de l'Investissement Local 2025 in the "Urban Development" category.	In 2025, many of the projects carried out by the Group will contribute to improving the quality of life in the regions. These include: • The modernisation of the Wattrelos wastewater treatment plant will increase its treatment capacity from 410,000 to 511,500 population equivalents by 2031. Designed to be energy-positive through anaerobic digestion, solar power and heat recovery, it also incorporates 4 hectares of flower-filled meadows and a 30,000 m³ storage basin to manage heavy rainfall events. • The construction of a seawater desalination plant to secure the supply of drinking water to 1.85 million inhabitants in the Marrakech region (Morocco), with an annual production capacity of 200 million m³. • In Peru, NGE and its partner Saceem, united in the Consorcio Ríos del Norte, put dialogue with local communities at the heart of the flood protection and development project. Since June 2024, 84 workshops have involved more than 2,100 residents in discussions on the objectives, benefits and progress of the project. • In Toulouse, NGE is involved in the refurbishment and construction of two waste-to-energy plants, capable of processing 240,000 tonnes of residual household waste from more than one million residents, and of producing over 220 GWh of electricity and 360 GWh of heat each year.	• Adoption of a Business Plan with a trajectory that should result in 73% of revenue contributing to the ecological transition and the resilience of the regions by 2030. • In the coming years, the Group will continue to invest in projects to build resilience and improve lives in the regions. • NGE is involved in the construction of the railway systems for Line 18 West of the Grand Paris Express, a strategic infrastructure project designed to improve mobility and enhance the region's appeal. By linking the Saclay plateau, home to 65,000 students, with the Orly-Rungis economic hub, where 70,000 people work, this line helps to streamline travel, improve access to employment and higher education, and support local economic growth. Spanning 9 km between Versailles, Guyancourt and Montigny-le-Bretonneux, the work carried out by the Group is thus contributing to sustainable development and social cohesion in the areas concerned. • The work carried out by the Group will enable the reopening of the Nancy-Contrexéville railway line by the end of 2027, helping to open up the western Vosges and the south of Meurthe-et-Moselle. This infrastructure, capable of accommodating passengers and freight on the same network, will improve accessibility, support local economic activity and facilitate daily travel through 30 return journeys linking 12 stations over a distance of 75 km. The project is based on a shared governance model involving both private stakeholders, including NGE, and public bodies, and on the transfer of the line to the Grand Est Region's public railway network.
	• The NGE Group is a member of the Entrepreneurs for the Planet scheme, which aims to accelerate the ecological transition of the regions. Through mentoring, the Group participates in the development of projects with a positive impact on local communities, in particular by promoting more sustainable development, better consideration of environmental issues and adaptation of regions to climate challenges.	• Each year, the NGE Group's economic flows contribute to maintaining employment and generating wealth in the regions in which it operates. In France, the Group modelled and quantified the indirect effects of its operations using the Local Footprint® tool. Thus, in France, for every direct NGE job, 4 additional jobs are supported nationally, and for every euro of direct NGE GDP, €3.5 of additional GDP are generated in the country.	
	• NGE carries out sponsorship and skills-based sponsorship initiatives with organisations such as Wing of Ocean, which works to protect the ocean by tackling litter, particularly plastic, the network of wildlife rescue centres, Cop 1, which works to tackle student poverty, and Cuisine Mode d'emploi(s), a school that promotes the training and integration of the long-term unemployed and many other associations.	• The New Generations Fund has launched a call for projects to finance new associations working in education and sustainable development.	• Over the 2026-2029 period, the New Generations Fund will roll out new partnerships to expand its missions, amplify its impact in the regions and boost skills-based sponsorship.

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TOPICS RELATED TO MATERIAL IROS	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY	ACTIONS PLANNED FOR THE FUTURE
Control the risks of operational disruption and reputational risk affecting its ability to win new contracts and maintain positive relationships with stakeholders.	• NGE systematically carries out a risk and opportunity analysis before reaching any decisions on new business opportunities, with particular focus on the immediate environment around the project site and effect on its community (urban worksites, waterways, bodies of water, natural environments and cultural sites, presence of pollution, finished structure life cycle, regulatory restrictions, etc.). These analyses help to validate or invalidate the new business opportunity and formalise a mitigation plan to prevent risks. • Environmental assessments conducted before construction work begins to enable impact avoidance or reduction measures to be implemented.	• In 2025, the Group developed and rolled out the REFLEXE tool, which enables the management and consolidation of environmental analyses, compliance assessments, and the monitoring of control plans for fixed sites, construction sites, quarries and industrial facilities, as well as the reduction of environmental impacts.	• NGE intends to improve its emergency response performance by planning and carrying out tests adapted to the contexts of construction sites and fixed sites (in France and internationally) and following the REFLEXE risk analysis. • The Group will update its Responsible Purchasing policy and its due diligence plan, particularly for families or purchases prioritised in terms of CSR risks (including the human rights of affected communities).
	• NGE has formalised its analyses of environmental incidents and quality failures, which it consolidates at Group level to build on experience and develop dedicated actions.	• The Group has set up an "unprecedented" system for reporting nuisances – such as noise, odours and visible emissions – within a 3-kilometre radius of the two active power stations involved in the construction of the A69. To best address local residents' concerns, an online questionnaire is available via an email address and a QR code on the Prefecture's website. The DREAL receives reports and complaints and forwards them to the project manager for a response within 72 hours.	• The Research and New business tendering and CSR departments will revise the GO - NO GO sheets in 2026, to further integrate CSR issues, including subjects related to affected communities.

For more detailed information on the Group's major projects, see the 2025 Annual Report.
No serious issues or incidents related to the human rights of affected communities were reported in 2025. [DP 36]

5.3.3.6. Targets related to risk management involving affected communities S3-5

The targets presented below cover all the Impacts, Risks and Opportunities resulting from the double materiality analysis. They are included in the Group's 2026-2030 Business Plan and CSR policy. They apply to the entire scope, except where otherwise stated. [DP 42]

TOPICS	TARGETS	TARGET DEADLINES	TARGET SETTING METHODS	PERFORMANCE AND ROADMAP MONITORING METHODS
DIALOGUE	• Dialogue and transparency with all stakeholders at every stage of the construction process: - Making a significant contribution to improving quality of life in the regions so that people can travel, live and interact better. - Engaging in direct dialogue with users and local communities about project impacts to deliver as closely as possible on their expectations. - Working collaboratively with partners to build support systems that meet the needs and expectations of the communities affected by the activities of the Group.	**CONTINUOUSLY**	• Targets set and validated by the Executive management team	• Customer satisfaction surveys can provide the opportunity to raise issues related to affected communities.
LOCAL PRESENCE AND UTILITY FOR THE REGIONS	• Socio-economic footprint: - Maintain the employment multiplier coefficient in France: for every Group employee in France, 4 additional jobs supported in the French economy. - Calculate the employment multiplier coefficient within our international locations by 2030.	**EACH YEAR** **2030**	• Targets set and validated by the Executive management team	• The socio-economic footprint is measured every two to three years. In 2025, for every NGE employee, 4 additional jobs were supported in the French economy (+18% *versus* 2023). A new measurement will be carried out by 2030, including international locations.
	• Supporting the economic fabric of local SMEs: - 50% of purchases made from local SMEs.	**2030**	• The target has been defined and validated by the Purchasing department.	• Purchasing volumes from local SMEs are reported half-yearly. At the end of 2025, this stood at 45%.
	• Support for regions in their transformation and resilience: - 73% of NGE's revenue contributing to the ecological transition.	**2030**	• Targets set and validated by the Executive management team	• The share of revenue from activities working towards the ecological transition is monitored annually by the Finance department.
SOLIDARITY	• Developing public interest initiatives and opening the New Generations Fund for non-profit community projects.	**2026**	• Targets set by the Fund's Board of Directors and validated by the Executive management team.	• The Fund's Board of Directors meets 3 times a year. An annual review makes it possible to monitor the achievement of the defined objectives.
	• Support local associations and provide 100 days of skills-based sponsorship per year.	**2026**	• Targets set by the Fund's Board of Directors and validated by the Executive management team.	• The Fund's Board of Directors meets 3 times a year. An annual review makes it possible to monitor the achievement of the defined objectives.
	• Increasing the volume of purchases made from businesses active in the Social and Solidarity Economy (SSE).	**2026**	• Quantitative targets for the support provided to local SSE players will be proposed in the near future by the Purchasing department for validation by the Executive management team and subsequent inclusion in the updated Responsible Purchasing policy.	• The Purchasing department continuously monitors the volume of purchases made from local SSE businesses.

The objectives set out in the Group's 2026-2030 Business Plan, in the CSR policy and/or in the roadmaps of the central services departments, are regularly assessed as part of performance reviews. The performance achieved is analysed and lessons learned or improvements to be made are also discussed. [DP 43]

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PART 3

5.3. SOCIAL INFORMATION

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5.3.4.1. General disclosures relating to consumers and end- users ESRS 2 SBM-2 SBM-3

Interests and views of stakeholders [DP 8]
The users of the infrastructure built and/or operated by the NGE Group are a key stakeholder, at the heart of its purpose and business model. The Group places people at the centre of its projects, ensuring that it designs and builds structures that meet the actual needs of the population, while guaranteeing their safety, accessibility and quality of use.

NGE strives to integrate users' expectations and points of view throughout the life cycle of projects, from their design to their operation, where the Group is responsible for them. This approach is based on a structured dialogue with their representatives — public sector or private customers, local authorities, regulators, associations and regional stakeholders. These exchanges identify needs in terms of use, accessibility, quality of service and safety, and help to adapt technical and organisational solutions accordingly.
The Group pays particular attention to user safety, by integrating specific requirements from the design phases and throughout the life cycle of infrastructures. This approach also aims to limit negative impacts on local living conditions and strengthen the acceptability of projects.

For more information, please refer to Sub-sub-section *5.1.4.1.1 Interests and views of stakeholders in Part 1. General disclosures – ESRS 2.*

Material Impacts, Risks and Opportunities and their interaction with the strategy and business model [SBM-3 - DP 9; DP 10]
The double materiality assessment identified the following IROs as material to consumers and end-users (all users who could potentially be materially affected were included in the scope of the assessment):

Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (Upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
HEALTH, SAFETY AND SECURITY OF END-USERS	In the event of defects in the construction, operation or maintenance of structures (where NGE is responsible), users may be exposed to accidents or impacts on their health and safety.	I-	NGE, DOWNSTREAM	Community	Direct link / Indirect link	ST, MT, LT
	NGE's activities through infrastructure contribute to the vitality, comfort and safety of cities and users.	I+	NGE, DOWNSTREAM	Community	Direct link / Indirect link	ST, MT, LT
	The needs and expectations of users for improvement of infrastructures in relation to their safety, wellbeing and comfort are an opportunity to propose new offers.	O	NGE, DOWNSTREAM			ST, MT, LT

I- Negative impact | O Opportunities | I+ Positive impact | Community | Direct link | Indirect link | ST | MT | LT

Details of the methodology used to identify and assess IROs are presented in the *General disclosures* chapter, Sub-section *5.1.5.1 Double materiality assessment process [IRO-1] in Part 1. General disclosures - ESRS 2.*

In France and internationally, the Group's companies develop bridges, roads, railways, water and fibre optic networks, as well as cultural, social and educational living spaces aimed at facilitating travel, strengthening links between regions and improving the living conditions of populations.

As part of its strategy and values, NGE puts people first. This approach fully applies to the users of the infrastructures it designs, builds, renovates or operates. The teams develop structures designed to serve uses, in response to mobility, connectivity and quality of life needs.
As a builder and operator, the Group takes particular responsibility for the health, safety and security of users. Every day, the teams build infrastructures that meet the highest quality standards, making compliance with standards and regulations an absolute priority.

5.3.4.2. Policies related to consumers and end-users S4-1

The impacts, risks and opportunities relating to users are very specific to certain activities. The policies implemented to deal with them are specific to the business sectors concerned. Among these, the following table lists the main internal policies and frameworks relating to consumers and end-users:

TOPICS	NAME OF POLICY OR INTERNAL DOCUMENT	SCOPE OF APPLICATION	HIGHEST LEVEL RESPONSIBLE FOR POLICY IMPLEMENTATION	FRAME OF REFERENCE FOR POLICY IMPLEMENTATION
Health, safety and security of end-users	NGE corporate purpose and values	NGE GROUP	Executive management team	• SDG 9 • FNTP (French National Federation of Public Works Contractors) commitments
	2026-2030 Business Plan	NGE GROUP	Executive management team	• SDG 6, SDG 7, SDG 9, SDG 11, SDG 12, SDG 13, SDG 15
	Code of Ethics	NGE GROUP	Ethics committee	• UN Global Compact • ILO rules • OECD Guidelines for Multinational Enterprises
	Due diligence plan	NGE GROUP	Ethics committee	• Law No. 2017-399 of 27 March 2017 on the duty of care of parent companies and ordering companies

The concessions activity takes the form of public-private partnerships or public service outsourcing requiring full compliance with all current regulations, standards and benchmarks applying in the design, build and operating phases.

Motorway concessions comply with French national standards: ICTAAL (National Instruction on Technical Design Requirements for Rural Motorways), IISR (Inter-ministerial Instruction on Road Signs and Marking) and RNER (National Regulation on Road Equipment).

User safety issues are at the heart of the Group's concerns. The relevant policy guides the actions of the Group in managing its motorway concessions by setting 3 priorities:

- infrastructure and equipment: maintenance, monitoring and implementation of appropriate facilities;
- real-time event monitoring: surveillance systems and response procedures;
- user behaviour: road safety awareness campaigns.

User safety policy and actions are carried out by the companies in charge of operating the infrastructure, with actions within the concession companies monitored through the management/steering/monitoring committees. Information is also published on the websites of the Group's motorway concessions.

In the concession activities, excluding motorways, the issue of user health, safety and security is addressed through compliance with regulatory requirements and contractual obligations. Establishments open to the public are subject to safety regulations. Compliance with this regulation requires the implementation of safety and maintenance procedures for technical equipment and are subject to checks prior to any operating permit, then to recurring checks and regular safety exercises.

As a signatory of the UN Global Compact since 2016, the NGE Group applies the ten fundamental principles within all its entities. In this way, it promotes human rights in its sphere of influence, including downstream and consumers and end-users. It endeavours to be vigilant in identifying any problems relating to the human rights of users and to remedy them if necessary. The Group's activities may include guaranteeing users' right to safety, freedom of opinion and expression, protection of their privacy, or access to essential resources. In order to communicate with them, contact forms are made available on the websites. The Group's whistleblowing system is available to anyone via the **www.nge.signalement.net** web platform.

There were no cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct involving users in 2025.
[DP 15; DP 16; DP 17]

5.3.4.3. Processes for engaging with consumers and end-users about impacts S4-2

Any user, like any stakeholder, can raise their concerns via the whistleblowing system. All information on the implementation of this system is available in Section *5.4.3.1. Whistleblowing system and processing of alerts in Part 4. Information on business conduct – ESRS G1*

With regard to the Group's motorway concessions, contact forms are made available to all users, along with a 24-hour telephone helpline. Satisfaction surveys are also carried out annually amongst users who have signed up for electronic toll payment tags. Targeted satisfaction surveys at certain motorway service areas complement this system. These surveys are carried out by the concessionaire, the operator or independent organisations. Customer complaints are also systematically processed, with trends in the number of complaints, the issues raised and the average response time monitored. More broadly, for other concessions, satisfaction is monitored in various ways depending on the project: contact forms, complaint tracking, social media, etc.

The results of these surveys are monitored by the project company steering committees of the various project companies - bringing together shareholders and managers - to directly inform their infrastructure operational decisions.
[DP 20]

5.3.4.4. Processes for remedying negative impacts and channels for resolving concerns raised S4-3

As detailed in Section *5.4.3.1. Whistleblowing system and processing of alerts in Part 4. Information on business conduct – ESRS G1*, any whistleblowing alert is investigated and dealt with by the Ethics committee and other parties involved if necessary. The protection of the whistleblower is guaranteed by strict confidentiality as to his or her identity, as well as exchanges throughout the investigation.

In addition, users and customers can send their questions or complaints to all the infrastructures operated under concession via the forms or contact addresses available on the websites. Complaints are monitored (change in the number of complaints submitted as well as the average response time) and regularly analysed with a view to improving service. With regard to the health, safety and security of users, remediation actions are delegated to infrastructure operators.

Infrastructure monitoring systems are in continuous operation (cameras at toll barriers, weather stations, radio relays, emergency call points, safety message displays, etc.), and teams are on standby 24 hours a day, 7 days a week, enabling any anomalies to be identified swiftly and, where necessary, appropriate corrective measures to be taken. Should more extensive work be required on equipment or infrastructure, the governing bodies of the project companies may be convened on an emergency basis to decide on the implementation of additional works beyond those initially planned.

In addition, if a claim involves the liability of the project companies, the insurance schemes provided for are activated to guarantee the compensation of the third parties concerned.
[DP 25; DP 26]

5.3.4.5. Taking action on material impacts on users, and approaches to managing the material risks and opportunities related to them S4-4

The following table shows the principal actions already implemented, currently underway or planned for future implementation to manage impacts, risks and opportunities in relation to consumers and end-users.

ISSUES	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY AND PLANNED
Management of health, safety and security risks for users of NGE Group constructions	• Compliance with regulatory requirements (structural, seismic, thermal, acoustic, accessibility, PRM, environmental, etc.) and technical standards (indoor air quality, UPEC classification, collective protection measures, electrical standards, fire, chemicals, etc.). • Quality certification (ISO 9001), and/or health and safety (ISO 45001) and/or environment (ISO 14001). • Share of certified revenue: 80.47% (excluding SACEEM).	• The Group is continuing to roll out quality and/or occupational health and safety and/or environmental certifications in all regions. Integration of the Sade scope in the annual audit campaign. • 100% of Multi-expertise Regions now have ISO quality (ISO 9001) and safety (ISO 45001) /or environmental (ISO 14001) certification. Initial certification of the LPC region and the PONTIGGIA entity (3 sites). • In 2026, NGE will launch the initial QSE certification project for the new subsidiary NGE ENERGIES SOLUTIONS as well as the ISO 27001 certification for information security. A Group approach is envisaged in a second phase. • The Group's quality and environment management system will incorporate the 2026 changes to the ISO 9001 and ISO 14001 standards.
Products and services to meet the needs and expectations of end-users for infrastructure improvements in terms of their safety, wellbeing, comfort and ecological transition:	Supporting the ecological transition for consumers and end-users and their quality of life by developing new products and services around: • The development of low-carbon mobility (railways, cycle paths, waterways, green spaces, etc.) • The protection and conservation of natural resources (water management, recycling and recovery, decontamination, asbestos removal, nature restoration, etc.) • Regional development and maintenance (road network, port and airport infrastructures, digital transformation, urban development and security and defence infrastructure). • Adaptation to climate change: replanting, soil artificialisation reversal, protection and safety structures, building resilience, industrial transformation, etc.) • The energy transition (renewable energy, nuclear industry, electric vehicle charging infrastructures, energy upgrading, etc.)	
EMERGENCY AND SAFETY WORKS	In the face of the increasing number and intensity of natural hazards, such as landslides, rockslides, coastline retreat and flooding, the safety of users and the population is a priority. With its expertise in emergency response, its local presence and its operational agility, the NGE Group is able to intervene quickly to secure infrastructure, restore access and support the continuity of use. The operations presented below illustrate the measures carried out in 2025 to prevent risks, secure infrastructure and guarantee continuity of use for the benefitof the population: • **Reunion Island (974):** in anticipation of cyclone Garance, the teams secured the gullies and rivers, then allowed the rapid reopening of the Coastal Road, an essential route for the mobility and safety of users. • **Cavalière – Var (83):** after exceptional rainfall, the measures taken restored water flow and access to the affected areas, helping to ensure the safety of local residents and the resumption of local activities. • **Tonneins – Lot-et-Garonne (47):** following floods that interrupted a strategic railway line, the emergency work carried out allowed a rapid resumption of traffic, limiting disruption for users. • **Savoie (73):** the emergency reopening of the RN90, the main route to the resorts of the Tarentaise, safeguarded travel and maintained the accessibility of the region during high-traffic periods. • **Haute-Loire (43):** the rehabilitation of the Chapelette dam has helped to strengthen flood management and the safety of downstream populations, while improving the resilience of the hydraulic infrastructure.	• **Carentan – Normandie (50):** following a derailment in January 2026, teams worked alongside SNCF Réseau to quickly restore railway traffic. This coordinated intervention safeguarded the infrastructure and limited disruptions for users and the transport of goods. • **Granville – Manche (50):** the work to reinforce the main breakwater of the port aims to improve the sustainably protect the marina and users by strengthening the resistance of the structure to erosion and climate hazards.

ISSUES	ACTIONS ALREADY IMPLEMENTED	ACTIONS CURRENTLY UNDERWAY AND PLANNED
URBAN DECONGESTION AND IMPROVED QUALITY OF LIFE	The following examples illustrate the operations carried out in 2025 aimed at improving the quality of life of users, by facilitating mobility, making travel safer and making urban spaces more pleasant: • **Vernon – Eure (27):** as part of the "Cœur de Ville" programme, the developments carried out helped relieve congestion in the city centre, making travel flow and improving the living environment, thanks to reinforced pedestrian spaces, smart traffic management solutions and increased greening to limit heat islands. • **Casablanca – Morocco:** the modernisation of a busy motorway reduced travel times, improved safety and provided more comfortable traffic conditions for users. • **Nouvelle-Aquitaine:** the creation of a diversion on the RN141 helps make it safer to cross municipalities, to reduce nuisance for local residents and to make traffic flow on this key route.	• **Grand Est:** the reopening of the Nancy–Contrexéville line will help open up the regions, facilitating daily travel and promoting the modal shift to railway, thus improving the quality of life of users and residents. NGE's commitment to infrastructure management aims to guarantee a reliable, accessible transport offer adapted to the needs of users. • **Île-de-France/Hauts-de-France:** the Roissy-Picardy railway link project will significantly reduce travel times for users, facilitate access to major transport hubs (TGV, airport) and offer an efficient alternative to the car, contributing to smoother and less carbon-intensive mobility. • **Grand Paris Express:** the progress of lines 15 and 17 will improve travel for thousands of users, by strengthening service to the regions and facilitating faster, more reliable mobility that is better connected to the Île-de-France network.
PREVENTION, SECURING AND PROTECTION OF INFRASTRUCTURE AND USERS FROM THE EFFECTS OF CLIMATE CHANGE	The following examples illustrate the operations carried out in 2025 to prevent, secure and protect infrastructure and users from the effects of climate change: • **Loir-et-Cher (41):** following torrential rains that caused the collapse of an embankment and the closure of the RD59, the teams intervened to safeguard the infrastructure in the long term and reopen it for users. • **Cauterets – Hautes-Pyrénées (65):** the work carried out in the ski area aims to strengthen the stability and safety of users, to improve traffic flow and to adapt infrastructure to the effects of climate change, in particular by improving the resilience of the slopes. • **Vias – Hérault (34):** the connection of the municipality to the drinking water network contributes to securing the water supply of users and reducing the pressure on a resource weakened by climate change, in a context of strong regional and seasonal constraints.	• **Peru – Jayanca:** the construction of dikes along the Motupe River aims to protect populations and agricultural activities against flooding, accentuated by the El Niño phenomenon. This project contributes to the long-term security of exposed regions and improves the resilience of communities to climate hazards

The NGE Group relies on certified management systems, in particular ISO 9001 (quality) and ISO 45001 (health and safety), to guarantee the control of risks and the quality of structures throughout their life cycle, from design to operation when the Group is responsible. These reference frameworks structure internal processes, identify potential impacts for users and define the actions necessary to prevent them or limit their impacts.

As part of its concession activities, particularly railway and motorway concessions, NGE systematically implements infrastructure monitoring, upkeep and maintenance plans. These systems are essential to prevent risks to user safety, by enabling continuous monitoring of the condition of structures, identifying anomalies and implementing corrective actions.

The monitoring of safety issues is subject to specific management and is a contractual obligation as part of the annual reports to the delegating authorities, guaranteeing transparency, tracking and the continuous improvement of practices.
These systems reflect the organisational, technical and human resources mobilised by the Group to prevent potential negative impacts on users and ensure a high level of safety and quality of service.
With regard to the positive impacts for users and development opportunities for NGE, all Group employees are committed to the 2026-2030 Business Plan and are working towards a shared vision: to design, build, maintain and operate useful structures that contribute to the development of society and benefit infrastructure users, whilst supporting the green transition.
[DP 30; DP 31; DP 32; DP 33; DP 34]

No serious issues or incidents related to the human rights of consumers and end-users were reported in 2025. [DP 35]

5.3.4.6. Targets related to managing material IROs S4-5

With regard to IROs relating to consumers and end-users, no targets are set for policies and action plans concerning safety and wellbeing. Concessions are assessed against performance indicators relating to safety and customer satisfaction. These indicators are monitored as part of the project companies' ESG reporting, operational reporting and annual reports.

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PART 4

5.4. INFORMATION ON BUSINESS CONDUCT ESRS G1

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5.4.1 The role of governance bodies in business conduct GOV-1

5.4.1.1. Roles [DP 5a]

The NGE Group administrative, management and supervisory bodies are involved in ethical business conduct:

- **The Strategy board** monitors the effectiveness of the internal control and risk management systems. With the support of the Audit committee, it provides the Executive management team with the assurance that the internal control system is fully capable of ensuring the accuracy and reliability of the financial and non-financial information published by the Group and providing a true and fair overview of its position.
- **The Audit committee** reports to the Strategy board and is appointed by it. With regard to compliance, the Audit committee's mission is to assess the relevance of:
  - → the governance and resources allocated to the corruption prevention and detection system;
  - → the method used to map corruption risks and the Code of Ethics, and the application of the resulting risk maps;
  - → the rules on which the third-party assessment system has been designed and applied;
  - → the architecture of the internal whistleblowing system, with particular emphasis on examining company procedures for fraud detection and those of the whistleblowing system, and ensuring that all the necessary resources are in place to enable employees to confidentially report any concerns they may have regarding corruption and any irregularities in financial reporting and financial controls.
- **The Executive committee** helps define the rules of ethical conduct, steers the implementation and evaluation of the compliance programme within the Group (Sapin 2, duty of care, GDPR), ensures that whistleblower alerts are properly investigated. It reports to the Audit committee on the progress of the corruption risk prevention system and monitors the metrics and IROs related to ethics issues.

5.4.1.2. Areas of expertise [DP 5b]

A full description of the NGE Group governance structure and operation is detailed in chapter 4. *Corporate governance statement, Section 4.1 Governance body, sub-Section 4.1.2 The Executive management team in the management report, and specifically the* table summarising the remits of individual members of the governance structure.
As detailed below in Sub-*section 5.4.3.2 Training* all operational and central services management functions receive training in criminal business risks.

5.4.2. Identification of material IROs related to business conduct IRO-1

To conduct its business, NGE integrates ethical practices into all its activities. During the double materiality analysis updated in 2025, the following IROs were identified as material:

Issues	DESCRIPTION OF THE IROs	IRO typology (Negative Impact, Positive Impact, Risk, Opportunity)	Location in the value chain (upstream, NGE, downstream)	Potential impact on communities and/or the environment	Positive or negative impact as a result of the NGE strategy or business model (direct link) or as a result of its business	Time horizon Short term (ST), Medium term (MT), Long term (LT)
CORPORATE CULTURE	A strong corporate culture can foster high levels of employee engagement, thereby improving productivity and job satisfaction, and potentially reducing the employee turnover rate. It also strengthens customer and partner confidence.	O	(UPSTREAM, **NGE,** DOWNSTREAM)			LT
CORRUPTION PREVENTION	Failure to comply with anti-corruption rules may prove damaging for disadvantaged competitors, suppliers, customers and affected communities, as well resulting in job losses among employees of the companies involved.	I-	(UPSTREAM, **NGE,** DOWNSTREAM)	Community	Direct link	ST, MT, LT
	Failure to comply with anti-corruption rules may result in legal proceedings, substantial fines and penalties that would adversely affect NGE cash flow, reputation and access to certain markets.	R	**NGE**			ST, MT, LT
RELATIONSHIPS WITH OUR SUPPLIERS	Late payment of suppliers may have negative effects for their financial health, as well as mutual trust and relationship stability.	I-	UPSTREAM	Community	Direct link	ST, MT

I- Negative impact R Risks O Opportunities Community Direct link Indirect link ST MT LT

Details of the methodology used to identify and assess IROs are presented in the *Part 1 General disclosures - ESRS 2, Sub-section 5.1.5.1 Double materiality assessment process.* During the double materiality study, the working group drew on the corruption risk mapping, in accordance with the Sapin 2 law, which was established by taking into account the taking into consideration all the Group's locations, involving all operational departments and most of the central services departments, and according to risk criteria integrating the regulatory environment, the financial risk with regard to the scope, the country risk and the type of market. The update of this mapping is reviewed annually within the Group.
[DP 6]

5.4.3. Business conduct policies and corporate culture G1-1

The values of Unity, Ambition and Transparency are strongly rooted in the Group and guide employees in everything they do. The corporate culture is characterised by a spirit of collective solidarity, trust and boldness, which fuel the enjoyment we derive from working together on a daily basis. These values help to forge and strengthen our corporate ethos, which retains a human touch, and are reflected in the way we conduct business with our clients, manage projects and support staff in their day-to-day work and throughout their career paths. The NGE team thus defines itself as a group of entrepreneurs who stand out above all by:

- its local presence - made possible by our decentralised organisational structure – which allows us to build high-quality, long-term relationships,
- its expertise and the operational excellence that benefits every customer at every stage,
- its sense of responsibility, which puts people first, and actively promotes the ecological transition thanks to our regional roots and well-developed sense of social responsibility.

The Group's entire management team is firmly convinced that both women and men form the foundation and are the priority of this NGE. Solidarity, team spirit and unity guide our management model and underpin our collective action. For everyone, performance and growth are only meaningful if they are based on the strength of the collective and on a constant commitment to health and safety and accident risk prevention in all its forms.

Against a backdrop of profound change in society, industries and skills, the Group is adapting its practices and innovating in order to design and build differently, with the aim of reducing its environmental impact and responding to market developments. This process requires all employees to play their part and is part of an ecosystem-based approach. The Group intends to work closely with its partners, share its values and strengthen its responsible purchasing procedures and support mechanisms, in order to make collective progress towards its ambitions.

This corporate and entrepreneurial culture is also reflected in the shareholding model and the sharing of the value created. The founders, managers and employees hold 72% of the Company's share capital. Opening shareholding to employees in 2015 has made it possible to:

- the alignment of shareholder and employee interests,
- the sharing of benefits generated by the growth of the Group,
- the genuine involvement of employees through an additional opportunity to become fully invested in the life and strategy of their company,
- a powerful lever for building employee loyalty and motivation.

After 10 shareholding campaigns, the NGE Group had 5,037 employee shareholders at 30 June 2025, i.e. more than 3 out of 4 employees. The percentage of workers holding shares has increased: 60% compared with 55% in the previous marketing year, thus testifying to the employees' pride in belonging to the Group and their trust.

As part of the induction process for new hires, the Group organises discovery days every year. The management teams are keen to ensure that these days provide an opportunity to share a moment of conviviality, to immerse themselves in the culture and values, and that they are an opportunity for discussions with the corporate governance members. Each year, conventions are organised to provide an opportunity for the Executive committee to nurture and promote the corporate culture and share recent successes.

For many years, the governance bodies have been committed to promoting a strong culture of social responsibility. They ensure that all senior executives, managers and employees are guided by the principles of integrity, transparency and continuous improvement, and spread this culture throughout the NGE ecosystem.
Business ethics and compliance with regulations, particularly those relating to anti-corruption, have been among the major concerns for several years. The Group fully complies with the United Nations Convention against Corruption. Cultivating consistency between the promises made by the Group and actions and conducting all activities with the highest level of ethics requirements is an everyday commitment. A working group tasked with implementing the obligations of the Sapin 2 law was set up in early 2017. In 2018, it was then transformed into an Ethics committee responsible for overseeing the implementation, development and assessment of the compliance programme within the Group. It monitors obligations related to the prevention and detection of corruption and influence trafficking, the duty of care and personal data protection.
[DP 9 a,b,c,d]

5.4.3.1 Whistleblowing system and processing of alerts [DP 10a; DP 10c.i; DP 10c.ii; DP 10e]

The NGE Group has a whistleblowing system that allows anyone inside or outside the Group to report behaviour that breaches its code of ethics.
This system allows for anonymity and can be accessed using one of the following two methods:

- A secure online platform https://www.nge.signalement.net, accessible remotely from a computer or mobile device. It is secure and confidential, available 24/7 and open to employees and third parties in several languages.
- The +33 1 75 85 96 55 phone line using the organisational structure code 0490.

Whistleblower protection is guaranteed by the strict confidentiality applied to their identity, the identity of the person to whom the report relates, the documents provided in support of the allegations, and all interaction with the whistleblower or during the investigation.

Internally, all employees are on permanent contracts or special contracts (apprenticeship contracts or professional training contracts) which set out this whistleblowing scheme. Furthermore, it is the subject of a poster campaign across the Group's various sites. It is systematically highlighted in training sessions, awareness-raising initiatives and communications from the Ethics and Compliance department. In addition, the Code of Ethics is available to anyone outside the organisation on the website and includes a link to the whistleblowing platform.

The procedure for receiving and processing whistleblowing alerts sets out the procedure and details the conditions for resorting to an internal investigation. To complement this, a charter sets out the general principles governing internal investigations. This charter sets out in particular the respect of the following principles by the persons in charge of the internal investigation: integrity, objectivity, impartiality, trust and professionalism.

The whistleblowing officer is the person who receives the alert and transmits it to the members of the Whistleblowing alert processing committee for the purposes of the investigation, after examining its admissibility. He provides support and advice to employees confronted with any ethical issue. He is a member of the Group Ethics committee.

The Whistleblowing alert processing committee, composed of at least three permanent members holding positions within NGE, is required to investigate alerts received for both the prosecution and for the defence. It ensures that decisions are taken collectively on the follow-up to be taken in response to alerts received. It investigates the facts concerned in order to decide on the follow-up to be given, in conjunction with the Ethics committee. It may transfer to the department concerned reports that do not fall within its remit (harassment, environmental issues, etc.). It is responsible for presenting a report to the Ethics committee, incorporating its recommendations based on the whistleblowing alerts received and the investigations it has carried out.

5.4.3.2. Training [DP 10g; DP 10h]

The NGE Group has implemented a business conduct training policy. Career-path training courses are provided, in particular for operational staff, in line with their career progression (site supervisors, site managers, area managers). These courses cover all stages, from taking on a project through to handover, including invoicing and payment monitoring. In addition, legal training complements the programme to develop the knowledge and skills required for contract management of a project for the target audience, starting with site supervisors. Furthermore, the Group has an anti-corruption training policy. The aim of the associated training and awareness programme is to familiarise the targeted staff with the procedures of the compliance system, to raise their awareness of corruption issues and to embed a corporate culture of integrity in business ethics.
It is structured into four levels:

- raising awareness through communication: conveying, promoting and informing all employees about the compliance system and ethical values;
- two separate e-learning modules.
  - **Module 1** on corruption prevention covers the following topics: an introduction to the Sapin 2 legislation, a statement by the Chairman of the NGE Group, an introduction to the Code of Ethics, identification and understanding of corruption risks, assessment of anti-corruption knowledge in the context of the gifts and invitations policy, and the internal whistleblowing system.
  - **Module 2** on best competitive practices introduces the basic concepts of competition law illustrated by real-world case studies.
- Face-to-face training in ethical business conduct and the application of Group compliance procedures is provided as part of ongoing training programmes or at the request of entities for dedicated meetings.
- A face-to-face training module on criminal risk, corruption prevention, influence trafficking and anti-competitive practices.

The positions and functions most exposed to risk are identified by the Ethics committee in conjunction with the results of the Group's corruption risk mapping. The awareness-raising and training system described above is therefore mainly aimed at employees in these positions and functions.
These are primarily employees who are:

- members of the Executive committee and the operational and central services departments,
- engaged in the sales, research and business development processes, from business engineer or research manager level upwards in seniority,
- engaged in the operations process, from site engineer and site manager levels upwards in seniority,
- engaged in the purchasing process from junior buyer upwards in seniority,
- engaged in support and/or compliance processes, including lawyers, senior human resources managers and management controllers.

The format and frequency of the sessions are adapted according to this exposure. The content is prepared by the Ethics and Compliance department, which is responsible delivering them with potential participation of external partners.

The awareness-raising and training system is regularly updated to reflect changes in legislation and/or regulation, the expansion of the Group and updates made to the corruption risk map.

The deployment and implementation of training programmes are carried out by NGE's training department. He or she identifies the employees targeted by the system, organises the sessions and convenes the relevant audience. The Ethics and Compliance department has set up indicators to enable it to monitor the system and ensure that all targeted employees have taken their prescribed training. The results are presented quarterly to the Ethics committee.

5.4.4. Prevention and detection of corruption and bribery G1-3 G1-4

5.4.4.1. Prevention and detection of corruption and bribery [DP 18a]

The NGE Group has a number of corruption prevention and detection tools at its disposal:

- **A Code of Ethics** which sets out the Group's principles and values, with particular emphasis on business conduct;
- **A corruption risk map**: this identifies the risks to which the Group is exposed, assesses preventive measures and defines an improvement plan;
- **A third-party assessment system**: five categories of third party are assessed using compliance procedures designed to ensure their integrity, prevent any risk of corruption in business relationships and implement appropriate control measures;
- **Awareness-raising information and training for employees exposed to risk:** online and face-to-face awareness-raising sessions and training programmes are in place throughout the Group to train employees in corruption prevention (see *Section 5.4.3.2. Training* in this Part);
- **A corruption prevention system compliance procedure: an** internal compliance plan and accounting controls are implemented throughout the Group to ensure that its anti-corruption measures are correctly implemented and detect any malfunctions (with particular emphasis on checking expenses claims, the gifts procedure and the procedure for declaring conflicts of interest or Politically Exposed Persons);
- **An internal whistleblowing syste** is in place throughout the Group that allows anyone inside or outside the Group to report a situation that is either illegal or breaches its Code of Ethics (see Section 5.4.3.1 *Whistleblowing system and processing of alerts* in this Part);
- **A disciplinary regime,** integrated into the rules of procedure and which makes it possible to sanction any breach of the rules definedby the Code of Ethics.

5.4.4.2. Handling of potential or confirmed cases [DP 18b; DP 18c]

The handling of potential or actual cases is detailed in Sub-section *5.4.3.1. Whistleblowing system and alert processing*. In the event that one of the members of the Whistleblowing alert processing committee or the Ethics committee is targeted by a report, he or she will be excluded from the entire investigation process relating to the whistleblowing alert in question.

Internal investigations give rise to the drafting of a formal report (recording of all the facts and evidence collected, for the prosecution and for the defence, likely to establish or dispel the suspicion, as well as the method followed). The report concludes with a proposed follow-up to be given to the internal whistleblowing alert. It is communicated to the governing body, or to the supervisory body when the latter is involved, inorder to decide on appropriate measures based on the conclusions of the internal investigation. If no further action is taken, the report approved by the Whistleblowing alert processing committee is submitted to the Ethics committee and becomes definitive.

The Audit committee is informed annually of reports that have been investigated internally during the review of the maturity of the compliance programme. It may be convened on an *ad hoc* basis during major investigations.

5.4.4.3. Information and training [DP 20; DP 21a]

The NGE Group's ethics and compliance department has rolled out a communication plan for all employees internally, in order to make them aware and regularly remind them of the procedures of its corruption prevention system. In addition, employees exposed to corruption risks are subject to an awareness-raising and training programme appropriate to their profiles (system described in Sub-section *5.4.3.2. Training*).

The general terms and conditions of purchase include a specific paragraph on compliance with the principles of the Global Compact, the organisation OF the UN Global Compact and the Group's Code of Ethics, describing in particular the whistleblowing system, including those publicly available. This principle is also used in all of the Group's framework agreements. The Responsible Purchasing commitments signed by suppliers and subcontractors require them to

comply with the rules of the Code of Ethics. Finally, the website dedicated to supplier ethics provides access to the ethics whistleblowing system, as well as the ability to contact the ombudsman.

In addition to the information contained in Sub-*section 5.4.3.2.* Training in this Part, e-learning and face-to-face training programme content is detailed below:

- The e-learning training introduces the Group's ethical values, as well as the key elements of the corruption prevention system. This training, rolled out throughout France and internationally, begins with a word from the Chairman of the NGE Group to reiterate the values of transparency and ethics. The key concepts for identifying and preventing risky situations are then presented, as well as the procedures implemented to manage them.
- Face-to-face awareness-raising sessions take place in France as part of the employee training programme, according to their position and seniority level. These awareness-raising sessions are carried out by the Ethics and Compliance department. In particular, they present to employees the different types of breaches of probity, the assessment procedures and the internal whistleblowing system. These awareness-raising sessions are interspersed with questions and practical cases to ensure that the participants have a good understanding. In 2025, 30 awareness-raising sessions were provided for 285 employees.
- Face-to-face training takes place in France over one day. It is provided by the Ethics and Compliance department, as well as a lawyer specialising in white collar crime. This training provides an in-depth approach to corruption risks and the prevention system for employees who are most exposed to corruption risks. It reviews the main offences, the mapping of corruption risks and all prevention procedures.

In 2025, the Group offered a training programme to all employees in high-risk identified positions. Details of these training and awareness sessions are presented below:

PERCENTAGE COVERAGE AT 31/12/2025	E-LEARNING MODULE		FACE-TO-FACE TRAINING	
	2024	2025	2024	2025
% OF AT-RISK JOB FUNCTIONS ATTENDING A BUSINESS ETHICS TRAINING PROGRAMME	89%	86%	70%	69%
DURATION	30 minutes		7 hours	
FREQUENCY	Following recruitment and then periodically as new training modules are developed		Following recruitment and then as careers progress to potentially exposed positions	

Members of the Executive committee, as well as all operational or central services departments, undergo one-day training on the criminal risk of business. It should be noted that the list of positions eligible for training is updated each year.

5.4.4.4. Cases of corruption or bribery [DP 24]

The Ethics committee monitors legal proceedings at Group level, within the scope of its area of responsibility. To date, the Group has not been convicted of corruption and no confirmed cases were identified in 2025.

5.4.5. Management of relationships with suppliers G1-2 G1-6

5.4.5.1. Payment practices and terms [DP 14] [DP 33a]

In order not to impact the financial health of its suppliers, the NGE Group complies with the legal payment deadlines. In France, it endeavours to apply the framework imposed by the LME law. It sets out its commitments and the terms of payment of invoices in its general terms and conditions of purchase. Payment is made from the date of issue of the invoice, by bank transfer within 45 days from the end of the month, except in the case of an inter-professional exceptions agreement that may be applicable and provided that the invoices have been received before the 10th of the month following the date of the invoice. When there is a dispute concerning a claim for a credit note that does not show the total amount of the invoice, the Group undertakes not to suspend payment pending receipt of the credit note.

There is no specific procedure for SME suppliers and subcontractors. The rules are common to all.
Outside France, NGE applies the regulatory provisions imposed by its operating countries.

To cover the event of late payment by the Group or its subsidiaries, the General Terms and Conditions of Purchase stipulate any invoice not paid on its due date will trigger the payment of late payment penalties at the rate fixed in the order or, in the absence of a fixed rate, at one and a half times the legal interest rate.

The Executive committee and all the directors of the various scopes monitor the supplier financial table on a monthly basis, with a summary of invoice processing times (receipt time, reconciliation time, payment voucher period) and the average payment period. This report does not currently include the Sade entity. The objective is to integrate these latter companies as soon as possible.
This dynamic dashboard allows everyone to monitor and measure delays. Targets for reducing invoice processing times are set each year by the Executive committee and apply to all scopes. The Finance department manages these indicators at Group level.

In 2025, for French companies under Group ERP, the average delay* to pay an invoice was 62 days. 75% of payments were made on time (45 days after end of month in France or legal deadlines in other countries). Five legal proceedings are ongoing concerning late payments, with the DREETS auditing three cases and the Group contesting the DREETS' decisions in the other two cases.

5.4.5.2. Relationships with suppliers [DP 15a] [MDR-P-07] [MDR-P-08]

Since 2021, the NGE Group has been a signatory to the Charter on Supplier Relations and Responsible Purchasing. As such, the Group operates in accordance with the 10 commitments set out therein. It ensures a responsible financial relationship with its suppliers. It maintains a respectful and collaborative relationship with them, identifies and manages situations of mutual dependency, engages with its supply chain, assesses all costs and life-cycle impacts when making purchasing decisions, incorporates environmental and social responsibility considerations, ensures it fulfils its local responsibilities, fosters professionalism and ethical standards within the purchasing function, manages supplier relationships, and has appointed a 'supplier relations' mediator, independent of the Purchasing department, tasked with facilitating smooth relations and intervening in the event of relationship difficulties at the request of the purchasing departments or suppliers and subcontractors. The Group is therefore committed to maintaining healthy and constructive relationships with all its suppliers throughout the purchasing process, from consultation, negotiation and contract signing to contract monitoring and closure. This process is supported by a third-party assessment framework and a supplier pre-qualification procedure, as well as a supplier mediation scheme to resolve any relationship issues. NGE has appointed an in-house mediator who reports directly to the Group's Executive management team and is independent of the Purchasing department. Thus, if no satisfactory response is received following initial discussions with their usual contacts, any supplier may, if they wish, refer the matter to the Group mediator.

As part of the purchasing process, targeted suppliers are asked to submit legal documents (Kbis, URSSAF certificate, list of foreign workers, etc.) via a dedicated online platform, and complete a business ethics and CSR policy questionnaire. related to business ethics on the one hand and their policies on CSR themes on the other hand. They are then invited to sign the Group's "Responsible Purchasing Commitments". These elements may be included in the selection criteria for supplier tenders.

In 2024, NGE conducted a satisfaction survey among its Top 20 framework contract suppliers to measure the quality of its relationships with them. The survey covered a range of topics, including the purchasing organisational structure, points of contact within the Group, responsible supplier relations, the purchasing process, operational relations and innovation. The results show an overall satisfaction of 80% of respondents. Strengths and areas for improvement have been identified and fed into roadmaps and the purchasing policy. In 2025, as every year, regular updates were held with certain suppliers. A more comprehensive survey will be repeated in 2026.

In the same vein, and to foster dialogue with suppliers and strengthen partnerships, the NGE Group regularly organises days dedicated to "partners committed to the planet". The last edition was organised at the end of 2024 and was an opportunity to discuss the Group's CSR policy, its Business Plan and its objectives in terms of ecological transition, and to share inspiring practices, particularly on the topics of decarbonisation and the circular economy.
Ensuring supply chain security remains a major strategic challenge for the Group, with the ultimate aim of delivering on its commitments and ensuring its ongoing development while respecting human rights and protecting the environment.

In 2025, the Purchasing department worked to overhaul its purchasing policy. Its work was based on an analysis of risks related to the supply chain, in particular with regard to fair practices, ethics, human rights and social conditions, and the environment. It will be finalised, validated and rolled out in 2026 and will be communicated in the next Sustainability Report published in 2027.

5.4.5.3. Social and environmental criteria applied to the selection of suppliers [DP 15b]

A Responsible purchasing committee provides guidance and oversight for the action plan implemented to integrate CSR criteria more closely into our purchasing processes to encourage suppliers to join in this virtuous circle.

However, in order to become approved and listed, suppliers are asked to sign the 'NGE Responsible Purchasing Commitments'. These are mutual commitments between purchaser and supplier.

8 the date from which the contractual or statutory payment lead time begins

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- The NGE Group is committed to operating a transparent, fair and impartial supplier selection process with particular attention paid to confidentiality, intellectual property rights, the risk of mutual economic dependence and a trust-based relationship.
- Suppliers and subcontractors undertake to comply with the Group's ethical rules, human rights, international labour standards, confidentiality, intellectual property rights, and health, safety and environmental protection obligations.

In 2025, this Responsible Purchasing policy tool was also updated and will be rolled out from 2026. It was designed as a tool for managing CSR and strengthening compliance. In addition to a charter, this tool offers an operational and demanding contractual framework. It incorporates an extended value chain approach and is aligned with the international frameworks of the ILO, the OECD and the UN. Issues of ethics, anti-corruption and human rights play a major role.

On the environmental front, the areas of focus have been expanded and clarified. These include the circular economy and natural resources, as well as decarbonisation – involving the measurement of the carbon footprint and an expected action plan – biodiversity and water.

Suppliers must also submit their administrative documents on a dedicated platform and to answer a questionnaire related to business ethics and their policies on CSR issues. These questionnaires lead to a score to assess their level of maturity on these topics and which may influence the selection of supplier.

In addition, suppliers and subcontractors whose estimated order value exceeds the thresholds defined in the third-party assessment system of the ethics compliance programme are subject to an assessment to ensure that the companies and their managers have do not have a conviction on the international sanctions list. These assessments are checked at least every three years, or as a one-off in the event of an alert.

At the time of contract signature, the general terms and conditions of purchase include liability clauses.

As part of the monitoring of contractual relations, a post-service assessment is carried out electronically using a dedicated tool. This includes a CSR questionnaire to capitalise on feedback, particularly concerning compliance with safety, quality, environmental and ethics instructions. These assessments are analysed and processed by the purchasing department throughout the year, which helps identify areas for improvement if necessary or to make arrangements with suppliers and subcontractors.
A digital issues register allows operators and buyers to report any problems encountered with a supplier or subcontractor.

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6. Due diligence plan

6.1. Introduction

6.1.1. Preamble

This due diligence plan complies with the requirements of Law 2017-399 on the duty of care of parent companies and contracting organisations. This is an update of the due diligence plan drawn up in 2019. It sets out the risks associated with the activities of the NGE Group and its main suppliers and subcontractors in the areas of human rights, health and safety, and the environment, as well as the measures put in place to prevent and mitigate them.

For many years, NGE and its subsidiarie shave placed human values, control of environmental impact and ethical behaviour as priorities.

In 2024, the Group carried out an initial double materiality analysis in accordance with the requirements of the CSRD and updates it annually. This exercise enabled it to assess the materiality of the impact of certain issues, which are included in the due diligence plan.

6.1.2. Governance of the due diligence plan

The development and monitoring of the plan are managed by the CSR department, which coordinates this subject with the Ethics & Compliance, Purchasing, Human Resources, Environment and Accident risk prevention departments.

Following the development of the 2019 due diligence plan, the Ethics committee was tasked with monitoring the progress of this plan, relying in particular on the work of a Responsible purchasing committee, comprising all the departments concerned. In addition, a Corporate Social Responsibility (CSR) Committee, whose duties are described in *Section 5.1.3.1 of the Sustainability Report,* coordinates the actions of the various plans.

Finally,as part of the update of the due diligence plan, a dedicated working group composed of the Ethics and Compliance director, the Compliance manager and the Responsible purchasing project manager coordinated the drafting of this new plan.
The due diligence plan refers to the Sustainability Report when it states that additional information is relevant.

6.1.3. Scope of application

The law on the duty of care applies to all French companies that employ at least 5,000 employees in France and those with more than 10,000 employees in the country that have their headquarters elsewhere in the world.

This due diligence plan therefore applies to all NGE Group entities in France and internationally.

6.1.4. Scope of the plan and risk management within recently acquired companies

The scope of the due diligence plan takes into account all the activities of the NGE Group and its subsidiaries, as well as workers in the value chain.
The Group develops its activities, among other things, through the acquisition of companies, each of which is subject to prior due diligence according to its specific risks (in particular human rights, ethics, environmental, health, safety, regulatory compliance, etc.) with the support of internal and/or external specialists.

Each new acquisition is subject to an integration plan, to ensure that the Group's standards are respected and are deployed within each acquired company.

In the event of deviations from the levels expected by the Group, appropriate mitigation and prevention measures are put in place on the basis of a post-acquisition diagnosis as well as internal audits.

After implementing compliance actions, the subsidiaries apply the Group's environmental and human rights procedures and Code of Ethics.

6.2. Mapping of due diligence risks

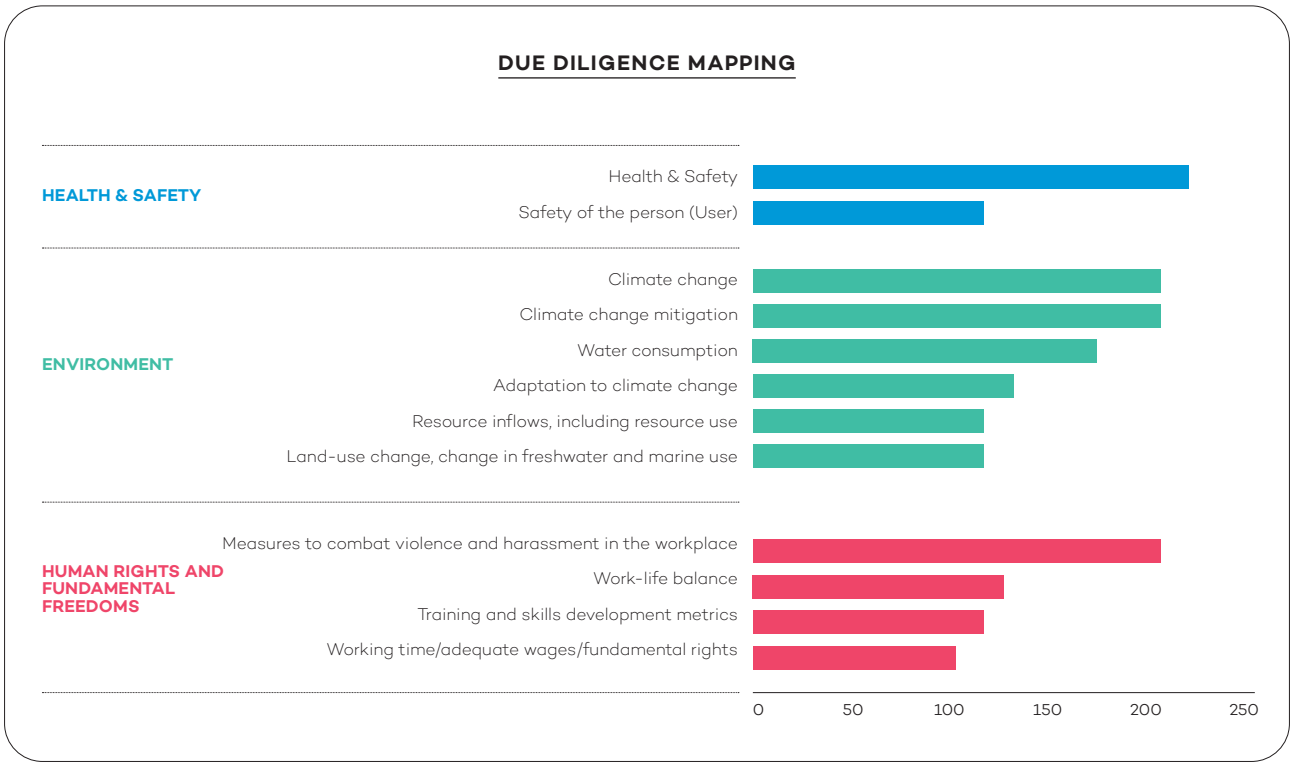
6.2.1. The NGE Group's double materiality matrix

The NGE Group has developed its double materiality matrix as part of its Sustainability Report. This matrix was validated by the Executive Committee and discussed by the SEC. This matrix identifies the Group's main positive and negative impacts on its environment and society, as well as the risks and development opportunities for its activities.
The NGE Group has identified its impacts, risks and opportunities by following the methodology detailed in Section *5.1.4.1.2. of the Sustainability Report*. This analysis made it possible to identify 18 material sustainability issues presented through the double materiality matrix in Section *5.1.4.1.2. of the Sustainability Report*.

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6.2.2. Methodology for developing the risk mapping relating to the duty of care

The mapping of "duty of care" risks is based on the NGE Group's double materiality analysis carried out as part of the CSRD. However, unlike the double materiality matrix, it only focuses on the materiality of negative impact, presenting the Group's risks on people and the environment. These risks were assessed in terms of probability and gross severity using the same methodology and rating criteria as the double materiality exercise. (Cf. *5.1.5.1.2. of the Sustainability Report*) This assessment is supplemented by the analysis of each department managing the vigilance issues (Health, Safety and Safety department, Environment department and Human Resources department).



The NGE Group then analysed the various risks identified as material in relation to its value chain. The integration and the stakeholders affected are presented in the Sustainability Report in *Section 5.1.4.1.2.*

6.3. Vigilance with regard to human rights and fundamental freedoms

People are NGE Group's most valuable resource. Since its creation, "putting people first" has been a commitment. This means welcoming everyone, embracing their diversity and unique identity, and ensuring that they can fulfil their full potential, grow as people and feel free to adapt and develop together. NGE ensures that solidarity, team spirit and unity are always a reality.

With more than 25,000 employees in 17 countries, NGE ensures that everyone can develop in accordance with these values.

As the NGE Group is a signatory of the UN Global Compact, it is committed to respecting the standards for the protection of human rights and labour rights and the underlying principles:

- Support and respect the protection of internationally proclaimed human rights;
- Ensure no complicity in human rights abuses;
- Uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Help eliminate all forms of forced and compulsory labour;
- Help abolish child labour;
- Help eliminate discrimination in respect of employment and occupation of any kind in its workforce in and in its sphere of influence.

6. Due diligence plan

These commitments are reflected in the Group's internal procedures and rules, which are aligned with the conventions and core labour standards of the International Labour Organization (ILO) and the Guidelines set by the Organisation for Economic Co-operation and Development (OECD).

Sustainability Report Part 3. Chapter 5.3.1.

The mapping of risks related to the duty of care highlights the following human rights impacts:

- Fundamental rights/Adequate wages/Working hours;
- Training and skills development metrics;
- Work-life balance;
- Measures to combat violence and harassment in the workplace.

6.3.1. Governance of human rights and fundamental freedoms

The Human Resources department is directly represented on the Executive committee, enabling human rights issues to be managed at the highest decision-making level of the NGE Group. This Department is organised around various divisions, including a division dedicated to labour relations, a division dedicated to social impact and an international division.

These divisions are responsible for developing, deploying and verifying the application of the Group's human resources policy within all entities in France and internationally.

6.3.2. Fundamental rights and decent working conditions

The NGE Group prohibits any form of practice that qualifies as modern slavery, forced, compulsory or clandestine labour. To this end, we have implemented standardised hiring procedures in all the countries where we operate. These procedures include the signing of an employment contract, the verification of identity documents and, if necessary, the declaration of employment to the administrative authorities. No recruitment fees can be charged to candidates at any stage of the process.

Every employee receives an employment contract drawn up in a language they understand, setting out the key terms of their employment: role, salary, working hours, place of work, organisational structure and the conditions for terminating the contract. NGE ensures that every employee is informed of and has expressly accepted the terms of their contract. Furthermore, we do not confiscate any personal documents. Originals are used only where strictly necessary for registration purposes, and are returned without delay once this formality has been completed.

NGE has included compliance with the principles of the UN Global Compact in its General Terms and Conditions of Purchase. NGE also includes its partners and suppliers in compliance with this principle by inviting them to sign "responsible purchasing commitments", which commit them to respect and enforce the ban on child labour.

a) Combating child labour

NGE complies with local legislation and strictly prohibits the employment of minors under the age of 16. The only exceptions permitted are in the context of education, vocational training or a specific training programme, in which case the minimum age is lowered to 14. For work carried out in hazardous conditions — such as underground, in water, at height or in confined spaces — the minimum age requirement is 18.

Our commitments include:

- Standardised hiring procedures in all countries of operation;
- Signing an employment contract in a language understood by the employee;
- verification of identity documents and the required administrative declarations;
- The recording of data in specific HR software.

(b) Prevention of discrimination

NGE implements a number of policies to prevent discrimination at every stage of its employees' careers. The Group conducts its recruitment, management and promotion activities, amongst others, in accordance with French and European regulations which define the right to non-discrimination in the workplace based on 26 grounds of discrimination (origin, gender, sexual orientation, membership of a religious, social or ethnic group, etc.).

NGE respects freedom of association and the right to collective bargaining in accordance with national laws. NGE fights against all forms of discrimination in hiring, in labour relations and in professional development. We promote equal opportunities and professional equality between women and men.

Any restrictive measure related to cultural or religious practices shall be strictly justified and applied proportionately and in a non-discriminatory manner.

Workshops are held regularly to raise awareness of the various forms of discrimination. NGE has partnered with FACE SUD PROVENCE to combat all forms of discrimination.

c) Equality and diversity

Since 2017, the Group has been deploying a gender diversity policy, led by a gender diversity officer and a network of 55 ambassadors. This network is deploying a system to guarantee equal career paths, strengthen the visibility of women, fight against stereotypes and sexist behaviour, and attract more women to construction business sectors

The Group is strongly committed to increasing the proportion of women in construction management roles. This commitment, together with the measures implemented, has enabled the overall proportion of women to rise from 8.67% in 2017 to 12.80% in 2025, with a target of 15% by 2028.

In 2025, NGE joined the #StOpE initiative and obtained the AFNOR "Professional Equality between Women and Men" label, official recognition of our HR practices.

6. Due diligence plan

The Group is also committed to promoting a better work-life balance for parents, with practical guides for parents and managers, partnerships to facilitate access to nursery places, and specific support for parental leave.

These commitments are also reflected in strong associative partnerships, in particular with the associations Elles Bougent, Les SouterReines, AFMD, CIDFF, Force Femmes, as well as support for women's sports clubs.

Finally, NGE joined the StOpE initiative, supported by nearly 300 public and private organisations and coordinated by the French Association of Diversity Managers (AFMD), which aims to combat ordinary sexism in the workplace and promote a culture of equality and respect. By signing this act, NGE confirms its desire to step up its efforts to:

- Adopt zero tolerance for sexism,
- Train and raise awareness among our teams to prevent sexist behaviour,
- Disseminate concrete tools to support our employees,
- Set up monitoring metrics to measure our progress.

Sustainability Report Part 3. Chapter 5.3.1.

d) decent working conditions

• Work/life balance:

wellbeing at work is a priority within the NGE Group. A guide (entitled 'Work-Life Balance Guide**')** sets out the rules and best practices for maintaining a balance between employees' personal and professional lives, covering in particular the concepts of the right to disconnect, workload and travel management, remote working, and QLWC.

• Guarantee of an adequate wage

NGE applies the minimum wage scales in force in each country of intervention, where these exist. Remuneration is in line with the salary level and contractually agreed remuneration. Hours worked are paid for or recovered in accordance with local legislation and applicable company agreements. Payments are made on a regular basis and, where possible, paid into a bank account.

NGE complies with national legal provisions regarding working hours, overtime and paid leave. Each employee is entitled to at least one day off per week as well as break time during the working day. All information relating to working hours, rest periods and break periods is accessible to all employees.

Sustainability Report Part 3. Section 5.3.1.7.

• Working time

NGE pays particular attention to the respect of working time, which is considered a central issue in the protection of workers' health, safety and fundamental rights.

The Group strictly ensures compliance with maximum daily and weekly working hours, as well as the effective provision of daily and weekly rest periods, breaks and leave. The Group also ensures that overtime remains reasonable, is properly managed and duly compensated, and that no practices involving excessive workloads or undue pressure undermine the work-life balance.

In its dealings with its subsidiaries, subcontractors and suppliers, the company incorporates specific requirements regarding working hours, including a ban on excessive working hours or work rates that are incompatible with respect for human dignity.

Finally, NGE is committed to a process of continuous improvement by raising awareness amongst its stakeholders of issues relating to working time, promoting sustainable work organisation and, where necessary, taking appropriate corrective measures. In doing so, it reaffirms its commitment to preventing any human rights violations resulting from the mismanagement of working time, whether direct or indirect.

• Decent facilities

When the missions entrusted require it, NGE provides safe and clean housing, with drinking and running water, adequate sanitation and a sufficient level of privacy.

For long-term projects, a site accommodation is provided, sized to accommodate the team, including access to toilets, a drinking water supply, a space for personal belongings, a designated area for meals, and three litres of drinking water per person per day.

These facilities are designed to accommodate all site personnel, regardless of their status (Group employees, agency workers, co-contractors, subcontractors, etc.).

e) Protection of privacy

The Group has formalised a personal data protection policy, making it possible to:

- Increase transparency on how we collect, use and protect data,
- Ensure compliance with the General Data Protection Regulation (GDPR) and applicable legal requirements.

6.3.3. Skills development and inclusion

The Group has implemented a skills development policy. Its aim is to foster a strong culture of learning, promote professional fulfilment and enable all staff to develop their skills, in order to meet the technical, environmental and societal challenges faced by its activities.

To this end, a skills development plan operates within the Group, in order to develop the skills of the teams and align its human resources with the Group's strategic ambitions. It also meets the specific needs and ambitions of each employee.

Furthermore, NGE has an Inclusion department whose aim is to recruit long-term unemployed. All NGE recruiters receive training on recruitment and are regularly briefed on the principles of non-discrimination. NGE has a diversity and inclusion policy that aims to welcome everyone in their diversity and uniqueness.
Whenever possible, NGE makes sure to work with Temporary Employment Integration Companies. In addition, since 2023, NGE has created its own temporary employment integration company (Dès demain), which promotes inclusion and return to work. This Temporary Employment Integration Company provides for around 40 employees.

Sustainability Report Part 3. Chapter 5.3.1.

6.3.4. Measures to combat violence and harassment in the workplace

The NGE Group has a procedure in place for processing reports of psychological or sexual harassment, ensuring that such cases are handled appropriately and confidentially. Training and awareness-raising sessions are held regularly for all staff members. NGE takes a zero-tolerance approach to all forms of harassment. A formalised and confidential process for handling such situations is in place, which is described in a dedicated section of this due diligence plan.

Sustainability Report, Part 3., Chapter 5.3.1.

6.4. Health and safety due diligence

Accident risk prevention, health and safety for all employees are key priorities in NGE's policy. Indeed, this is identified as a major risk in the due diligence assessment, alongside the safety of people using the structures built.
As such, the Group implements an Occupational Health & Safety Plan (OHSP) every year. This is adapted on the basis of an analysis of accident trends in previous years, changes in activities and risk assessments carried out locally in the various entities.
These approaches make it possible to integrate the specificities of each site and to take into account local issues as well as the expectations of stakeholders. The risk analyses include all site personnel, whether they are employees, temporary workers, co-contractors or subcontractors.

In accordance with French regulations, NGE has been carrying out occupational health and safety risk assessments for many years. These analyses are formalised in the single risk assessment documents (DUERP), which are rolled out to each Group entity. They are regularly updated and carried out by accident risk prevention officers in close collaboration with the operating teams.

The Accident risk prevention department has also prepared a guide to common health and safety rules. This guide applies to all entities within the Group and is also designed to prevent risks that may affect external contractors. It consists of general accident risk prevention principles, applicable to all, and topical fact sheets organised by profession or type of risk.

The rules applicable to external companies working on the Group's fixed or temporary sites include the obligation to:

- be declared to the project owner,
- have an autonomous and responsible organisation,
- appoint a dedicated contact person,
- participate in a prior joint inspection,
- train their employees in the risks of the construction site,
- monitor the site safety induction, and
- guarantee the quality and safety of their services.

These requirements are fully in line with the Group's due diligence system. They govern access to construction sites, the maintenance of contractual relationships and the selection of partners, in order to prevent serious risks in the value chain.

For international locations, specific guides have been developed to ensure the application of common health and safety rules, while taking into account local contexts.

6.4.1. Governance and principles

The health and safety policy is managed by a Health and Safety Director, who reports to the Group Chief Executive Officer. This department develops and monitors the deployment of the Occupational Health & Safety Plan.
It is supported by an Accident risk prevention steering committee and a network of prevention specialists spread across all Group entities. At each level of the organisation, managers and accident risk prevention officers are paired up. They guarantee the deployment of the OHSP in compliance with regulations and internal rules, and oversee the coordination and mobilisation of the teams.

6.4.2. Management system for occupational health and safety

The Group relies on a structured management system integrating quality, occupational health and safety and the environment. This is based on recognised certifications, including ISO 9001, ISO 45001 and ISO 14001. To date, 80.47% of revenue is covered by a certified scope.
This momentum is continuing through the gradual rollout of Health and Safety certifications in all regions and subsidiaries, as well as through the integration of the Sade scope in the annual audit campaign. Since 2025, QSE issues have been co-managed by the Performance and CSR department and the Accident risk prevention department.
By 2026, an in-depth 'Prevention Ambition' assessment will be carried out. It will be based on feedback from staff and on field studies, including immersive sessions and interviews.

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This initiative aims to strengthen the culture of prevention – both individual and collective – in the long term. It will be complemented by clarifying the QSE approach across subsidiaries and by the objective of consolidating the performance, prevention and environmental plans into a single document by 2027.

6.4.3. Preventing serious risks and protecting the health of employees

The prevention of health and safety risks is based first and foremost on rigorous site preparation. A formalised risk analysis is systematically carried out through the formal risk analysis (PPSPS) for all operations. This analysis involves the worksite leadership, the accident risk prevention officer and the works or project manager. The start of work is subject to a formalised " GO - NO GO " decision.
The main risks identified as likely to cause serious harm to health or safety include, in particular, falls from a height, collisions between machinery and pedestrians, being buried under debris, exposure to hazardous substances, and certain organisational factors that may increase the severity of accidents.

Special attention is paid to temporary workers and newcomer employees. In France, the Interim Safety Passport (PASI) has been rolled out. Internationally, training and knowledge checks are carried out. Newcomers receive tutoring provided by an onsite expert.
Whilst work is being carried out, every member of staff receives an induction to the site and training tailored to their role. Role-specific briefings, 15-minute safety sessions, safety alerts and lessons learnt help to maintain a high level of vigilance. The Group's essential safety rules apply across all sites, including the wearing of personal protective equipment. In the event of an accidental event, management procedures are activated. Each accident is the subject of an in-depth analysis carried out by the manager-accident risk prevention team and by management. These analyses give rise to corrective action plans, including technical, organisational or human measures to avoid any recurrence.
Prevention visits are carried out at all levels of the organisation to identify discrepancies, discuss with the teams and monitor corrective actions. Worksites also foster the collective ability to halt work in the event of any doubt, to reassess the risks and to authorise a safe resumption of work.
At the end of the project, internal and customer feedback is organised in order to draw on the lessons learned and fuel a continuous improvement approach.
Cross-functional actions complete this system, particularly in terms of prevention of musculoskeletal disorders, chemical risks, psychosocial risks, addictions and the effects of extreme heat. The Group is also taking steps to gradually replace CMR substances in order to reduce workers' exposure on a long-term basis.

6.4.4. Empowering key players

Accountability relies on the involvement of the entire management hierarchy. Preventative inspections are carried out regularly by managers and management teams. Any non-conformities identified are addressed through corrective actions implemented within a short timeframe. Sanctions may be imposed in the event of non-compliance with critical rules.
Roles and responsibilities in terms of prevention are gradually being formalised. Health and safety objectives are included in annual interviews in order to assess individual involvement and encourage prevention initiatives. The Group is also developing digital tools to improve the tracking of inspections and the monitoring of actions.

6.4.5. Strengthening the accident risk prevention culture over the long-term

The culture of accident risk prevention is taken to the highest level of governance. Directors systematically inspect the sites of major accidents to analyse the causes and learn from them that are shared with the Executive management team.

The Group values feedback, whether concerning risky situations or best practices. Employees are encouraged to express themselves freely about working conditions and the risks observed.
Partnerships with the ICSI and the OPPBTP help to deepen the analysis of human and organisational factors. Prevention skills are defined for each position and receive appropriate training. The "Prevention Ambition" approach will strengthen this momentum from 2026.

6.4.6. Remedying health and safety impacts

In addition to legal obligations, the Group has put in place measures designed to support employees in the event of ill health. In France, personal protection policies provide enhanced cover for employees in the event of an accident, illness, disability or death, with particular attention paid to the most vulnerable groups.

Work is underway to harmonise health and protection systems in order to guarantee a homogeneous level of protection between subsidiaries. In the longer term, the Group is studying the implementation of a common set of social protection, aimed at strengthening its capacity to sustainably remedy the impacts related to health and safety risks.

Sustainability Report Part 3. Chapter 5.3.1.

6.4.7. Ensuring the safety of users of the works carried out

The Group is committed to designing and constructing all its projects in strict compliance with the applicable legal and regulatory provisions, as well as with current technical and professional standards. This requirement aims to guarantee, in all circumstances, the safety and protection of the users of the completed infrastructure. As such, each project is subject to inspections and checks carried out by independent, accredited inspection bodies, which certify that the works

comply with regulatory and standard requirements. Furthermore, the Group operates a quality management system certified to the international ISO 9001 standard, ensuring control, traceability and compliance with internal processes throughout all phases of the design, execution and delivery of its projects.

6.5. Environmental due diligence

6.5.1. General principles and governance within the Group

NGE Group's activities present significant environmental risks throughout the value chain, in particular due to works, construction, infrastructure operation, associated transport, and the use of natural resources. Aware of these challenges, NGE structures its action around a due diligence system aimed at preventing, mitigating and monitoring the most critical environmental impacts related to its activities, those of its subsidiaries and those of its supply chain partners.
The Group's environmental governance is based on:

- The CSR Department, responsible for defining, coordinating and overseeing the Group's social responsibility commitments;
- The Environment department, organised around dedicated expertise (decarbonisation, circular economy, biodiversity, water, regulatory compliance, LCA, carbon footprint, awareness-raising, operational tools);
- The environmental contacts in each entity, ensuring operational deployment on construction sites;
- The Steering committee and Environment committee, responsible for monitoring metrics, validating the annual environmental plan, disseminating feedback and monitoring incidents;
- The Responsible purchasing committee, which ensures the integration of environmental requirements into the supply chain;
- The QSE teams, which play an essential operational role in terms of compliance and prevention.

This governance ensures that the system is consistent with the Group's strategy and guarantees the implementation of preventive measures across all operations. NGE aims to be a major player in sustainable development and mobility.
In view of the double materiality analysis and the mapping specific to the duty of care, NGE identifies the following environmental risks as priorities:

- Risk of negative impact related to the contribution to climate change;
- Risk of negative impact related to the production of waste from the Group's activities (degradation of natural spaces and habitats, soil, water and air pollution);
- Risk of negative impact related to the depletion of resources (particularly sand, aggregates, oil, steel);
- Risk of negative impact related to water consumption throughout the value chain;
- Risk of negative impact on biodiversity loss;
- Risk of negative impact related to urbanisation and soil artificialisation.

6.5.2. Prevention and mitigation strategy

a) The environment is central to the Group's growth strategy
The Group has drawn up a 2026-2030 Business Plan in which the ecological transition represents the cornerstone of the Group's growth strategy. The five pillars of the Business Plan are geared towards the development of sustainable activities directly related to the ecological transition and the environmental risks identified for the Group:

- The development of low-carbon mobility (railways, cycle paths, waterways, green spaces, etc.);
- Natural resources and the circular economy: water management, recycling and recovery platform, decontamination, asbestos removal;
- Adaption to climate change: revegetation, soil artificialisation reversal, protection and safety structures, building resilience, industrial transformation, etc.)
- Energy transition: renewable energy (solar, biomass, hydraulic, geothermal), nuclear industry, EV charging stations, energy renovation;
- Regional development and maintenance (road network, port and airport infrastructures, digital transformation, urban development and security and defence infrastructures).

b) Operational deployment on construction sites
The Group deploys several structuring tools and rules, notably:

- REFLEXE, a prior environmental analysis tool to identify issues (water, biodiversity, soil, waste, regulatory risks) and to define a control plan adapted to each project; a module within the tool also makes it possible to carry out regulatory compliance assessments;
- The 8 environmental essentials, mandatory rules on all construction sites;
- REVAM'App, an internal tool for tracking waste and excavated soil;
- REVAMA® centres, dedicated to the recycling and recovery of inert materials.

The results from these tools are controlled by the QSE teams and consolidated at Group level.
By signing responsible commitments, the suppliers and subcontractors of NGE and its subsidiaries must in all circumstances strive to achieve the highest standards in terms of environmental preservation, maintenance of biodiversity, depletion of natural resources and waste management. They are also committed to analysing the life cycle of their products and promoting the circular economy.

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Lastly, an international environment guide is rolled out in all international subsidiaries to ensure consistency throughout the Group of:

- Main regulatory requirements;
- Internal requirements;
- Tools for environmental management.

c) Training employees and business partners
All Group employees have followed an online training course on the "Climate School".

Through an initial cycle, employees were trained in the fundamentals of the climate system and the circular economy. Launched at the end of 2024, 40% of the Group's managers and ETAMs had been trained by the end of 2025. Employees also attend a half-day awareness raising on the Climate Fresque®.

NGE also provides its SME partners with a resource awareness programme. This awareness-raising campaign aims to raise awareness of the issues related to the sustainable management of resources in the public works sector, and to disseminate best practices and levers for companies' adaptation to optimise the use of resources, promote the circular economy and contribute to the ecological/energy transition of the sector.

6.5.3. Topical measures

a) Climate change: mitigation and adaptation
Aware of environmental issues and keen to rise to these challenges, we are taking action to support the ecological transition; we are committed to transforming the way we build and to encouraging more responsible practices.
Since 2018, NGE Group has adopted an annual environmental plan. This plan aims to align our economic activities with the sustainable development goals of the UN Global Compact, to which we are a signatory.

The NGE Group has adopted "4 Environmental Rules", which must guide the activities of all our employees, whatever their activity:

- **Rethink**: questioning our empirical ways of conceiving and building, giving up, acting with restraint, and promoting biodiversity as much as possible in structures;
- **Reduce:** in the context of the Group, this means striving for higher levels of energy efficiency, using fewer energy and material resources, and using renewable and recycled resources wherever and whenever possible.
- **Recycle:** reuse, intensify use, extend lifespan, recycle our virgin products and materials;
- **Restore:** interrupt the process of deterioration or degradation, refurbish, rehabilitate or renovate to extend the use of the structures.

These four rules are translated in concrete terms before, during and after the execution of the work.

- Principles applied to purchasing**.**

The Group encourages the joint development of innovative solutions to protect the environment (carbon emissions, the circular economy, etc.). For example, the NGE Group has launched the BioCiTer project, developed in partnership with Bioxegy, which uses biomimicry to replace quicklime with a natural binder made from plant fibres and enzymes. This alternative to quicklime, which is commonly used in earthworks, offers significant advantages:

- Products little impacted by the cost of oil, unlike lime, the price of which has increased by 50% in 5 years;
- A reduction of up to 70% in CO_2 emissions
- Implementation possible with traditional earthmoving machines;
- A reduction in dust, offering better working conditions on construction sites.

Designed to meet the needs of soil bearing improvement sites, BioCiTer can also be used in certain urban development projects, for the benefit of public and private contractors.

- Mitigation measures on site.

On construction sites, teams must apply the 8 environmental essentials.
The REFLEXE tool makes it possible to carry out an initial diagnosis before the site in order to offer a clear vision of the environmental issues. Based on this diagnosis, the works supervisor can develop a control plan adapted to the problems identified and effectively anticipate the actions to be taken.

See detailed account in the Sustainability Report Part 2.

b) Water, consumption, withdrawals and discharges
Any withdrawal or discharge likely to exceed the regulatory thresholds is subject to a procedure under the French Water Act. In this case, an official application procedure is carried out with the competent authorities, in accordance with the regulatory requirements.

Due to the nature of the activity, certain discharges are subject to specific procedures designed to filter the water. This is particularly the case for the management of surface runoff, the treatment of concrete slurry (water containing concrete particles that must be treated), the drilling process — which is also subject to the provisions of the Water Act — and the disinfection of drinking water pipes.

The Group requires strict compliance with legal discharge requirements. When regulatory thresholds are exceeded, we implement the measures provided for in the prefectural orders received. The quality of discharges from site sanitation outlets is monitored.
The Group has developed several internal procedures to preserve water resources:

- Temporary site clean-up;
- Drought surveillance (drought / restriction);
- Management of water from bored piles;
- Follow-up of direct withdrawals;
- Appropriate treatment systems to protect the receiving environment;
- Reuse of runoff water (construction sites) for watering, treatment and material manufacturing uses.

See detailed account in the 2025 Sustainability Report, Part 2. Chapter 5.2.3.

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c) Climate change and biodiversity loss & impacts on soil type and biodiversity
Based on the diagnosis carried out using the REFLEXE tool, it may be decided to seek the support of expert ecologists, particularly when the implementation of the ERC (avoid, reduce, offset) sequence requires it. Specific procedures are also deployed to ensure rigorous management of biodiversity. The objective is to disturb protected species as little as possible and to avoid any spread of invasive alien plants.

A seed mixing tool has been created, in order to both fight against invasive plants and to use the principles of the local plant (harvesting of wild seeds and introduction into its bioclimatic region).

See detailed account in the 2025 Sustainability Report, Part 2. Chapter 5.2.4.

d) Natural resources and raw materials
• Reduce and recycle
The second strategic priority of the 2024–2028 Environmental Plan is to protect resources and contribute to the circular economy. The Group therefore encourages the reuse and use of recycled products. It aims to establish itself as a key player in material recovery for its own construction sites and for the wider public works sector.

It is also part of an eco-design approach for its buildings, in order to develop a second life for materials, the use of bio-sourced materials, the preservation of natural spaces, in order to reduce the pressure on non-renewable resources.
This plan is based on two essential rules: reduce and recycle.

To address the challenges it faces in securing a sustainable supply of resources, the Group is undertaking a process to identify the volumes of purchases, by material category, that are subject to sustainability risks, and aims to measure and increase the proportion sourced from recycled, bio-based or eco-designed materials.

• The circularity of materials
REVAMA® is a set of centres linked to multi-expertise regions, whose mission is to reduce NGE's dependence on primary resources. These are platforms for recycling inert materials, soil and sediments. These platforms receive waste from the Group's construction sites and those of other public works players, in order to offer a range of recycled materials that can be directly mobilised for construction sites.
REVAMA® thus enables NGE to fully engage in a circularity approach, in line with the principles of sustainable finance.

See detailed account in the 2025 Sustainability Report, Part 2. in Sections 5.2.5.

e) Management of resource outflows and waste
The environmental plan includes obligations to trace waste, particularly hazardous waste and excavated soil. With this in mind, the Group has developed and deployed its own tool to trace the waste it produces or owns in the course of its activities. This tool quantifies and differentiates waste production. The use of this app is mandatory for all waste.
This application ensures that waste related to the Group's activities is sent to the treatment centres corresponding to the nature of the waste.

The Group has developed its own tracking tool, designed to ensure complete monitoring of the waste we hold in the course of our activities. This tool strengthens the management of our construction site waste, in particular excavated soil and sediments, resources that are highly regulated and subject to declarations on French State platforms by the project owner.

To guarantee reliable tracking, we work exclusively with carriers, intermediaries and waste buyers approved by the prefecture. Receipts for the transport of waste by road as well as the prefectural orders authorising the take-back facilities are systematically checked. Any carrier working for NGE must also be registered in the Provigis software in order to be recognised as compliant.

On our construction sites, any subcontractor or co-contractor working under a contract for which NGE is the principal contractor is subject to the same regulatory obligations and the requirements set out in the contract documents.

In general, we aim to promote the reuse of our waste, then its recovery or recycling, by strictly applying the hierarchy of treatment methods.

The waste recovery target by 2030 is 90% for all waste combined.
See detailed account in the 2025 Sustainability Report, Part 2. Chapter 5.2.5.

6.6. Due diligence in relation to relations with our suppliers

The diversity of NGE's business sectors involves around 42,000 suppliers with whom at least one commercial transaction is carried out each year in France and internationally. The general procedures put in place limit risks for all suppliers and subcontractors. NGE prioritises its actions according to the risks associated with the country of operation and the business sectors.
The purchasing policy aims, among other things, to reduce the impact of non-compliance with the Code of Ethics by our suppliers, and in particular:

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- Failure to respect human rights by our suppliers,
- Impact of our suppliers on the environment,
- Impact of our suppliers on the health and safety of people.

6.6.1. Governance

The role of the Purchasing department is to guarantee the availability and compliance of the products and services necessary for the Group to carry out its activities. NGE therefore selects suppliers that meet its technical and economic requirements, as well as its expectations in terms of social and environmental responsibility.

Purchasing is structured around several areas: supplies, subcontracting, materials, outside of production, temporary work, transport, services, IT and waste treatment. The Purchasing department manages nearly €2.8 billion with around 150 employees across the Group's various geographical locations.

The Responsible purchasing committee ensures compliance with environmental, ethics, safety and human rights issues. This committee makes CSR recommendations to the Group's suppliers. The Purchasing management committee implements its decisions within the Group's various regions and entities.

Acquired companies are integrated into the Group's purchasing processes gradually, according to a schedule specific to them.

6.6.2. General measures to prevent and mitigate supplier CSR risks

a) Principles
The purchasing policy is based on compliance with the 10 principles of the UN Global Compact, the NGE Code of Ethics and the purchasing policy.
The Group's suppliers are invited to share these values, in particular through the signing of:

- → Responsible Purchasing Commitments: this document (updated in 2025) formalises the Group's requirements and expectations towards its suppliers in terms of the environment, health, human rights and ethics;
- → Group's General Terms and Conditions of Purchase, appended to the purchase orders.

The Responsible Purchasing Commitments aim to support the rollout of the Business Plan, strengthen relationships with suppliers and subcontractors, ensure their long-term sustainability, and foster joint development through projects that address sustainability challenges. They demonstrate that the NGE Group is committed to reducing its environmental impact. These commitments seek to share NGE's values and commitments with its suppliers and subcontractors, and to ensure their involvement in sustainable development. These commitments form part of the contractual provisions agreed with NGE and its subsidiaries.

This purchasing policy will be updated in 2026, notably based on the purchasing risk mapping and described below.

Internationally, a guide to best practices concerning international subcontracting contracts has been rolled out. It frames relations with subcontractors according to the Group's standards.

b) Improvement measure for the management of supplier CSR risks
A Group purchasing risk mapping (CSR) was established in 2024 using the AFNOR tool.
A survey of the Group's operational staff was launched in 2025 and will, by early 2026, enable the incorporation of, amongst other things, the social risks identified on construction sites in relation to subcontracting. This survey, combined with the inclusion of expenditure from the Sade scope, will result in an update to the purchasing risk mapping.
Furthermore, the Group also uses the CSR risk assessment tool developed by ECOVADIS, which enables risks to be assessed by supplier and by country.
The mapping prioritises the triggering of CSR performance assessments, and the implementation of prevention actions adapted to the nature and context of the purchasing family.

c) Supplier CSR assessment and inclusion in the purchasing document
NGE has set up a process for assessing its suppliers on CSR criteria via a dedicated platform: ECOVADIS. Around 500 suppliers are assessed on this platform and annual campaigns are launched according to the associated risks and expenses. The Group aims to assess the suppliers comprising 35% of its most significant expenditure.

In addition, a simplified CSR assessment questionnaire was developed by NGE and made available to purchasers. This quick and easy assessment of suppliers' CSR performance can be requested, at the buyer's discretion, during the call for tenders phase, or during the contracting process. It makes it possible to measure the maturity of suppliers in terms of CSR practices and to take it into account among the supplier selection criteria if relevant.
The Group encourages and develops the consideration of CSR criteria during consultations. These criteria are based on two key topics: greenhouse gas emissions and the supplier's CSR assessment.

In order to encourage the action and participation of our co-contractors, suppliers and subcontractors for the preservation of the environment, the Group's objective is to integrate CSR criteria into 100% of supply and subcontracting contracts exceeding €100 thousand by 2030.

d) Training
• For buyers
The Group mobilises significant resources to strengthen the professionalism of its purchasing teams and the efficiency of its processes. A series of around 50 modules in a programme dedicated to responsible online purchasing guarantees quality training available to Group teams at all times. These

modules shed light on key concepts such as the integration of sustainable development into the act of purchasing, carbon impact, business ethics, due diligence, human rights, etc.
A new purchasing policy will be covered by training for the Group's purchasers.

• **For suppliers and subcontractors**
A training module is available for our suppliers on the EcoVadis platform (EcoVadis Academy). In addition, the Group has committed to training SMEs in 2026 via a training course provided by the UN Global Compact.

6.7. Assessment procedure

Due diligence is an integral part of the Ethics committee, but interactions with other bodies such as the CSR committee, the Responsible purchasing committee or the reviews of the Quality, Environment, Health, Accident risk prevention, Safety and Human Resources departments are important and essential to the overall consistency of the actions carried out within the Group.
This is why the Ethics committee, which meets four times a year, incorporates the information provided by all these stakeholders to assess the progress of this due diligence plan.
NGE has, at several levels, a system for assessing its system, in order to meet the regulatory and normative requirements for which it is certified..

The assessment system is organised according to 3 levels:
• **L1: preventive controls integrated into operations**
They must enable any errors to be corrected, are designed to ensure the reliability of the operation itself, and are computerised, automated // carried out manually by the operator or their line manager.
• **L2: a posteriori detective checks**
They verify the existence and effectiveness of level 1, make the process more reliable by action on the process itself (sampling, sampling, review, quality audits, tests) and are carried out by a person different from preventive control.
• **L3: Internal Audit**
The internal audit assesses the maturity of the internal control system, verifies its adequacy with the risk environment and is carried out by an independent function.
Internal controls are regularly carried out (through audit campaigns or site inspections)

6.7.1. Internal assessments

a) Planning and conducting internal audits
Audits are planned to ensure a comprehensive review within the organisation of the management system's compliance with and effectiveness in meeting the requirements of the ISO 9001, ISO 45 0001, OHSAS 18001 and ISO 14001 (quality, health and safety, and the environment) and other applicable requirements (MASE, CEFRI, CE marking, NT85-114 for EDF, AFCAB, etc.).
An internal audit is carried out at the request of Executive management team. It may also be carried out following a request from a director to review all or part of their department.
Audits are conducted in operational departments and on construction sites, including those where the company is not the lead contractor (in the case of a consortium), as well as within functional departments.
The audit programme is approved by the Executive management team. The programme is then distributed to the departments concerned and to the Group's internal auditors.
The head of the audit is an auditor (internal or external) appointed to prepare and carry out the internal audit. The person responsible for the organisations being audited is the most senior person in the organisational chart of the site being audited or the person designated by the operational or central services director.
The Performance department periodically prepares a summary of the results of the internal QSE audits.
Throughout the year, the Performance department holds discussions with the internal auditors (quarterly remote meetings) and organises an annual meeting of the internal auditors.
In the case of a construction site with a consortium, the contractor, in agreement with its co-contractors, defines the audit procedure applicable on the site. Preference will be given to an audit team comprising auditors appointed by the various companies.

b) On-site controls
Ensuring the health and safety of our staff and protecting our environment are responsibilities that must be shared by as many people as possible. That is why a system of preventive inspections has been put in place at various levels of the organisational hierarchy:

- Preventive health, safety, environment, site or site inspections by the Chairman and Chief Executive Officer;
- Preventive health and safety and environment inspections by the subsidiary director, regional director, branch manager, project/works manager and works supervisor;
- Inspections of worksites for health, safety, environment and corrective actions by the entity's QSE manager, monitoring of mandatory regulatory controls.

Each inspection is the subject of a digital report, making it possible to compile recurring malfunctions and implement appropriate corrective actions.

6.7.2. External assessments

External controls can be of several types:

- On-site inspections by health and safety coordinators. In particular, they are responsible for checking the proper coordination of health and safety prevention rules for all site stakeholders. As such, they bring a particular perspective on the involvement of subcontractors.
- Controls by government bodies (social security bodies such as CARSATs; labour departments DREAL...). These checks are random and may

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concern respect for human rights, health and safety and the environment.
- → Controls by external auditors (ISO, MASE, CEFRI, etc.). Each year, the Performance department and the certification body plan the Group's QSE and CE marking audit programme in line with the new scope of certification and the certificate renewal cycles.

Audits of the Group's companies are aggregated and carried out by a dedicated team of third-party auditors.
The audits take place in three parts:
- **1st part:** audit of governance processes and NGE support (Executive management team).
- **2nd part:** audit of operational processes on sites.
- **3rd part:** audit of the central services departments and cross-functional services (head office) and end of year financial statements closing meeting.

A single audit report is prepared for the entire Group. Sites with CE marking are covered by specific reports.
Entities with MASE (Manual for the Improvement of Safety, Health and Corporate Environment) certifications are also subject to special monitoring according to their level of certification (one or three years).

6.7.3. Supplier assessments (supplier selection, evaluation and audit)

The Purchasing department supports operational staff in the selection, assessment and, where applicable, audit of its suppliers.

Several documents have been put in place at various points in the contractual relationship with our partners to collect the information essential to the proper integration of our requirements in terms of respect for human rights, health and safety as well as the environment.

Each supplier must complete two questionnaires to better understand its CSR and ethics commitment, in particular its level of involvement in human rights, safety and environmental issues (existence of QSE, MASE, CEFRI certification or a label, or a commitment to the Global Compact).

The selection of suppliers is based on the best match between the following criteria upon the submission of their bids: the price level, the technical proposal, the deadline, safety prevention, the environment, their commitment to CSR and the result of the assessment of previous projects (registration in the hazard register).

At the end of a supplier's intervention, works supervisors are invited to assess, via a mobile application, the service that has been provided. This assessment covers the quality of the service as well as topics such as compliance with the Code of Ethics, environmental requirements and safety instructions.

This assessment gives an average percentage score which, depending on the result, may lead to additional actions:

Finally, all staff involved in the purchasing process must report any issues relating to our relations with suppliers to the quality team.

ASSESSMENT	TYPE OF SUPPLIER	ACTION PLANS TO BE CARRIED OUT
VERY SATISFACTORY	Supplier to be valued	Communication of results. Maintain an optimal relationship.
SATISFACTORY	Supplier to encourage	Communication of results and areas for improvement. Enhance its strengths.
UNSATISFACTORY	Supplier to support	Restitution of results and co-design areas for improvement on weak points. Conduct a detailed study of performance and risks. Expiry of action plans at 6 months.
VERY UNSATISFACTORY	Critical Supplier	Emergency situation. The supplier must be alerted with a feedback on the rating. Plan short-term action plans and check for changes. Plan a schedule of tasks with evaluation of performance/risk developments

All decisions taken are recorded in a register of contingencies. In the event of problems that could extend to the entire Group, the Executive management team may prohibit the use of this supplier to the entire Group (level 5).

6.8. Internal whistleblowing system

The NGE Group has set up a system for receiving alerts. The purpose of this system is to:

- Prevent risks in terms of breach of the duty of probity (corruption, influence trafficking), breach of social and environmental responsibility, respect for people (harassment) and equality and diversity (discrimination);
- Allow the disclosure of acts contrary to the NGE Code of Ethics, and the various regulations in force;
- To protect personal data and enable its rectification or erasure;
- Sanction any breach of the Code of Ethics and existing regulations.

In order to ensure the effectiveness of this system, and in accordance with the law and regulations, NGE must guarantee the whistleblower:

- Strict confidentiality regarding their identity, that of the person targeted, the documents provided in support of the allegations, as well as all interaction with the whistleblower or during the investigation;
- The protection of their personal data.

This system is accessible to all (Group employees, external speakers, etc.) and is applicable to all controlled activities and subsidiaries of the NGE Group in France and abroad.
The whistleblowing system can be accessed at the following address: **www.nge.signalement.net** or through a dedicated telephone line with the same confidentiality guarantees.

The Whistleblowing alert processing Committee, composed of at least three permanent members holding positions within NGE, is required to investigate alerts received, both for the prosecution and for the defence. It ensures that decisions are taken collectively on the follow-up to be taken in response to alerts received. It investigates the facts concerned in order to decide on the follow-up to be given, in conjunction with the Ethics committee. It may transfer to the department concerned reports that do not fall within its remit (harassment, environmental issues, etc.). It is responsible for presenting a report to the Ethics committee, incorporating its recommendations based on the alerts received and the investigations it has carried out.

In addition, other communication channels can be used to report actions that are contrary to the Code of Ethics, such as:

- The use of the organisational structure;
- Use of support services (human resources, legal, compliance, ...);
- Use of the mediator for suppliers (via the dedicated website);
- The sexist behaviour and sexual harassment officer.

Report of the Statutory Auditors responsible for certification of sustainability information

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NGE

Rapport de certification des informations en matière de durabilité et de contrôle des exigences de publication des informations prévues à l'article 8 du règlement (UE) 2020/852 de NGE, relatives à l'exercice clos le 31 décembre 2025

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Rapport de certification des informations en matière de durabilité et de contrôle des exigences de publication des informations prévues à l'article 8 du règlement (UE) 2020/852 de NGE, relatives à l'exercice clos le 31 décembre 2025

A l'Assemblée Générale de la société NGE,

Le présent rapport est émis en notre qualité de commissaires aux comptes de NGE. Il porte sur les informations en matière de durabilité et les informations prévues à l'article 8 du règlement (UE) 2020/852, relatives à l'exercice clos le 31 décembre 2025 et incluses dans la section 5 du rapport sur la gestion du groupe (ci-après, « État de durabilité »).

Nos travaux, qui portent sur ces informations, ont été réalisés dans un contexte évolutif caractérisé par des incertitudes sur l'interprétation des textes et le développement de pratiques de place.

En application de l'article L. 233-28-4 du code de commerce, NGE est tenue d'inclure les informations précitées au sein d'une section distincte du rapport sur la gestion du groupe.

Ces informations permettent de comprendre les impacts de l'activité du groupe sur les enjeux de durabilité, ainsi que la manière dont ces enjeux influent sur l'évolution des affaires du groupe, de ses résultats et de sa situation. Les enjeux de durabilité comprennent les enjeux environnementaux, sociaux et de gouvernement d'entreprise.

En application du II de l'article L. 821-54 du code précité, notre mission consiste à mettre en œuvre les travaux nécessaires à l'émission d'un avis, exprimant une assurance limitée, portant sur :

- la conformité aux exigences découlant des normes d'information en matière de durabilité adoptées par la Commission européenne en vertu de l'article 29 ter de la directive (UE) 2013/34 du Parlement européen et du Conseil du 26 juin 2013, telle que modifiée par la directive (UE) 2022/2464 du Parlement européen et du Conseil du 14 décembre 2022 (ci-après ESRS pour *European Sustainability Reporting Standards*) du processus mis en œuvre par NGE pour déterminer les informations publiées, qui incluent, lorsque l'entité y est soumise, l'obligation de consultation du comité social et économique prévue au sixième alinéa de l'article L. 2312-17 du code du travail ;

- la conformité des informations en matière de durabilité incluses dans l'État de durabilité avec les dispositions de l'article L. 233-28-4 du code de commerce, y compris avec les ESRS ; et
- le respect des exigences de publication des informations prévues à l'article 8 du règlement (UE) 2020/852.

L'exercice de cette mission est réalisé en conformité avec les règles déontologiques, y compris d'indépendance, et les règles de qualité prescrites par le code de commerce.

Il est également régi par les lignes directrices de la Haute Autorité de l'Audit *« Mission de certification des informations en matière de durabilité et de contrôle des exigences de publication des informations prévues à l'article 8 du règlement (UE) 2020/852 »*.

Dans les trois parties distinctes du rapport qui suivent, nous présentons, pour chacun des axes de notre mission, la nature des vérifications que nous avons opérées, les conclusions que nous en avons tirées, et, à l'appui de ces conclusions, les éléments qui ont fait l'objet, de notre part, d'une attention particulière et les diligences que nous avons mises en œuvre au titre de ces éléments. Nous attirons votre attention sur le fait que nous n'exprimons pas de conclusion sur ces éléments pris isolément et qu'il convient de considérer que les diligences explicitées s'inscrivent dans le contexte global de la formation des conclusions émises sur chacun des trois axes de notre mission.

Enfin, lorsqu'il nous semble nécessaire d'attirer votre attention sur une ou plusieurs informations en matière de durabilité fournies par NGE dans son rapport sur la gestion du groupe, nous formulons un paragraphe d'observations.

Limites de notre mission

Notre mission ayant pour objectif d'exprimer une assurance limitée, la nature (choix des techniques de contrôle) des travaux, leur étendue (amplitude), et leur durée, sont moindres que ceux nécessaires à l'obtention d'une assurance raisonnable.

Cette mission ne consiste pas à garantir la viabilité ou la qualité de la gestion de NGE, notamment à porter une appréciation, qui dépasserait la conformité aux prescriptions d'information des ESRS sur la pertinence des choix opérés par NGE en termes de plans d'action, de cibles, de politiques, d'analyses de scénarios et de plans de transition.

En outre, s'agissant des informations prospectives, qui présentent par nature un caractère incertain, leurs réalisations futures différeront parfois de manière significative des informations prospectives présentées dans le rapport sur la gestion du groupe.

Notre mission permet cependant d'exprimer des conclusions concernant le processus de détermination des informations en matière de durabilité publiées, les informations elles-mêmes, et les informations publiées en application de l'article 8 du règlement (UE) 2020/852, quant à l'absence d'identification ou, au contraire, l'identification, d'erreurs, omissions ou incohérences d'une importance telle qu'elles seraient susceptibles d'influencer les décisions que pourraient prendre les lecteurs des informations objet de nos vérifications.

Elle ne porte pas non plus sur le respect par l'entité des dispositions légales et réglementaires relatives au plan de vigilance publié en application de l'article L225-102-1 du code de commerce.

Les informations en matière de durabilité et les informations prévues à l'article 8 du règlement (UE) n° 2020/852 peuvent être sujettes à une incertitude inhérente à l'état des connaissances scientifiques et à la qualité des données externes utilisées. Certaines informations sont sensibles aux choix méthodologiques, hypothèses et/ou estimations retenus pour leur établissement et présentés dans le rapport sur la gestion du groupe.

CONFORMITE AUX EXIGENCES DECOULANT DES NORMES ESRS DU PROCESSUS MIS EN ŒUVRE PAR NGE POUR DETERMINER LES INFORMATIONS PUBLIEES, QUI INCLUENT L'OBLIGATION DE CONSULTATION DU COMITE SOCIAL ET ECONOMIQUE PREVUE AU SIXIEME ALINEA DE L'ARTICLE L. 2312-17 DU CODE DU TRAVAIL

Nature des vérifications opérées

Nos travaux ont consisté à vérifier que :

- le processus défini et mis en œuvre par NGE incluant l'obligation de consultation du comité social et économique prévue au sixième alinéa de l'article L. 2312-17 du code du travail lui a permis, conformément aux ESRS, d'identifier et d'évaluer ses impacts, risques et opportunités liés aux enjeux de durabilité, et d'identifier ceux de ces impacts, risques et opportunités matériels qui ont conduit à la publication des informations en matière de durabilité dans l'État de durabilité, et
- les informations fournies sur ce processus sont également conformes aux ESRS.

Conclusion des vérifications opérées

Sur la base des vérifications que nous avons opérées, nous n'avons pas relevé d'erreurs, omissions ou incohérences importantes concernant la conformité du processus mis en œuvre par NGE avec les ESRS.

Observation

Sans remettre en cause la conclusion exprimée ci-dessus, nous attirons votre attention sur les informations figurant au paragraphe « 5.1.4.1.2. Impacts, risques et opportunités matériels et lien avec la stratégie et le modèle d'affaires » exposant le processus d'évaluation et d'actualisation de l'étude de double matérialité, ainsi que les évolutions qui en découlent.

Éléments qui font l'objet d'une attention particulière

Nous avons, par entretien avec la direction et les personnes que nous avons jugé appropriées et par examen de la documentation disponible, pris connaissance :

- du processus d'actualisation de l'analyse de double matérialité ;
- des changements apportés, par rapport à l'exercice précédent, à la liste des impacts (négatifs ou positifs), risques et opportunités (« IRO »), réels ou potentiels identifiés par l'entité, tels que décrits dans les paragraphes 5.1.4 et 5.1.5.

Sur la base de notre jugement professionnel, nos diligences ont notamment consisté à :

- exercer notre esprit critique sur la documentation des analyses menées par l'entité ainsi que sur la démarche mise en œuvre par votre société pour identifier les facteurs internes et externes à considérer ;
- apprécier, pour les changements affectant les impacts, risques et opportunités réels et potentiels, la conformité du processus d'évaluation de la matérialité d'impact et de la matérialité financière mis en œuvre par l'entité (y compris la fixation des seuils) au regard des critères définis par ESRS 1 ;
- apprécier le caractère approprié de la description donnée à ce titre dans le paragraphe 5.1.5 « Gestion des impacts, risques et opportunités » de l'État de durabilité.

CONFORMITE DES INFORMATIONS EN MATIERE DE DURABILITE INCLUSES DANS LE CHAPITRE 5 DU RAPPORT SUR LA GESTION DU GROUPE AVEC LES DISPOSITIONS DE L'ARTICLE L. 233-28-4 DU CODE DE COMMERCE, Y COMPRIS AVEC LES ESRS.

Nature des vérifications opérées

Nos travaux ont consisté à vérifier que, conformément aux prescriptions légales et règlementaires, y compris aux ESRS :

- les renseignements fournis permettent de comprendre les modalités de préparation et de gouvernance des informations en matière de durabilité incluses dans le chapitre 5 du rapport sur la gestion du Groupe, y compris les modalités de détermination des informations relatives à la chaîne de valeur et les exemptions de divulgation retenues ;
- la présentation de ces informations en garantit la lisibilité et la compréhensibilité ;
- le périmètre retenu par NGE relativement à ces informations est approprié ; et
- sur la base d'une sélection, fondée sur notre analyse des risques de non-conformité des informations fournies et des attentes de leurs utilisateurs, que ces informations ne présentent pas d'erreurs, omissions, incohérences importantes, c'est-à-dire susceptibles d'influencer le jugement ou les décisions des utilisateurs de ces informations.

Conclusion des vérifications opérées

Sur la base des vérifications que nous avons opérées, nous n'avons pas relevé d'erreurs, omissions, incohérences importantes concernant la conformité des informations en matière de durabilité incluses dans le chapitre 5 du rapport sur la gestion du groupe avec les dispositions de l'article L. 233-28-4 du code de commerce, y compris avec les ESRS.

Observations

Sans remettre en cause la conclusion exprimée ci-dessus, nous attirons votre attention sur les informations figurant au paragraphe « 5.1.2.3 Sources d'incertitudes quant aux estimations et aux résultats » décrivant le contexte de préparation de ce rapport ainsi que les précisions méthodologiques apportées par le Groupe.

En outre, et sans remettre en cause la conclusion exprimée ci-dessus, nous attirons votre attention sur les informations figurant au paragraphe « 5.2.2.5 Consommations d'eau » précisant les raisons pour lesquelles la donnée relative à l'exercice 2025 n'est pas disponible.

Eléments qui ont fait l'objet d'une attention particulière

- **Informations fournies en application des normes environnementales (ESRS E1)**

Les informations publiées au titre des émissions de Scope 1, 2 et 3 et des émissions totales selon le GHG Protocol (ESRS E1-6) sont mentionnées au paragraphe « 5.2.1.6 Émissions brutes de GES scopes 1,2,3 et émissions totales de GES » de l'État de durabilité.

Nos diligences ont notamment consisté à :

- mener des entretiens avec les personnes que nous avons jugé appropriées pour apprécier le processus de collecte d'informations et les procédures de contrôle interne mis en place par NGE visant à la conformité des informations publiées relatives au bilan d'émissions de gaz à effet de serre ;
- apprécier la cohérence du périmètre considéré pour l'évaluation du bilan d'émissions de gaz à effet de serre avec le périmètre des états financiers consolidés ;
- prendre connaissance de l'inventaire des émissions de gaz à effet de serre utilisé pour établir le bilan d'émissions de gaz à effet de serre et apprécier ses modalités d'application, sur une sélection de catégories d'émissions, sur le scope 1 et le scope 2 ;
- concernant les émissions relatives au scope 3, nous avons apprécié :
    - la justification des inclusions et exclusions des différentes catégories et la transparence des informations données à ce titre,
    - le processus de collecte d'informations ;
- apprécier le caractère approprié des facteurs d'émission utilisés, leurs sources et la cohérence de leur utilisation notamment concernant le calcul des conversions afférentes ainsi que les hypothèses de calcul et d'extrapolation ;
- pour les données physiques (telles que les consommations d'énergie), nous avons rapproché, sur la base de sondages, les données sous-jacentes servant à l'élaboration du bilan d'émissions de gaz à effet de serre avec les pièces justificatives ;
- en ce qui concerne les estimations auxquelles NGE a eu recours pour l'élaboration de son bilan d'émission de gaz à effet de serre, prendre connaissance de la méthodologie de calcul des données estimées et des sources d'informations sur lesquelles reposent ces estimations ;
- vérifier l'exactitude arithmétique des calculs servant à établir ces informations.

- **Informations fournies en application des normes sociales ESRS S1**

Les informations publiées au titre du personnel de l'entreprise (ESRS S1) figurent dans la section « 5.3.1 Personnel du groupe NGE ».

En ce qui concerne les informations fournies en application des normes sociales ESRS S1, et en particulier les vérifications au titre de certains indicateurs sociaux relatifs à la Santé-Sécurité [S1-14] dont le nombre de décès dus à des accidents professionnels, le nombre d'accidents du travail, le taux de fréquence et les maladies professionnelles reconnues dans l'année et imputables à l'entreprise, nos diligences ont notamment consisté à :

- prendre connaissance des procédures de contrôle interne et de gestion des risques mises en place par NGE visant à la conformité des informations publiées ;
- apprécier la cohérence du périmètre considéré avec le périmètre des états financiers consolidés et les informations communiquées ;
- mettre en œuvre des procédures analytiques et de tests de détails ;
- vérifier l'exactitude arithmétique des calculs servant à établir ces informations.

RESPECT DES EXIGENCES DE PUBLICATION DES INFORMATIONS PREVUES A L'ARTICLE 8 DU REGLEMENT (UE) 2020/852

Nature des vérifications opérées

Nos travaux ont consisté à vérifier le processus mis en œuvre par NGE pour déterminer le caractère éligible et aligné des activités des entités comprises dans la consolidation.

Ils ont également consisté à vérifier les informations publiées en application de l'article 8 du règlement (UE) 2020/852, ce qui implique la vérification :

- de la conformité aux règles de présentation de ces informations qui en garantissent la lisibilité et la compréhensibilité ;
- sur la base d'une sélection, de l'absence d'erreurs, omissions, incohérences importantes dans les informations fournies, c'est-à-dire susceptibles d'influencer le jugement ou les décisions des utilisateurs de ces informations.

Conclusion des vérifications opérées

Sur la base des vérifications que nous avons opérées, nous n'avons pas relevé d'erreurs, omissions, incohérences importantes concernant le respect des exigences de l'article 8 du règlement (UE) 2020/852.

Eléments qui ont fait l'objet d'une attention particulière

- Concernant le caractère aligné des activités éligibles

Une information sur les activités alignées figure dans la section « 5.2.5.2 Alignement » de l'État de durabilité.

Dans le cadre de nos vérifications, nous avons notamment :

- consulté, par sondage, les sources documentaires utilisées et mené des entretiens avec les personnes concernées ;

- analysed, by sampling, the factors on which the management based its judgement when assessing whether the eligible economic activities met the conditions set in the Taxonomy framework to qualify as aligned;
- assessed the analysis conducted in respect of compliance with the minimum social safeguards (MSS) based in particular on our knowledge of the entity and its environment, as well as the procedures implemented by the company.

The Statutory Auditors

PARIS, 12 June 2026
TALENZ AUDIT

Signed by Louis Michel
on 12 June 2026

Signed with Universign doc_MZyP tx_M3eqoo3QJV2

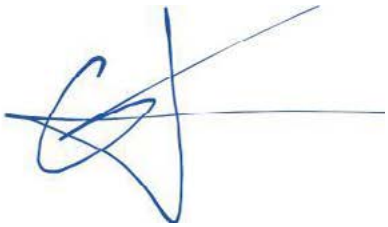
Louis Michel
Partner at Talenz Audit

Signed by Loic Tatibouet
on 12 June 2026

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Loïc Tatibouet
Partner at Talenz Audit

MONTPELLIER, 12 June 2026
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