SUSTAINABILITY
REPORT
2024

wifirst

Contents

1. CSR* at Wifirst (ESRS 2)

1.1 A word from our Chairman

« I am delighted to present our first sustainability report. Although the regulations require us to publish our 2026 report for 2025 financial year, we felt it was important to prepare for it now, as we see CSRD as a real strategic tool. CSR is a given at Wifirst. From our establishment in 2002, the development of unified networks has been a cornerstone of our business model, enabling us to minimise equipment, streamline deployments, lower operating costs, and decrease energy consumption.

Gradually, we have developed it across all our businesses areas, whether thats for setting up reconditioned equipment, calculating our Carbon Footprint or raising awareness of ESG issues among our employees.

And all this fits into a CSR policy committed to Human Rights, Labour, Environment and the Fight against Corruption, which evolves in line with the challenges we face and the expectations of our stakeholders, all of which we manage through a roadmap. In the interests of transparency and openness, I would like to share with you, through this first edition of the Sustainability Report, Wi- first's CSR actions and results for 2024. »

1.2 History

Founded in 2002, Wifirst is the European leader in managed WiFi for professionals. The operator deploys and operates connectivity solutions tailored to its customers' business challenges: optimising costs, improving performance, enhancing customer experience and promoting CSR commitment.

Wifirst stands out for its strong commitment to digital sovereignty.

Wifirst has always favoured in-house R&D in French laboratories, and has the most comprehensive software suite for integrating and monitoring network infrastructures.

WiFi management software is hosted on Wifirst's private cloud (currently in the process of qualifying for Sec Num Cloud), in Paris data centres.

2019
Job creation
CSR Manager

2020
First **carbon footprint**

2021
Membership
global compact

2022
Ecovadis gold medal

2023
Creation of the **ESG roadmap & ISO 27001 certification**

2025
First publication
sustainability report

1.3 Business model

At the heart of Wifirst is a corporate culture firmly established around 3 core values: leadership, ownership and caring.

This culture, based on proactive innovation and a constant desire to progress, places Wifirst among the major players in the digital sector and professional WiFi, testifying to its ability to renew itself and develop significantly, along with the ecosystem that makes it up.

BUSINESS MODEL

OUR VALUE PROPOSITION

We offer our customers a comprehensive, tailor-made package including audit, design, deployment of a very high quality WiFi network (with full site coverage), connection of sites to the core network, AI supervision and site maintenance. With the digitalisation of businesses making WiFi an essential part of the workplace, our scalable multiservice WiFi offering enables us to meet the challenges of our customers' digital transformation: simplified management, a single point of contact, optimised costs, improved quality of service and productivity, and a richer customer and employee experience.
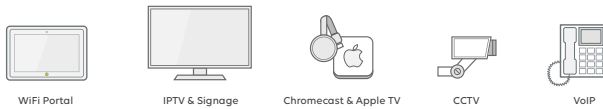
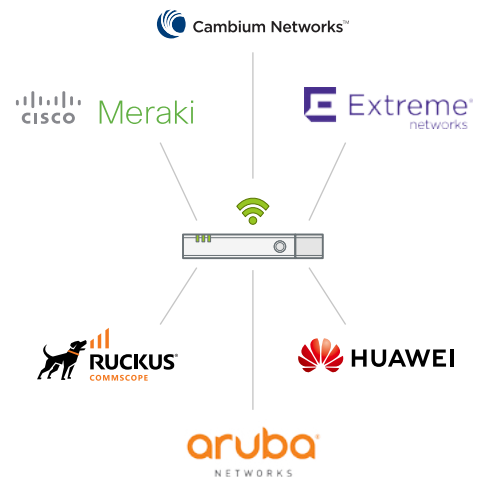## OUR SERVICES

INTERNET ACCESS & CORPORATE NETWORKS

- FTTO/FTTH
- 4G / 5G
- Starlink
- SD-WAN

MANAGED NETWORKS & SECURITY

- GPON
- WiFi
- LAN
- IoT
- Firewall

CONNECTED SERVICES

- WiFi Portal
- IPTV & Signage
- Chromecast & Apple TV
- CCTV
- VoIP

INDIVIDUAL SUPPORT

- Supervision & maintenance
- Reporting
- Multi-channel support
- Council
- Project management

OUR MANUFACTURER PARTNERS

- Cambium Networks™
- CISCO Meraki
- Extreme networks
- RUCKUS COMMSCOPE
- HUAWEI
- aruba NETWORKS

CUSTOMERS

Student residences & coliving
Experience a connection just like at home thanks to the Room Area Network.

Hotels, Tourism & Campsites
Team productivity by connecting all business services and terminals (PMS, TPE, IP telephony, etc.).

Retail
Reduce telecoms costs at points of by deploying a unified LAN + WiFi + IoT network (connected labels).

Offices, coworking & agencies
Absolute network, data and user security (hardware redundancy, managed firewall, managed radius, 802.1X authentication, etc.).

Health, Senior
Security for all user profiles: medical and administrative staff, patients, residents, visitors and service providers.

RESOURCES

- Marketing department
- Commercial Department
- Finance and HR Department
- International management
- Operations Department
- Technical management
- Legal & Purchasing Department
- Customer Experience Department

350 employees

+30 countries covered today by our five European offices

ISO 27001 certification for all our flagship services: installation, operation and supervision of infrastructures, managed networks (WiFi, LAN, WAN, SDWAN), supply Internet access and services.

OUR ADDED VALUE

Performance
- 5ᵉ French operator in terms of traffic 10%
- growth in turnover between 2023 and 2024

Technical indicators
- 350,000 WiFi hotspots in operation
- 4 million separate devices connected each month

HR indicators
- 93/100 gender equality index
- 5% headcount growth

CSR indicators
- 7% reduction in carbon footprint between 2023 and 2024
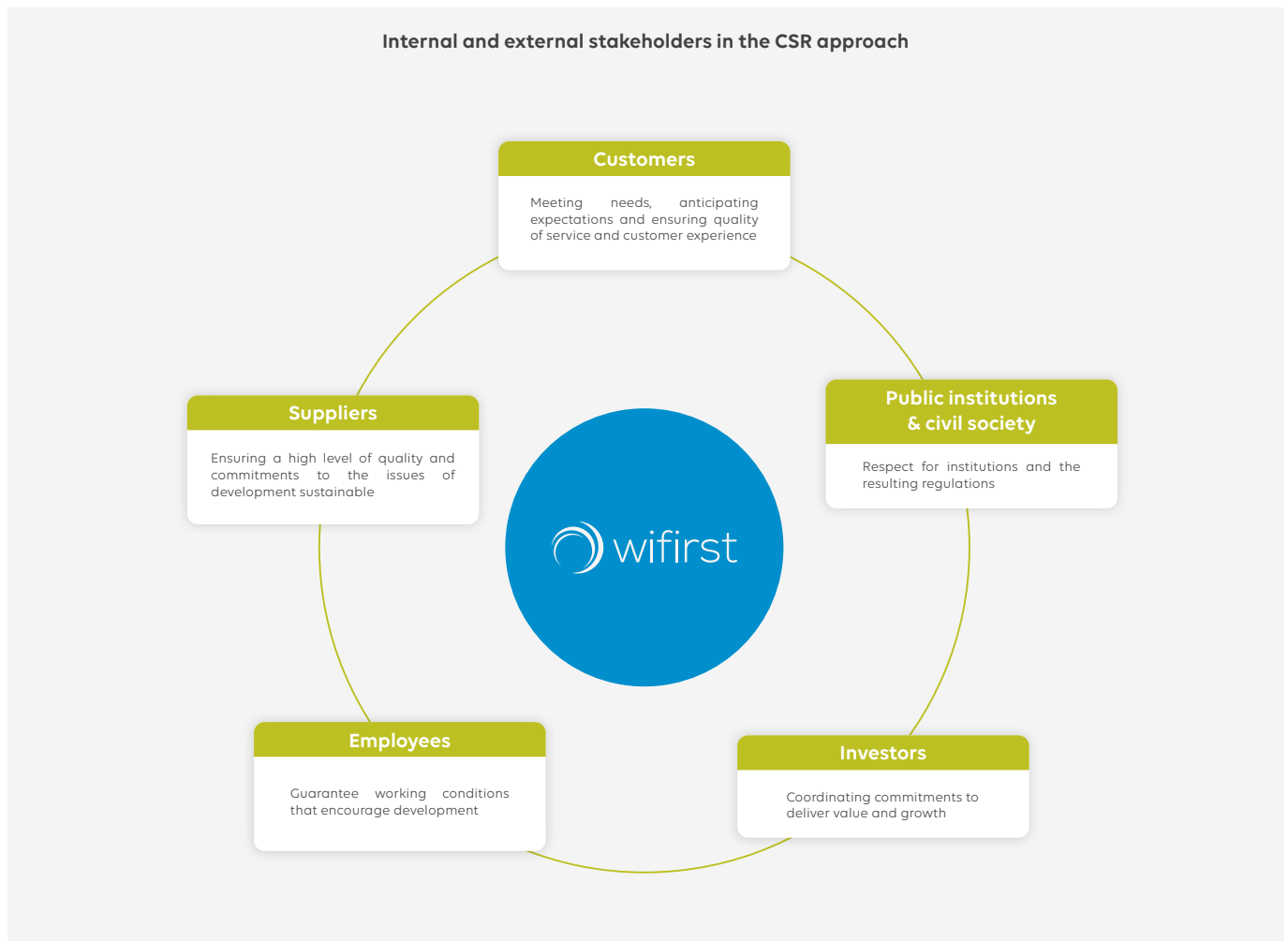- 5,766 equipment reconditioned in 2024

1.4 CSR governance

The CSR department reports to the Group's Chief Financial Officer, and its main task is to manage, drive and measure the elements that make up the roadmap:
• Restructuring the Group's strategy around CSRD
• Involving the various departments in the development of the CSR approach
• Communicating progress to stakeholders
A quarterly CSR Committee meeting is organised in the presence of the Executive Committee to report on the implementation of the roadmap, present the results and coordinate actions. CSR is also monitored by the Supervisory Board, chaired by a director appointed by the shareholders, which meets every three months to discuss progress on the roadmap.

Wifirst considers all its stakeholders to ensure the development of its CSR strategy:

Internal and external stakeholders in the CSR approach

Customers
Meeting needs, anticipating expectations and ensuring quality of service and customer experience

Public institutions & civil society
Respect for institutions and the resulting regulations

Suppliers
Ensuring a high level of quality and commitments to the issues of development sustainable

Employees
Guarantee working conditions that encourage development

Investors
Coordinating commitments to deliver value and growth

wifirst

1.5 Dual materiality matrix

Wifirst launched the CSRD project in November 2024 to anticipate and adapt the roadmap and comply with the requirements for its coming into effect in 2026 covering the year 2025. At the kick-off meeting with the board of directors, the background and components of the CSRD were presented, as well as the various stages of the project during which the committee would be involved.

Consequently, individual interviews with each member of the board of directors were conducted at the end of 2024 to identify the positive and negative impacts, risks and opportunities across the ESRS in addition to a specific issue linked to Wifirst's sector: tools and cybersecurity.

By analysing the RIO's for each issue identified and using the rating scale defined by EFRAG, the results are presented in the dual materiality matrix below:
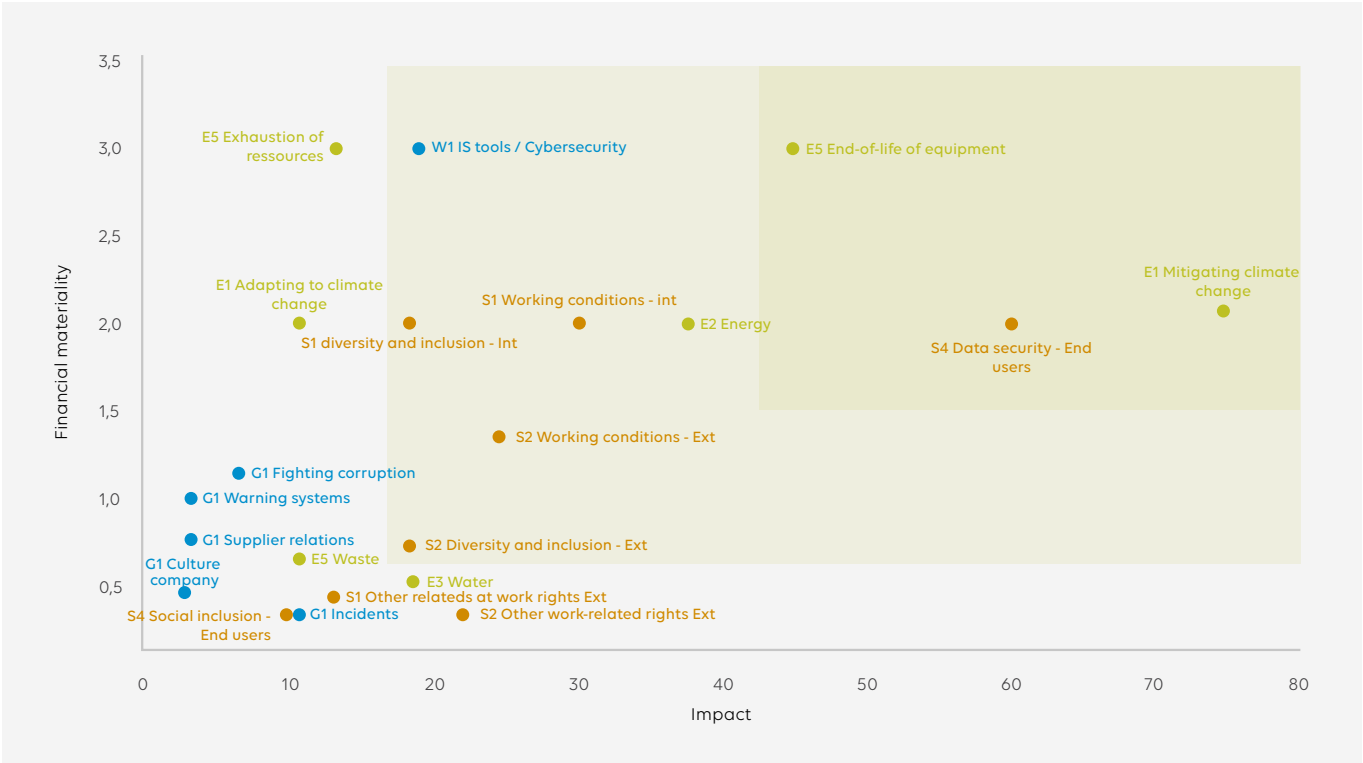
This matrix was validated by the board of directors and by the audit firm BDO as part of the preparation for publication of the sustainability report.

1.6 Roadmap

The roadmap established in 2023, validated by investors and the board of directors, provides the framework for the approach based on the 3 pillars of CSR:

PILLAR	FDR
Environment	• Calculate the annual carbon footprint and steer the trajectory of in- tensity reduction • Helping customers to adopt a digitally responsible approach, analysing their energy performance and/or deploying refurbished equipment • Contributing to the circular economy with our end-of-life equipment • Raising employee awareness of climate issues
Social	• Equal opportunities and promoting diversity • Developing skills through training and career development • Creating a social climate conducive to dialogue within the company • Ensuring health and safety through a healthy working environment
Gouvernance	• Securing internal and external networks by obtaining ISO 27001 certification • Fighting corruption • Involving suppliers in a sustainable development approach • Maintain a high level of network quality and customer experience

1.7 Report framework

The scope of the sustainability report covers all the subsidiaries consolidated by the Group, with the exception of the German subsidiary Hotsplots, acquired in 2024.
The scope covered by the report is indicated below each indicator table as a percentage of consolidated sales for 2024.
The internal CSR process has been structured in accordance with the principles set out in the ISO 26000 standard, based on the organisation's holistic approach. With membership of the United Nations Global Compact in 2021, the Sustainable Development Goals reference framework has been added to enhance the structure of the commitments:

ISO 26000 : Wifirst's organisation

Human rights	Relationships and working conditions	Good business practice	Questions relating to customers	Environnement
-Discrimination and vulnerable groups -Civil, economic, social and cultural rights -Fundamental principles and the right to work	-Employer/employee relations -Working conditions and legal protection -Social dialogue -Health and safety at work	-Fighting corruption -Political encouragement manager -Promoting responsibility in its supply chain value	-Services with a low environmental impact -After-sales service and dispute resolution -Data protection -Education and awareness of sustainable development	-Sustainable use of resources -Mitigating and adapting to climate change
5. GENDER EQUALITY	3. ACCESS TO HEALTH	17. PARTNERSHIPS TO ACHIEVE THE OBJECTIVES	12. RESPONSIBLE CONSUMPTION AND PRODUCTION	13. MEASURES TO COMBAT CLIMATE CHANGE

The ESRS are aligned with the standards of the International Sustainability Standards Board (ISSB) and the Global Reporting Initiative (GRI), according to the mapping produced by EFRAG. In an effort to simplify and standardise reporting, Wifirst has chosen to report information based solely on ESRS standards.

To promote its approach externally, Wifirst underwent the EcoVadis assessment in 2022 and was awarded the gold medal, proof of its commitment to rights, the environment and responsible purchasing.

2. Environment

Reducing environmental impact is at the heart of Wifirst's strategy. Since 2020, Wifirst has been calculating its carbon footprint and promoting circular economy and responsible digital technologies. Wifirst's environmental policy is based on the following commitments:
• Calculate the annual carbon footprint and manage its trajectory
• Contributing to the circular economy of our end-of-life equipment
• Helping customers adopt a digitaly responsible approach, whether by analysing energy
• performance and/or deploying reconditioned equipment
• Raising employee awareness of climate issues by Climate Fresco workshops.

2.1 Climate change (ESRS E1)

To facilitate the analysis of its environmental impact, Wifirst has followed the ADEME methodology (coordinated and distributed by the Carbon Footprint Association in France). It takes into account the company's various emissions into the 3 scopes whose methodology is based on quantity consumed x emission = CO_2 emissions.
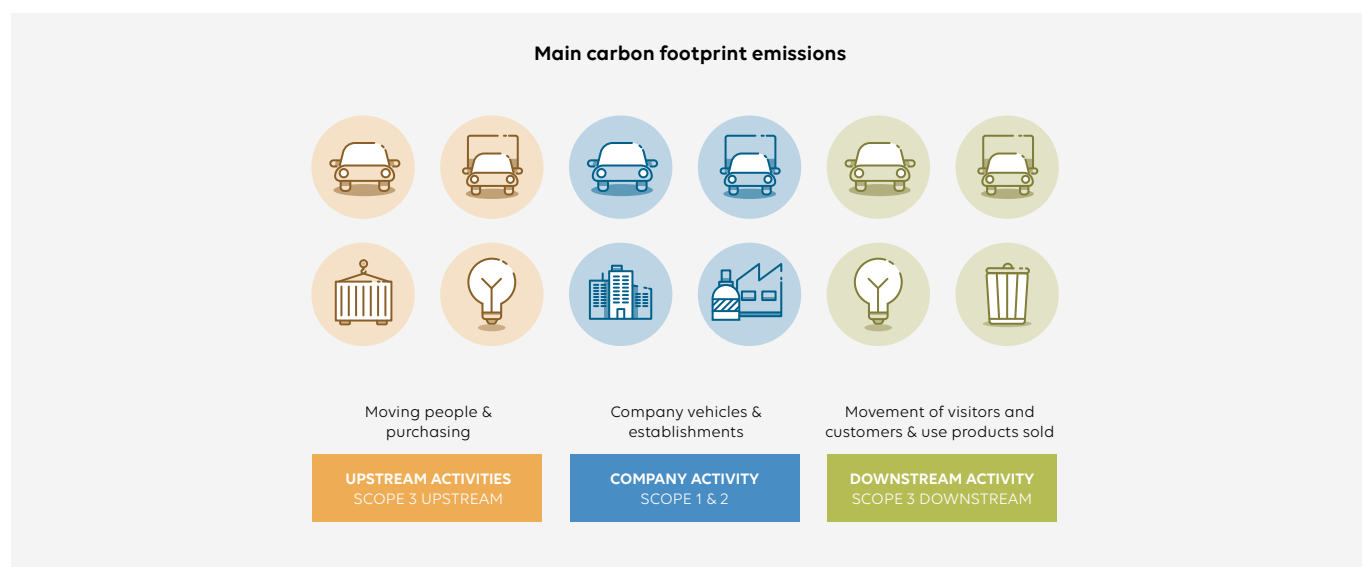
The quantity consumed is expressed in the product unit (litres of petrol, kWh consumed, number of items of equipment deployed, etc).

Emissions factors correspond to the quantity of CO_2 emitted when a product or service consumed.

The sources emissions were determined on the basis of the various scopes covered by the GHG Protocol:
• Scopes 1 and 2 concern direct emissions from fixed or mobile installations located within the organisational perimeter and from sources owned or controlled by the organisation.
• Scope 3 concerns indirect emissions, those linked to the production of electricity, heat or steam imported for the organisation's activities, as well as those linked to the organisation's value chain.

Main carbon footprint emissions

Moving people & purchasing	Company vehicles & establishments	Movement of visitors and customers & use products sold
UPSTREAM ACTIVITIES SCOPE 3 UPSTREAM	**COMPANY ACTIVITY** SCOPE 1 & 2	**DOWNSTREAM ACTIVITY** SCOPE 3 DOWNSTREAM

There is one main indicator that puts our greenhouse gas emissions into perspective as a function of our carbon intensity, which corresponds to the total carbon footprint (scope 1, scope 2 and scope 3) divided by the traffic hosted on our networks (in Petabytes), giving a measurement in gCO2 / GB (gigabyte).

Since the report published in 2021, we have refined the assessment method improve data collection, refine calculations and added new items to bring our carbon emissions closer to reality.

Carbon intensity

	2020	2021	2022	2023	2024
gCO2e / Go	9.4	9.0	8.8	7.9	4.9

Evolution of the Carbon Footprint

tCO2e	2020	2021	2022	2023	2024
Scope 1&2	93	129	173	217	184
Scope 3	2,727	3,364	4,284	5,379	4,960
Total	2,820	3,492	4,457	5,596	5,144

Despite a 12% growth in sales between 2023 and 2024, there has been a reduction in Carbon and carbon intensity, which can be explained in several ways:

• Gradual transition of the vehicle fleet to electric, with the introduction of 3 vehicles in 2024 and a reduction in auditor travel
• Reduction in business travel and the transport of goods, due to better management of interventions
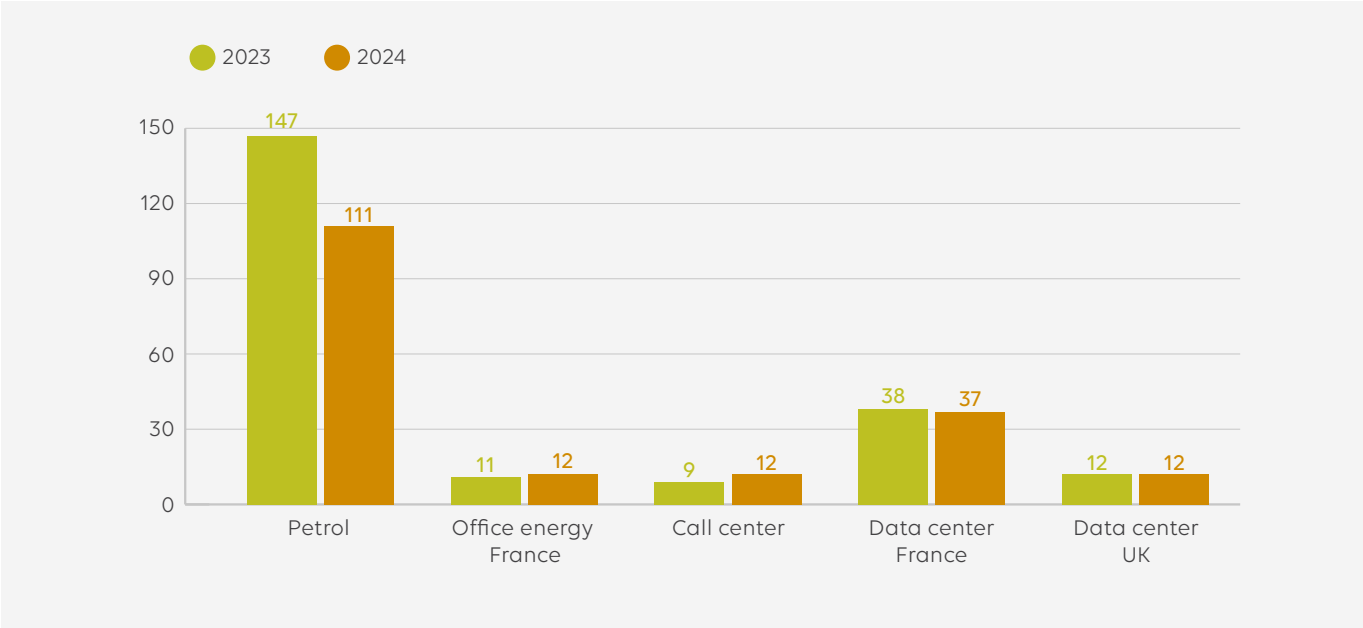
Proportion by scope

Freight transport of sale **8%**

Business travel **8%**

Commuting to work **2%**

Petrol **2%**

Electricity **1%**

Fixed assets **48%**

Intermediate consumption **15%**

Consumption equipment **18%**
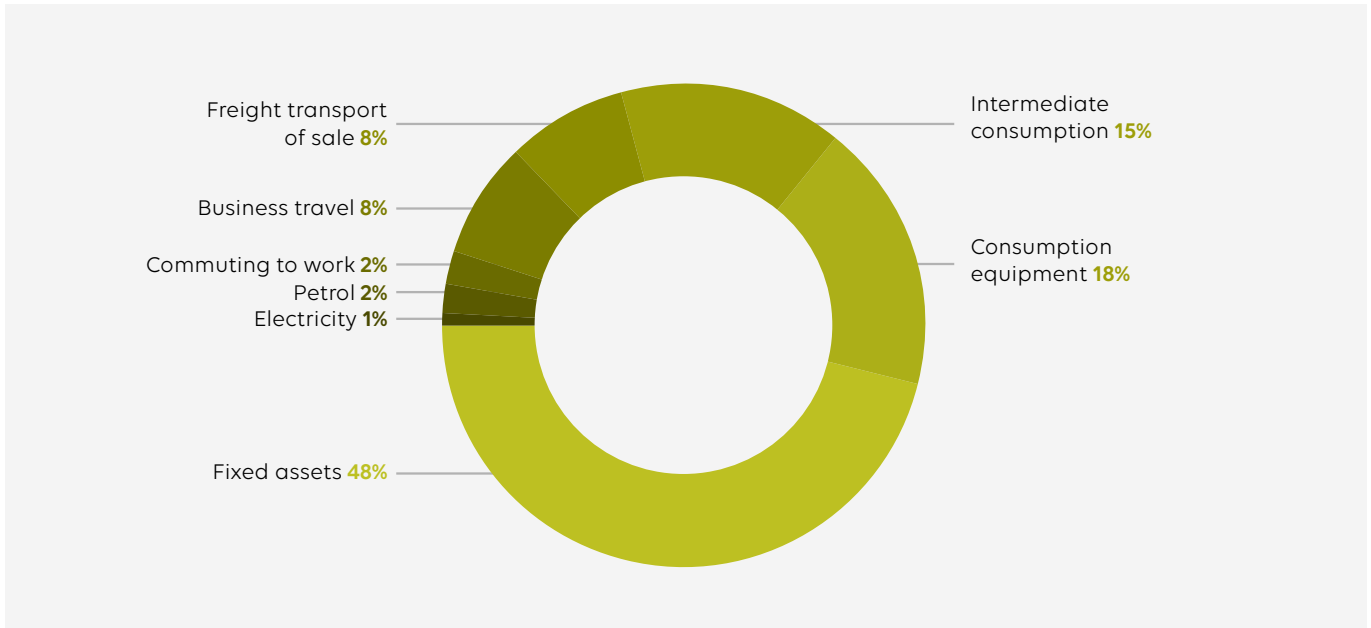
Direct emissions from petrol combustion and energy consumption account for 3% of GHG emissions, while indirect emissions account for 97%:

- **The on-board footprint** includes the immobilisation of equipment (office equipment, servers, equipment deployed at customer sites, etc.).
- It takes into account the manufacturing footprint of the products amortised over their lifetime, based on the period of use during the timeframe studied (1 year). Equipment consumption corresponds to the annual kWh for the use of the equipment deployed.
- **Business travel** includes travel by sales staff, field representatives and employees who travel on an exceptional basis, as well as maintenance work.
- With a fleet of 25 cars, the majority of which still consume petrol, this is the main source
- Scope 1 emissions. These cars are used by our auditors, who - although spread out geographically - cover the whole of France.
- Energy consumption by networks, which is playing an increasingly important role in the breakdown (intermediate consumption)

Scope 1 and 2 trends

● 2023 ● 2024

Category	2023	2024
Petrol	147	111
Office energy France	11	12
Call center	9	12
Data center France	38	37
Data center UK	12	12

Wifirst's scope 1 & 2 emissions combined were 184 tCO2e in 2024, down 15% on 2023.
Company vehicles were the main source (60%), followed by energy consumption by data centres (27%).
The reduction in scope 1 is explained by the gradual transition of the vehicle fleet to electric vehicles. At the beginning of 2024, Wifirst has replaced 3 combustion vehicles with electric vehicles, and this transition will continue in 2025 with the replacement of 6 new vehicles.
In addition, the number of on-site visits by auditors was reduced by 25% between 2023 and 2024, having a direct impact on the number of kilometres travelled and therefore on consumption.
Scope 2, calculated on the basis of premises, remains fairly stable due to a slight increase in energy consumption between 2023 and 2024, particularly for buildings in France:

	2023	2024
Consumption (kWh)	116,516	129,667

In addition, Wifirst has made commitments from 2025 onwards to progressively transfer electricity contracts in order provide guarantees of origin for consumption from renewable energies. In December 2024, the first contract was amended to include a 100% green guarantee.
The increase in energy consumption by our partner ADM Value's call centres is explained by the work carried out on the Madagascar site.

Scope 3 evolution
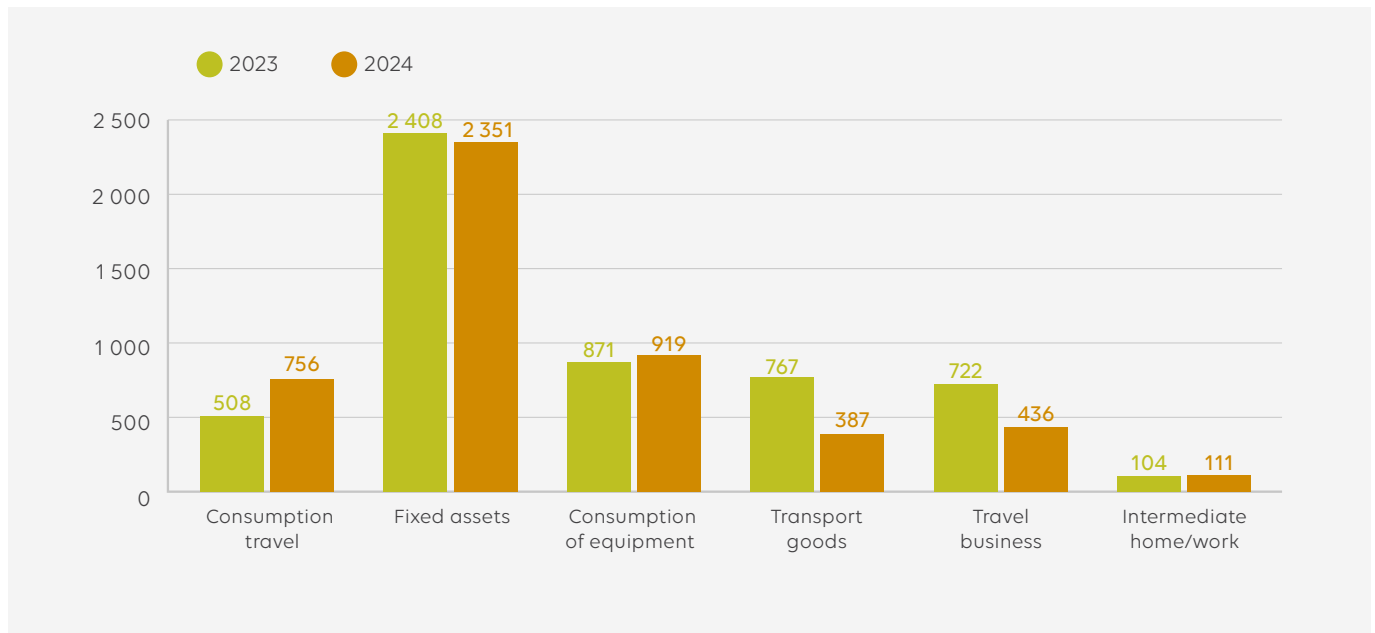
Intermediate consumption, corresponding to hosted traffic, rose sharply between 2023 and 2024 with the roll-out of Les Mousquetaires points of sale (STIME), which began in 2020 and ended in early 2024.

The sharp 50% fall in freight transport is also justified by the STIME project, as all deliveries were completed at the beginning of the year, representing a 30% drop in the number of parcels delivered, coupled with a 33% drop in the number of integrators called upon to install equipment on customer sites, with a direct impact on the number of kilometres travelled.

Business travel fell by 40%, mainly due to a reduction in air travel, especially international travel (down 30%).

A new business travel policy was introduced in 2025 to keep pace with changes in international travel and encourage employees to use the train whenever possible.

Finally, business travel also includes the kilometres travelled in connection with maintenance services for the after-sales service, which have been reduced by almost 30% thanks to the efforts made by the entire support chain to reduce call-outs through better analysis and organisation.

As a result, scope 3 has decreased by 8% overall between 2023 and 2024, both for cyclical reasons and as a result of actions taken to reduce the carbon footprint.

2.2 Circular economy (ESRS E5)

Wifirst implements a variety of measures to reduce the environmental impact of its activities and contribute to the circular economy, in particular by developing reconditioned equipment and extending the lifespan of equipment to combat programmed obsolescence.

### The circular economy in detail

Sorting materials
The equipment to be reconditioned is identified and validated by the technical teams

Reconditioning equipment
A return process has been developed to ensure quality through appropriate packaging and to facilitate tracking and tracing of the equipment.

Recycling obsolete equipment
Local waste collection centres have been identified to enable materials to be recycled and to reduce the carbon impact of travel.
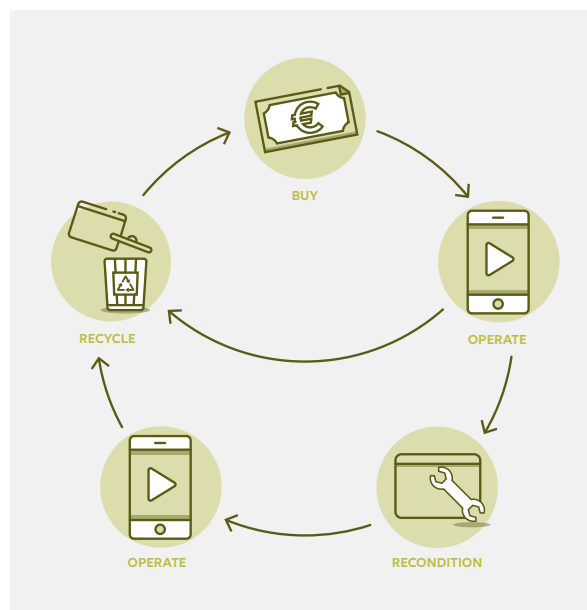
Equipment redeployed at customer sites
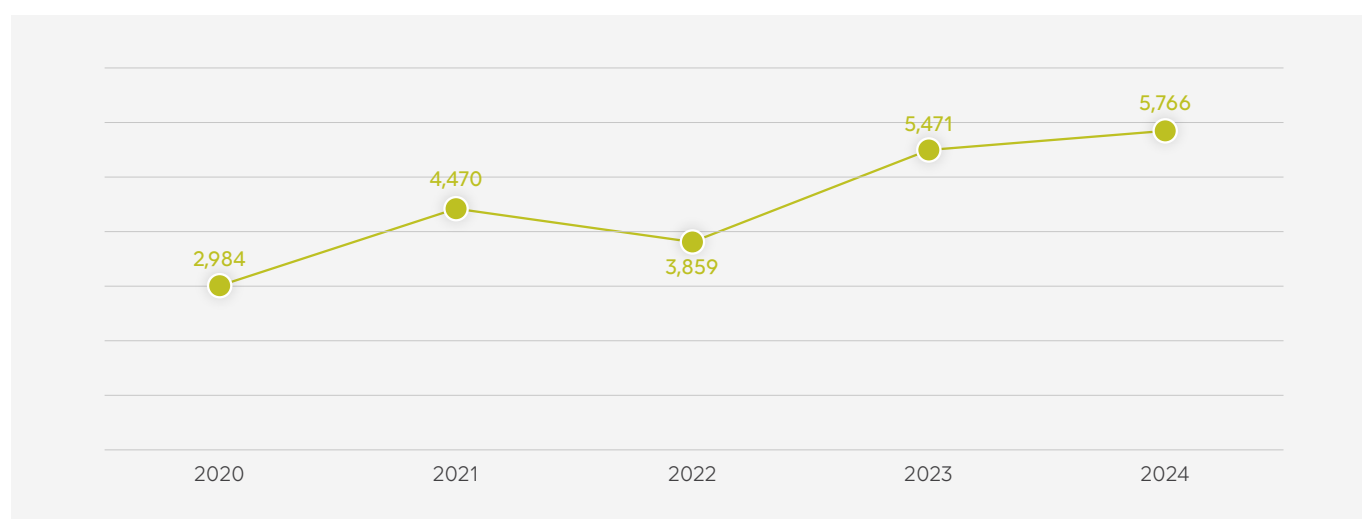
Since 2020 a total of 2,550 devices (Switch, Wibox and AP) have been redeployed to customers.

Waste management

To date, for the end-of-life of equipment deployed at customers' sites, Wifirst sends the whole package to its partner and logistics centre ELOGS, which works in conjunction with ECOLOG-IC, the national eco-organisation for the prevention, collection and recycling of WEEE.

To date, Wifirst has no data on the quantity of waste generated by customer equipment, but a partnership project is underway to manage and recycle WEEE. Details of internal waste by stream are given below:

	Waste (kg)	Recycled	%
Paper	2,530		
Plastic	31		
Glass	66		
Cans	10		
Wood	100		
Organic waste	1,118		
CIW	13,302		
TOTAL	**17,158**	**2,799**	**16%**

A number of initiatives have been taken to help reduce and recycle waste
- Recycling printer cartridges since 2015
- Waste sorting on all premises since 2018
- Use of recycled paper and double-sided printing from 2019 onwards
- Purchase of reconditioned phones since 2023

2.3 Digital responsibility

As a telecoms company, Wifirst has a responsibility to implement digital responsibility, which involves using and managing the technologies deployed while limiting the impact on the environment.

Unified networks

The most effective way of reducing a network' environmental footprint is to pool the infrastructure. This reduces the number of devices and therefore indirectly the energy consumption of the network.

The unified network consists of connecting different digital services on a single infrastructure. This makes it possible to divide by 2, 3, 10 or more the number devices that need to be produced, routed, installed and supplied with energy.
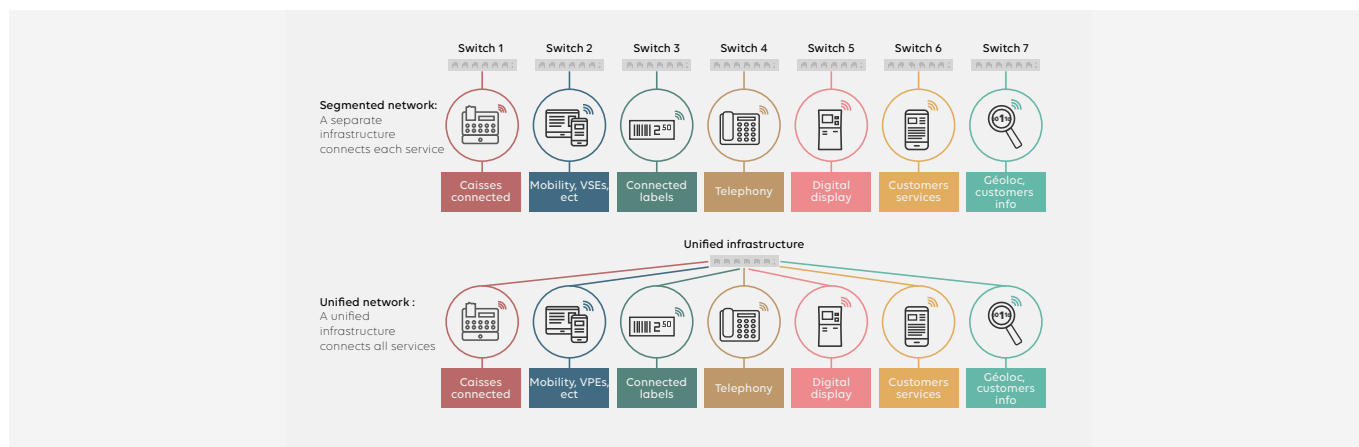
The challenge is therefore to reduce the environmental footprint of infrastructures while enabling the growth of digital uses (limiting costs, risks and environmental impact). Controlling end-to-end networks is one of the best ways of reducing environmental impact and cutting greenhouse gas emissions.

Energy-saving solution

Wired and wireless connectivity are systematically at the heart of energy-saving solutions. By listing a number of high-quality partners, Wifirst is leveraging its WiFi expertise and deployment capabilities to support these energy-saving initiatives, which aimed at hotels, residences and office buildings alike:

- In-room temperature control using WiFi-connected thermostats for significant savings of up to 40%.
- Building monitoring and control platforms using wireless protocols or artificial intelligence to optimise customers' overall energy consumption.

Future projects

Not all network equipment is equal when it comes to functionality, and the same is true when it comes to energy performance. If we are to contribute to a responsible digital future, we need to know how much energy networks consume and what their functional requirements are, so that we can choose equipment that consumes less energy.
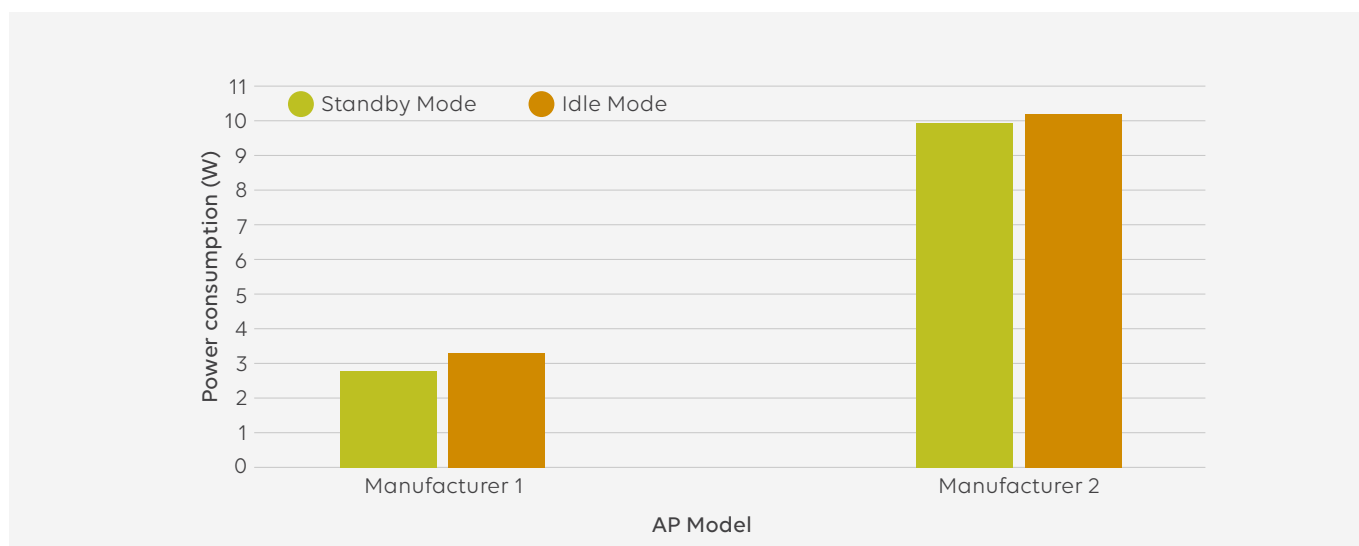
2.4 Raising awareness of environmental issues

The Executive Committee took part in a Climate Fresco in September 2024 to raise awareness of climate issues.

In order to involve all employees in this approach on the climate and the environment, Wifirst's CSR manager has been trained to be a facilitator of the Climate Fresco and to organise regular sessions for volunteers from 2025 onwards.


3. Social (ESRS S1)

Wifirst's commitment to its employees is reflected in its recruitment, management, training and internal development policies. Wifirst's ambition is to foster an inclusive culture that enables every employee to develop their full potential, whatever their individual characteristics. Wifirst's social policy is therefore based on the following commitments:

• Equal opportunities and promoting diversity
• Developing skills through training and career development
• Creating a social climate conducive to dialogue
• Ensuring health and safety through a healthy working environment
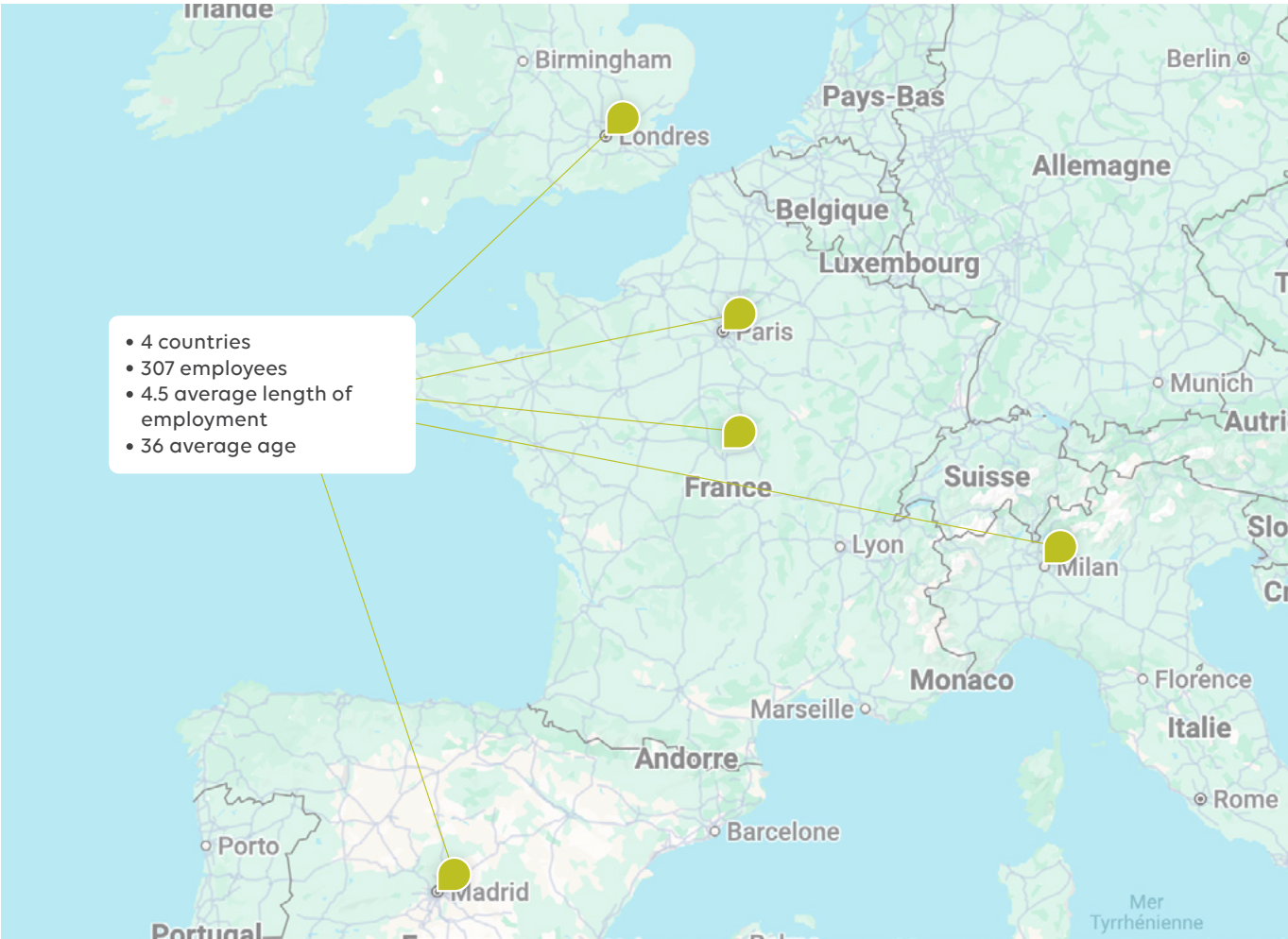
Headcount at 31/12/2024

Wifirst is growing, and this is reflected in the 30% increase since January 2022.

Change in workforce over the last 3 years
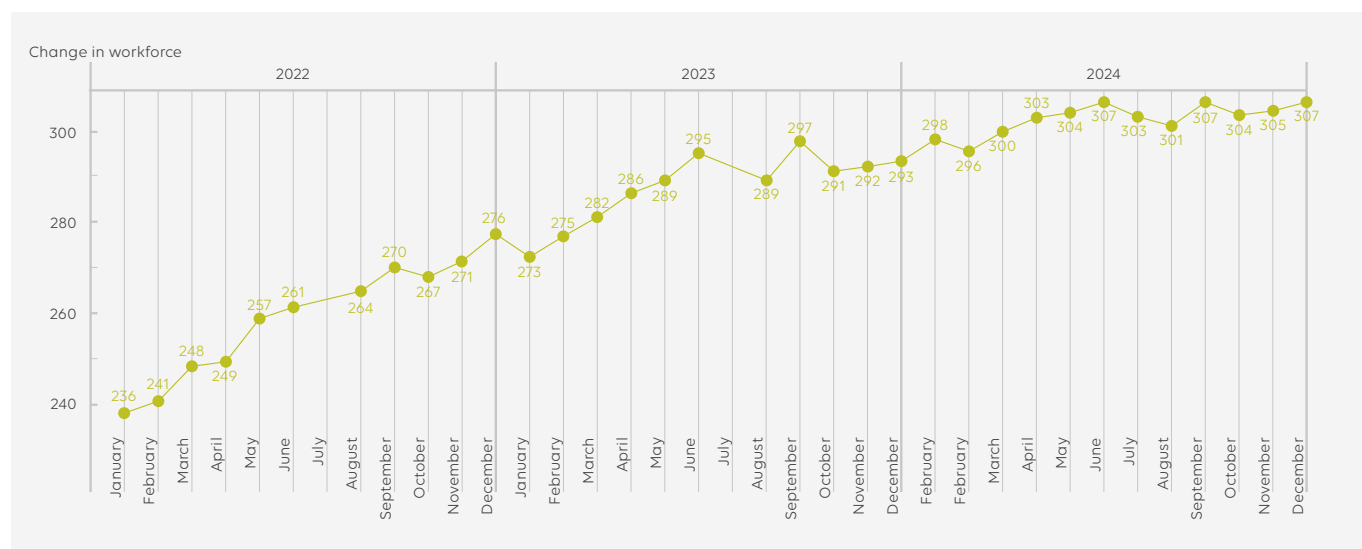
Membership and composition

- 4 countries
- 307 employees
- 4.5 average length of employment
- 36 average age

Workforce by type of contract

OPEN-ENDED CONTRACT	97.72%
CDD	0.98%
Trainee	1.30%

Focus diversity and inclusion

As of 31/12/2024, women represented 25% of the Group's workforce, and 37% of employees recruited in 2024 were women.

To achieve equality between women and men, professional equality index is an essential tool for evaluating and improving practices. In 2024, Wifirst achieved a score of 93/100, with :
• Gender pay gap: 38/40
• Difference in the rate individual increases: 20/20
• Difference in promotion rates: 15/15
• Percentage of employees receiving a pay rise in the year following their return from maternity
• Leave: 15/15
• Number of employees of the under-represented gender in the top 10: 5/10 In 2023, Wifirst signed a collective agreement on equality in the workplace. This agreement reaffirms fundamental principles such as non-discrimination in recruitment and equal pay, emphasising the mutual enrichment brought about by gender diversity.

The agreement sets progress targets and action plans, as well as indicators for monitoring developments in the following areas:
• Recruitment and job retention
• Training
• Career development
• Parenthood and work-life balance
• Preventing and dealing with sexist behaviour and sexual harassment in the workplace

Wifirst is also committed to promoting the inclusion of people with disabilities in the workplace through an annual communication plan:
• Information on the role of the company disability adviser
• Webinar to raise awareness among managers
• Awareness-raising workshops for employees at several key times of the year (Solidarity Day, European Week for the Employment of Disabled People)

3.1. Managing jobs and skills

Managing staff turnover is a major challenge for Wifirst (cumulative permanent staff turnover at 31/12/2024 : 11,62%). Against this backdrop, Wifirst carries out an annual and professional interview campaign for all its employees. These interviews help to better understand employees' expectations, identify training needs and define appropriate career paths.
Each employee can then discuss with manager :
• a review of past year and objectives for the year ahead
• career prospects and training needs
• work-life balance
These interviews are part of a forward-looking approach to jobs and talent management, aimed at anticipating the development of employees' skills in line with the company's future needs.
Wifirst has fully embraced this strategic issue of skills development in the digital sector, offering both internal and external training.
The annual interviews are therefore the first step in drawing up a skills development plan, listing all the training courses provided by external organisations.
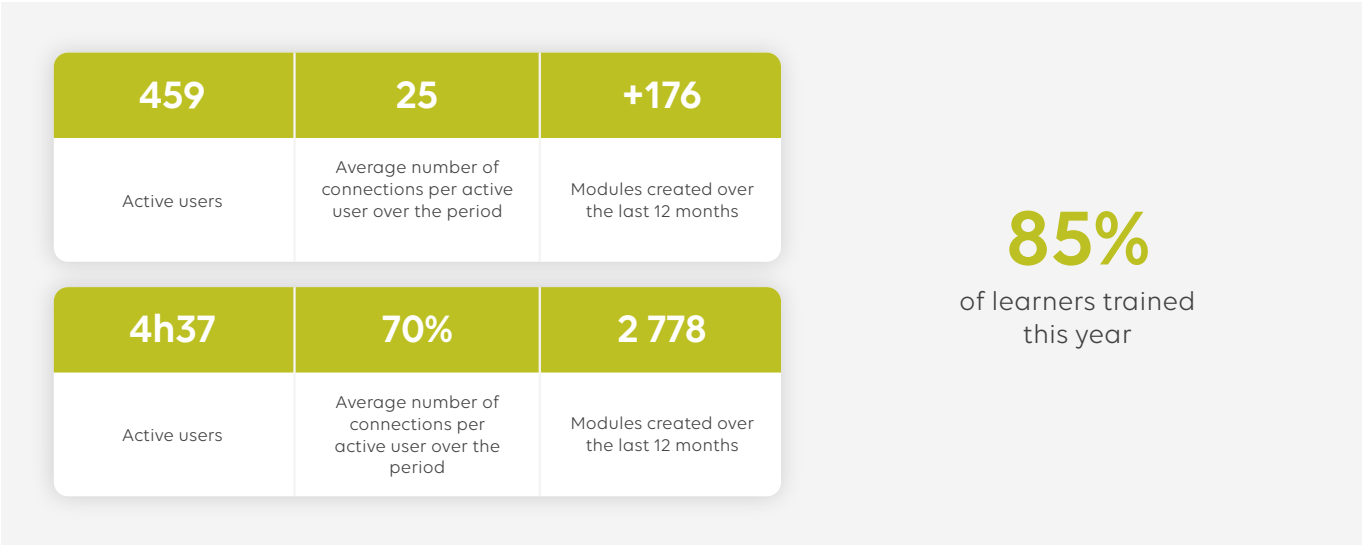
In 2024, 55 external training sessions were deployed, totalling 493.5 hours.

With regard to internal training, Wifirst deployed the 360Learning platform in 2022 to provide training modules on the following main topics:
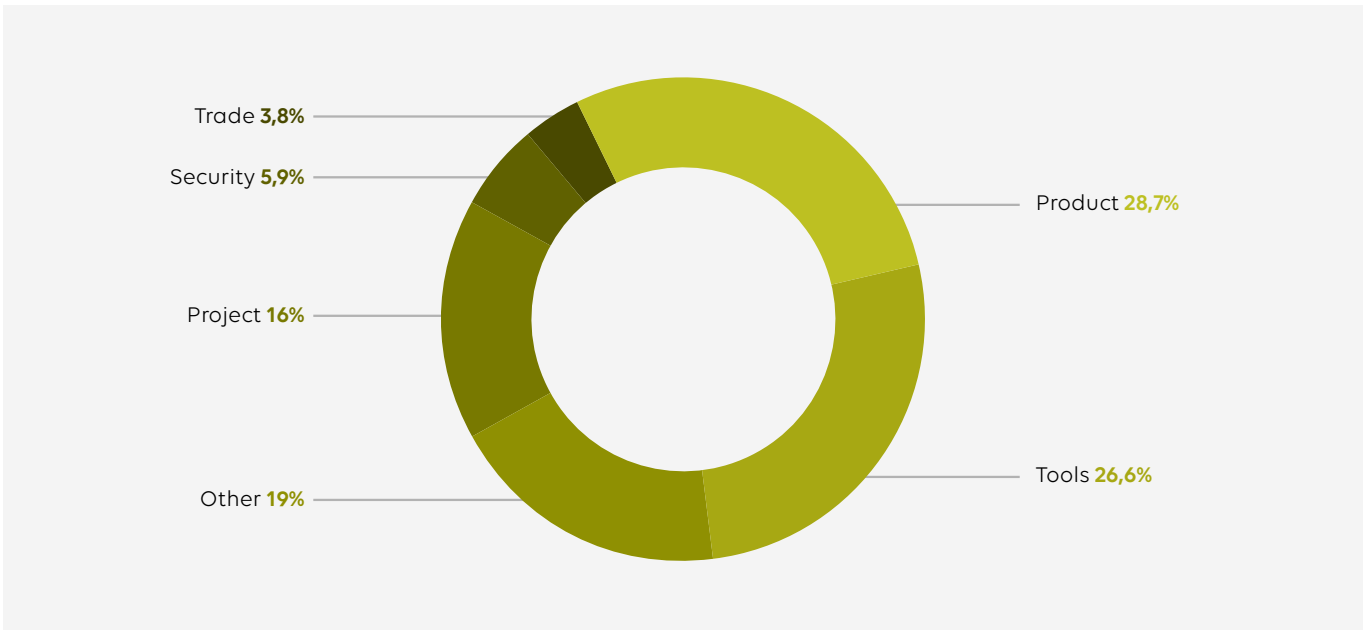• Product
• Project
• Tools
• Business
• Security
• Other
The tool can also be used to train external stakeholders such as its customer relations and supervision partners, such as ADM Value and ConsupOn, in the same way as internal employees.
By 2024, 360Learning will represent more than 4.5 hours of training, with nearly 400 stories available to learners:

459	25	+176
Active users	Average number of connections per active user over the period	Modules created over the last 12 months

4h37	70%	2 778
Active users	Average number of connections per active user over the period	Modules created over the last 12 months

85%
of learners trained this year

Also in 2024, training courses will be divided into the following categories:

Trade **3,8%**
Security **5,9%**
Project **16%**
Other **19%**
Product **28,7%**
Tools **26,6%**

In addition to e-learning courses, in-house training takes the form of face-to-face or distance learning sessions led by in-house trainers and trainers.

In 2024, more than 240 employees benefited from in-house training, representing a total of more than 1,800 hours of training.

These in-house training courses cover the following topics:
• Business
• Onboarding
• Tool
• Product
• Project
• Security

In 2024, the breakdown of training courses is as follows:

Business **9,1%**
Security **6,1%**
Business **9,1%**
Onboarding **15,2%**
Product **48,5%**
Tool **18,2%**
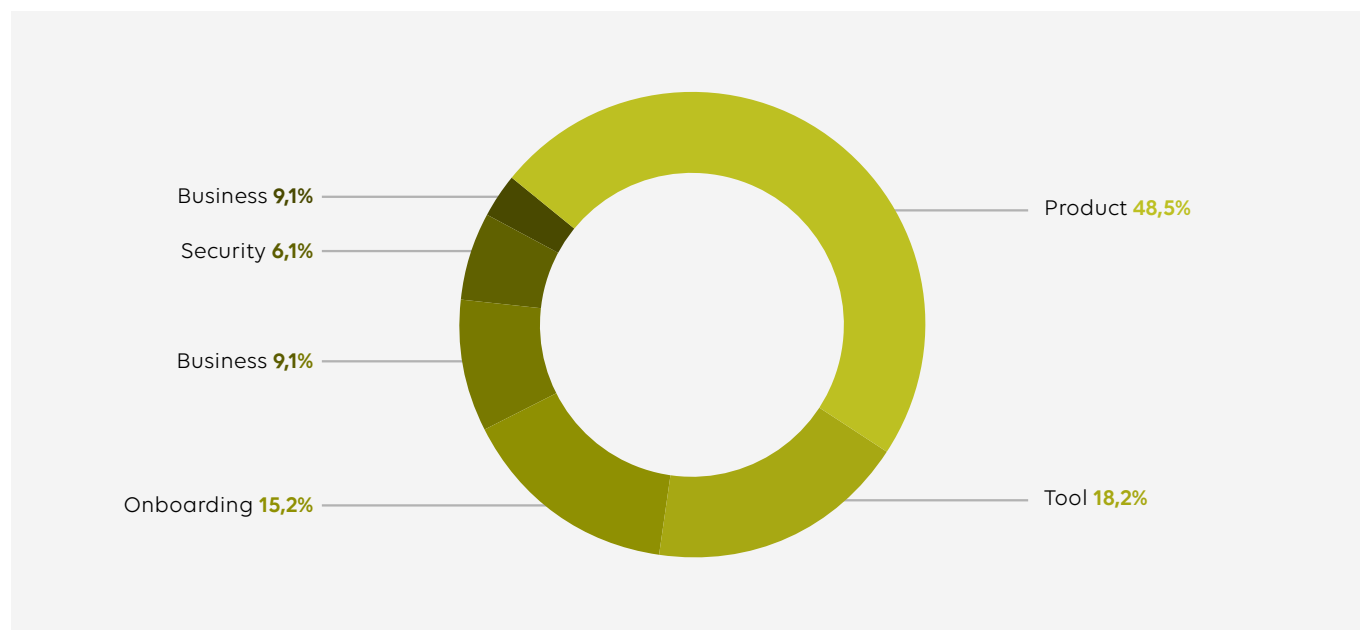
Wifirst is convinced that the best opportunities start internally. Internal is fully integrated into the company, enabling skills to be shared, know-how to be preserved and employees to be supported in their career plans. Wifirst is also convinced that its employees are in the best position to recommend talented people who share its values, and has set up a co-optation programme, enabling its employees to work towards strengthening its teams.

3.2. Working conditions

Wifirst has a Social and Economic Committee, renewed at the last professional elections in 2023 and elected for 4 years, which is necessary to ensure social dialogue and represent all the company's employees.

A meeting is organised twice a month by the members of the CSE, to which all employees are invited to put questions to the elected representatives.

The CSE is regularly informed and consulted on the following subjects in particular:
• Health and working conditions ;
• Work organisation and company projects ;
• Economic and financial topics ;
• Social data.

Wifirst implements measures to make all its employees aware of the risks associated with their professional activity. These initiatives are accessible to all employees in the form training courses or by e-mail/new HR communication (with documentation accessible to all employees via the internal network).

The various safety measures deployed

1. Annual communication plan for World Day for Safety and Health at Work.
A reminder of the role of the SST and PPE, the rules for evacuating buildings and provision of e-learning modules to raise awareness of occupational risks.

2. Annual communication plan for Road Safety Week at work
Provision of a sheet setting out the risk factors in road driving and the means of prevention, and a guide dedicated to the use of company cars and the best practices to be introduced.

3. Monitoring the renewal obligations for workplace first-aid and first-response team training at sites in France (Paris and Clermont-Ferrand).

4. Regulatory training and accreditation for operational professions and regular, reinforced medical monitoring where necessary.

5. Sharing of prevention guides from the Telecommunications branch and the health centre on the company cloud, with the following themes:
- Working well in an open space
- Harassment and violence in the workplace
- Falling at ground level
- Preventing work-related stress
- The health and safety of the teleworker
- Screen work
- Road risks on assignment
- Combating sexual harassment and sexist behaviour
- Preventing addictive practices in the workplace

6. Evacuation plans and safety instructions
Evacuation plans and safety instructions for each site are available to all employees on the internal network.

7. Annual update of the Document Uniques d'Evaluation des Risques Professionnels (DUERP - Occupational Risk Assessment Document)
Drawn up in collaboration with occupational health services, the DUERP is available to all employees on the internal network.

8. Internal regulations and compulsory posting
The collective agreement and internal regulations are accessible to all employees via the cloud, as is all mandatory information that must be displayed.

These actions and tools help to reinforce safety within Wifirst and ensure rigorous monitoring of preventive measures adapted to each professional situation.

In terms of health, it should also be noted that Wifirst pays 80% of the mutual insurance contributions for its employees and their dependants, providing optimum health cover and significant financial support. In 2024 there was little absenteeism and only one accident on the way to work.

To promote employee health, Wifirst also organises weekly sports workshops on Tuesdays and Wednesdays to improve employee well-being.
- It also helps to reduce stress and prevent the risks associated with a sedentary lifestyle.

Setting up teleworking

Wifirst firmly believes that face-to-face working fosters collaboration, the exchange of ideas and the development of a strong corporate culture. That's why working in the office is still the way we do things.

Nevertheless, teleworking is a key factor in balancing professional and personal life, and Wifirst wishes to offer its employees working conditions that promote their well-being and personal development. Teleworking also contributes to the attrac- tivity and retention of teams within the company.

At Wifirst, teleworking is based on three fundamental pillars: voluntarism, trust, and a sense of responsibility.

Finally, by limiting travel and the risk of accidents on the way to and from work, teleworking is part of a sustainable development approach, reducing the company's carbon footprint and contributing to a more environmentally-friendly business.

With this in mind, a teleworking policy has been put in place, accessible to those who so wish and set at 3 days in the office / 2 days teleworking per week maximum.

4.Governance (ESRS G1)

Wifirst's commitment to governance is reflected in its fight against corruption, its compliance with applicable regulations and its collaboration with stakeholders. Its governance policy is based on the following commitments:

• Fighting corruption
• Involving suppliers in a sustainable development approach
• Securing internal and external networks by obtaining ISO 27001 certification
• Maintain the quality of our networks and customer experience

4.1 Conducting business

The conduct of our business is based on 3 main principles: the fight against corruption, with the introduction of a gifts policy, a whistleblowing procedure and a responsible purchasing charter.

Gift policy

The gifts policy, translated into all the Group's languages and published to all employees, aims to prevent corruption and guarantee ethical practices in company's professional relations.

The aim is to define the rules governing offer and acceptance gifts and invitations by employees to various stakeholders, specifying what is authorised (with care and subject to certain conditions of value and context) and what is strictly prohibited such as money or financial benefits).

The document also puts in place an organisational practice with a monitoring register and deals with patronage, sponsorship and donations, defining eachous terms and the steps to be followed.

Warning system

A whistleblowing procedure was introduced by Wifirst in 2024 to encourage employees to act with integrity and to enable reports to be made of any serious crime, and manifest breach of the law, serious threat or harm to the public interest or any act contrary to Wifirst's Code of Conduct.

The alert procedure is as follows:

• Purpose and scope of application to all Wifirst employees (internal or external, temporary or occasional) as well as to any third party whose interests may be affected by the facts reported.
• Whistleblower status and guaranteed identity protection
• Description of the alert management system
• Compliance with regulations on the protection of personal data to date, alerts have been submitted, either through the existing system or by other means.

Responsible purchasing (ESRS S2)

Wifirst has introduced a responsible purchasing charter, the main aim of which is to ensure that Wifirst's partners comply with CSR criteria, in the same way as cost, quality, service and risk management criteria, based on the code of conduct and the Global Compact Sustainable Development Goals. The charter details both Wifirst's commitments to suppliers and subcontractors and the commitments expected of the latter by Wifirst:

- Wifirst's commitments to its suppliers and subcontractors are based on transparent selection, ethical behaviour, respect for confidentiality and anti-corruption regulations, the maintenance a relationship of trust, accurate financial information and consideration of territorial preference.
- The commitments expected of suppliers and subcontractors relate to the 3 pillars of CSR, i.e. Social (compliance with labour law, prohibition of child and forced labour, promotion of health and safety at work, combating discrimination and harassment, compliance with pay conditions and working hours), Environmental (application of the precautionary principle, improving energy performance, reducing greenhouse gas emissions and complying with regulations on banned or restricted substances) and Governance (combating corruption, money , conflicts interest, anti-competitive practices, fraud and insecure access to data through rigorous management and control procedures).

In addition, each contract concluded with suppliers and subcontractors includes a clause informing of anti-corruption laws and requiring a commitment to Wifirst's CSR policy, which reserves the right to terminate the contract in the event of non-compliance.

4.2 Cybersecurity and data protection

In order to protect customers, end-users of the networks deployed and stakeholders against digital threats, Wifirst has set up an entity dedicated information security system (the Security Committee) and an Information Security Management System (ISMS) under the responsibility of the CISO (Information System Security Manager).

Wifirst's senior management is also committed to monitoring the effectiveness of the ISMS by guiding and monitoring its performance in order to:

- Protect in-house information
- Increase performance and offer reliable solutions that meet expectations and con- sider the most stringent requirements in terms of standards and regulations (ISI 27001, rules relating to the protection of personal data) as well as requirements (traceability, transparency, etc.).

Protection of personal data

Wifirst has implemented specific information security policies to ensure compliance with legal and regulatory requirements regarding the protection of personal data.

The Data Protection Officer (DPO) works under the responsibility of Wifirst's legal department and develops security measures to protect privacy:

- Information classification: procedure communicated to all employees to enable information owners to protect the integrity, confidentiality and availability of their information, taking into account their business needs and the impact of a compromise.
- Transfer of information: procedure which takes account of transfers and their classification. Transfer agreements (including authentication of the recipient) are put in place to protectinformation during transfers, particularly with third parties. Access to information to sensitive information requires the signature of a "confidentiality undertaking". A file-sharing service is available to users to avoid storage on workstations.
- Proper use of information and other related assets: staff are made aware of the security requirements for the protection and handling of Wifirst information. IT charters and confidentiality undertakings are drawn up and communicated, specifying expected and unacceptable behaviour, monitoring activities, access restrictions and authorised or prohibited

use of information.

- Deleting information: secure deletion methods are implemented, with proof of deletion retained.
- Data masking: when the protection of sensitive data is a concern, Wifirst considers, in conjunction with the DPO, techniques such as masking, pseudonymisation or anonymisation.
- User terminals: the use of terminals and restrictions are defined in the IT charters. Workstations are protected by anti-virus software and specific measures apply to laptops used outside the premises.
- Data leakage prevention: Wifirst implements classification and document management procedures, supplemented by the transfer procedure and the file sharing tool with options for blocking and analysing shared documents.

These combined elements demonstrate Wifirst's commitment to the protection of personal data, through specific policies, detailed procedures and technical and organisational measures, including the training of employees in GDPR.

In 2024, 259 employees completed the module dedicated to the general principles of the GDPR via the 360Learning e-learning platform.

ISO 27001

Since 2021, Wifirst has been committed to implementing an ISMS (Information Security Management System) in accordance with ISO 27001 certification. This major certification, obtained following an independent audit, demonstrates Wifirst's commitment to protecting customer data and managing information security risks effectively.

Wifirst is ISO 27001 certified for all its flagship services: installation, operation and supervision of infrastructures, managed networks (WiFi, LAN, WAN, SDWAN), provision of Internet access and connected services. This certification firstly recognises the constant investment of our employees who have worked to build a solid ISMS (Information Security Management System) in our many areas of application, and it also demonstrates Wifirst's ability to protect its customers' data. This certification represents milestone in Wifirst's ongoing commitment to applying the most rigorous security procedures both within its organisation and in relation to its customers and partners.

Regular awareness-raising and training programmes are put in place for the company's employees. In 2024, 254 employees completed cybersecurity modules.

Phishing campaigns, regular monitoring of Cyber news and the sharing of best practice all help to ensure that our teams are constantly on top of these issues.

4.3 Customer experience

Wifirst attaches great importance to the customer experience and the development of quality networks that meet the needs of both customers and end users.

Our commitment to customer experience is based on active listening, a thorough understanding of the customer's needs, and a strong commitment to customer service.

25 It also focuses on the implementation of innovative solutions to continually improve service quality:

- Continuous improvement: analysing all customer feedback to identify areas for improvement
- Innovation and digitisation: integrating tools to simplify the experience and increase service ef- ficiency
- Training and involvement of teams: making employees aware of the importance of customer experience in Wifirst's approach and training employees and partners in ticket management to guarantee optimum customer satisfaction.

Wifirst is also working closely with ADM Value and ConsupOn to structure support approach for supervising deployed services, communicating with customers and resolving incidents, either remotely or with intervention. To ensure the quality of the service provided, Wifirst measures the satisfaction rate through the NPS, which reached +42 in 2024.

Appendices

Acronyms and definitions, in order appearance

Acronym	Definition
European Sustainability Reporting Standards (ESRS)	European sustainability reporting standards established under the CSRD to help companies better understand and communicate their impact
Corporate Sustainability Reporting Directive (CSRD)	European directive aimed at standardising companies' sustainability reporting
Corporate Social Responsibility (CSR)	Companies' contribution to sustainable development
Environment Social Governance (ESG)	Categories covering a company's activities that may have an impact on society or the environment
Positive and negative impacts Risks and Opportunities (IRO)	IROs are required as part of the CSRD for the dual materiality matrix rating exercise.
European Financial Reporting Advisory Group (EFRAG)	An international not-for-profit association set up to serve the public interest, particularly in the context of the CSRD.
ISO 26000	Standard drawn up by the International Organisation for Standardisation, which sets out guidelines for CSR and aimed at all types of organisation (private or public, all sectors activity included).
International Sustainability Standards Board (ISSB)	Standards body to develop financial training standards relating to sustainable development
Global Reporting Initiative (GRI)	Independent international standard-setting body for sustainable development performance
French Environment and Energy Management Agency (ADEME)	A French public body whose mission is to initiate, coordinate and carry out environmental protection and energy management projects.
Carbon dioxide (CO2)	It is the main greenhouse gas, and the increase in its concentration is responsible for climate change.
Kilowatt-hour (kWh)	Measure used for energy consumption
Green House Gas (GHG) Protocol	International protocol aimed at establishing a regulatory framework to better define and measure greenhouse gas emissions.

Acronym	Definition
Tons of CO2 equivalent (tCO2e)	Measure used as part of the Bilan Carbone to determine the quantity of greenhouse gases emitted by the company over a given period.
Greenhouse gas	Gaseous components whose increased concentration is responsible for global warming, such as carbon dioxide (CO2), methane (CH4) and nitrous oxide (N2O).
Access Point (AP)	Wireless Access Point is a network device that acts as a bridge between a wired network and a wireless network to extend the WiFi network.
Waste electrical and electronic equipment (WEEE)	Hazardous substances contained in electrical and electronic equipment specific end-of-life treatment
Non-hazardous industrial waste	All mixed non-inert and non-hazardous waste produced by business activities
Social and Economic Committee (CSE)	A single staff representation body up of the employer and an elected staff delegation with a number of members determined by the number of employees in the company.
Occupational Risk Assessment Document (DUERP)	Mandatory in all companies from the moment the 1st employee is recruited, the DUERP lists and assesses all the risks to which employees are exposed in the course of their daily work.
First aid at work (SST)	The role of the first-aid worker is to provide first aid to any victim of an accident at work, and also to take part in occupational risk prevention within the company.
First-response team member (EPI)	The PPE is able to intervene rapidly in the event of a fire breaking out, using the resources at its disposal to treat the fire where it can, secure the area to facilitate the intervention of emergency services and evacuate staff and members of the public.
Information Security Management System (ISMS)	A set of policies for managing in- formation safety
Data Protection Officer (DPO)	Function responsible for GDPR compliance
European Data Protection Regulation (GDPR)	A European regulatory text providing a framework for the processing of personal data to strengthen people's rights
Net Promoter score (NPS)	A tool for measuring the customer experience in order assess customer satisfaction and loyalty.