2025
Mission report

Sagemcom

The Sagemcom Group

Sagemcom is a French industrial group and a global player in high value-added communication products and solutions for telecom operators and utilities.
Sagemcom designs, manufactures and supplies its products worldwide, through its own factories and industrial partners.
With a presence in many countries, the Group draws on an international network of teams, manufacturing sites and centres of expertise to support its markets over the long term.
The Group is led by a stable management team, which has been at the helm of Sagemcom since it spun off from the Safran Group in 2008.

Sagemcom's head office is located in Bois-Colombes (92), the Group's nerve centre, which is also home to its R&D teams and modern development laboratories.
For many years, the Sagemcom Group has been committed to addressing the social and environmental issues associated with its activities on a day-to-day basis and has implemented concrete measures to ensure these are taken into account, placing them at the heart of the Group's core values.
Driven by a strong environmental and social culture, the Sagemcom Group became a mission-driven company in February 2022.

Our corporate purpose

All over the world, thanks to the innovative solutions designed and manufactured by our teams, we enable as many people as possible to access high-speed internet, entertainment and sustainable energy: **that is our corporate purpose.**
Our mission is to ensure that the design, manufacture and use of these solutions are carried out in a sustainable manner, in line with environmental and social commitments that are well-known and shared by all our teams, partners and stakeholders.
Our aim: to contribute to a more responsible world by aligning ourselves with the Sustainable Development Goals set out by the UN.

1 A word from the Chair of the mission c

Ahmed SELMANI,
Chief Executive Officer, Sagemcom Group

How do you view 2025 as a m

2025 marks a pivotal year for Sagemcom. It pro
the company adopted its 'mission-driven comp
it has become a genuine driving force behind t

What were the main challeng

The main challenge was to adjust certain indi
assessment of the year 2025 and to draw up m
This has been particularly true in relation to th
across the Group; on the other, we have recogn
tion of products and supplier data.
This is precisely what the mission enables us to
in our work.

What are your objectives for 2

In 2026, our aim is to build on this momentum
particular, accelerating the decarbonisation of
representative methodology for measuring the
2026 will also be a year of further developmen
women's leadership and the prevention of dis
closely aligned with the Group's operational re

committee: Ahmed SELMANI

ission-driven company?

ovides an opportunity to assess, with greater of hindsight, the strength of the foundations laid since pany' status. This year has confirmed that the mission is no longer just a framework for commitment: the company's management, decision-making and priorities.

ges you faced?

cators without compromising the original level of ambition. We needed both to produce a robust nore detailed roadmaps, better suited to the level of maturity now achieved in several areas.
he environmental pillars. On the one hand, we have continued to drive our decarbonisation efforts nised the need to improve the quality of certain metrics, particularly regarding the actual consump-

do: to stay on course, whilst adapting our methods so that we remain rigorous, credible and effective

2026?

m with renewed priorities that remain consistent with our initial commitments. This will involve, in f all our operations and our supply chain, developing more precise indicators, and adopting a more e actual use of our products.
nt in relation to Pillars 4 and 5, with new objectives in the areas of health, safety, internal mobility, scrimination. The aim remains the same: to make concrete, measurable and sustainable progress, alities.

2 Mission governance

Following the governance changes introduced in previous years, the mission committee considers that the 2025 financial year was one of consolidation. It continued to work closely with the mission's executive committee, monitoring indicators regularly and ensuring a better alignment between the strategic vision and operational realities.
This approach enabled us to review the 2022–2025 strategic plan under favourable conditions. It also made it easier to identify which indicators to retain, which to adapt, and which new initiatives to incorporate from 2026 onwards.

A mission at the heart of the company's management

At the end of the 2025 financial year, the mission committee considers that Sagemcom's mission is now underpinned by a more structured and mature governance framework.
In 2025, the mission committee focused in particular on:

- a review of the 2023–2025 targets and an assessment of the extent to which they have been met;
- the consolidation of the 2025 carbon footprint and the analysis of the most significant reduction measures;
- the growing importance of Life Cycle Assessments (LCAs), eco-design and material data;
- the supplier strategy, through CSR audits, the Carbon Disclosure Project (CDP) and the decarbonisation of components.

A CSR Department that is now fully established

The mission committee notes that the CSR and Communications Department continued to fulfil its role of structuring and steering the organisation in 2025. It notes that the department has contributed to further aligning Sagemcom's mission with the environmental and social priorities adressed across the Group.
The key priorities for the mission committee in 2025 include, in particular:

- the consolidation of the 2025 carbon results and their alignment with the Science Based Targets initiative (SBTi) trajectories;
- the growing prominence of life cycle assessments (LCAs) and LCA coverage by sector;
- the acceleration of purchases of recycled materials and the preparation of Full Material Declarations (FMDs);
- monitoring suppliers' carbon footprint through the Carbon Disclosure Project 2025 (CDP) campaign;
- the development of a more representative method for measuring actual product consumption across the Group,
- ...

Ahmed SELMANI
CEO and Chair of the mission committee

Mino YAMAMOTO
Director of the Circular Economy and R&D Excellence at Valeo

Michel BRUNET
General Manager, Human Resources

Christophe BOULAIRE
CIO

Sylvaine COULEUR
Executive Vice-President, CSR & Communication

Thibault DECOUDUN
Executive Vice President Corporate Purchasing Director

Nicolas KORBER
Broadband Solutions, Head of R&D

Cécile MAURECH
Broadband Solutions Design Office Manager

Thomas GHIER
Chief Operations Officer, Sagemcom Tunisia, and Industrial Vice-President of Sagemcom Energy & Telecom

Alain GRUBER
Secretary of the economic and social committee (CSE)

Claire TAREL
Deputy VP, Audio Video Solutions

Florian TREMBLAY
CSR Director

3 Monitoring and development of pillars

The 2025 financial year marked an important milestone in the roll-out of the mission. This year not only enabled us to assess results; it also led the committee to identify, with greater clarity, the areas that now need to be managed differently.
The mission committee believes that this approach to continuous improvement must remain at the heart of Sagemcom's strategy. Some indicators have proven their relevance; others now call for a new generation of performance targets, better suited to the realities of the business lines, the Group's geographical diversity and the level of precision required on issues that have become increasingly critical for the Group.
A carbon trajectory that remains on track.
The mission committee notes that the recalculation of the carbon baseline undertaken in previous years is now having its full effect on the 2025 management strategy. It enables the Group to track its progress using data that is more representative of actual impacts, and thus to better target the key reduction levers to prioritise.
The Science Based Targets initiative (SBTi) remains the benchmark framework within which Sagemcom operates to drive the reduction of its emissions and ensure that its trajectory is consistent with international climate targets. As requested by the Mission Committee in 2024, the Group's Net Zero 2040 trajectory was validated by the SBTi in 2025: a significant milestone that further strengthens Sagemcom's commitments.
Sagemcom's strategic direction thus sets a clear course: by 2030, the Group is committed to reducing its Scope 1 and 2 emissions by 47 per cent in absolute terms, increasing the share of renewable energy at its sites to 100 per cent, and reducing its Scope 3 emissions by 31 per cent, including those linked to the value chain and without excluding any categories of greenhouse gases. By 2040, Sagemcom aims to achieve net zero, representing a 90 per cent reduction in its total emissions, in absolute terms, compared with the 2019 baseline year.
Based on the preliminary results for 2025, the Group remains broadly on track with its commitments, having achieved a 27 per cent reduction in Scope 1 and 2 emissions compared with 2019 and a 40 per cent reduction in Scope 3 emissions over the same period.

Beyond overall performance, the mission committee emphasises that 2025 has confirmed the need to refine certain measurement tools in order to better manage the most significant levers for action, particularly with regard to the actual use of products and suppliers' environmental data.
The mission committee considers this improvement in data quality to be a priority: it is crucial to both the credibility of the reporting and the effectiveness of the action plans.

s, objectives and trajectories

Evolving indicators

The year 2025 has therefore served as a stepping stone for planning the way forward. The mission committee has highlighted the need for several targets that are due to expire in 2026 to be replaced by new objectives that will complement the framework, for example in relation to decarbonisation, water consumption, responsible digital practices, internal mobility and the prevention of sexist behaviour.
Beyond the indicators, it is essential to continue to rely on awareness-raising initiatives that help foster a shared understanding of environmental and social issues amongst all the Group's stakeholders.
For the mission committee, the challenge is therefore no longer simply to implement the fundamentals, but to refine the management approach to make it more precise.

A second follow-up audit confirming the maturity of the mission

Published in 2025 covering the period from 1 January 2023 to 31 December 2024, the second reasoned opinion from the independent third-party organisation (OTI) has once again confirmed the strength and credibility of our commitments.
Whilst the first audit had led Sagemcom to reformulate its statutory objectives in November 2023 to make them more specific and focused, this second audit confirms their soundness and enables us to assess their practical impact.
The mission committee notes that the OTI has not identified any significant irregularities that would call into question the link between the company's purpose, the social and environmental objectives set out in its articles of association, and its business activities. It also confirms that the Mission Committee has monitored the execution of the mission, that the resources deployed were adequate, and that the defined results were achieved during the period audited. It therefore concludes that Sagemcom meets the conditions required to declare itself a mission-driven company and is pursuing its objectives in line with its purpose and business activities.
The mission committee notes in particular that this second audit sheds new light on the Group's mission. It emphasises that statutory commitments are addressed at a strategic level and are now fully integrated into all the issues the Group is addressing.
For the purposes of this mission report, the committee considers that this evolution marks a shift in perspective: it is no longer simply a matter of reporting on a mission framework that is undergoing adjustment, but of demonstrating that it is now stabilised, structured and fully integrated into the Group's governance. A new reasoned follow-up opinion will be published in 2027 covering the financial years 2025–2026.

Pillar #1

Supporting environmental initiatives to redu


uce the impact of our business

Pillar #1

The mission committee notes that, in 2025, Sagemcom remained broadly on track with its environmental targets, with a preliminary reduction of 27 per cent in Scope 1 and 2 emissions compared with 2019.

This trend is driven by the continued roll-out of renewable electricity contracts and renewable energy certificates wherever possible, as well as the initial impact of self-consumption schemes.
However, this trajectory calls for particular vigilance at certain sites. Our sites in Tunisia – Ben Arous, Ezzahra and Sagemcom Software & Technologies (SST) – alone account for the bulk of the remaining Scope 2 emissions; the development of solar solutions for these sites therefore remains a key driver in meeting our 2030 target.
The 2025 financial year also confirmed the need to supplement climate management with new, more detailed indicators. This is particularly the case for non-process water consumption, for which a specific trajectory will be established from 2026 onwards.

Scopes 1 and 2:

	Reference	2025 results	Development
Scope 1+2 Group	2019	Preliminary	-27 %

Scope 3: Preliminary result; projections are currently being recalculated.

	Reference	2025 results	Development
Group Scope 3	2019	Preliminary	-40 %

Pillar 1 – 2025 Indicators:

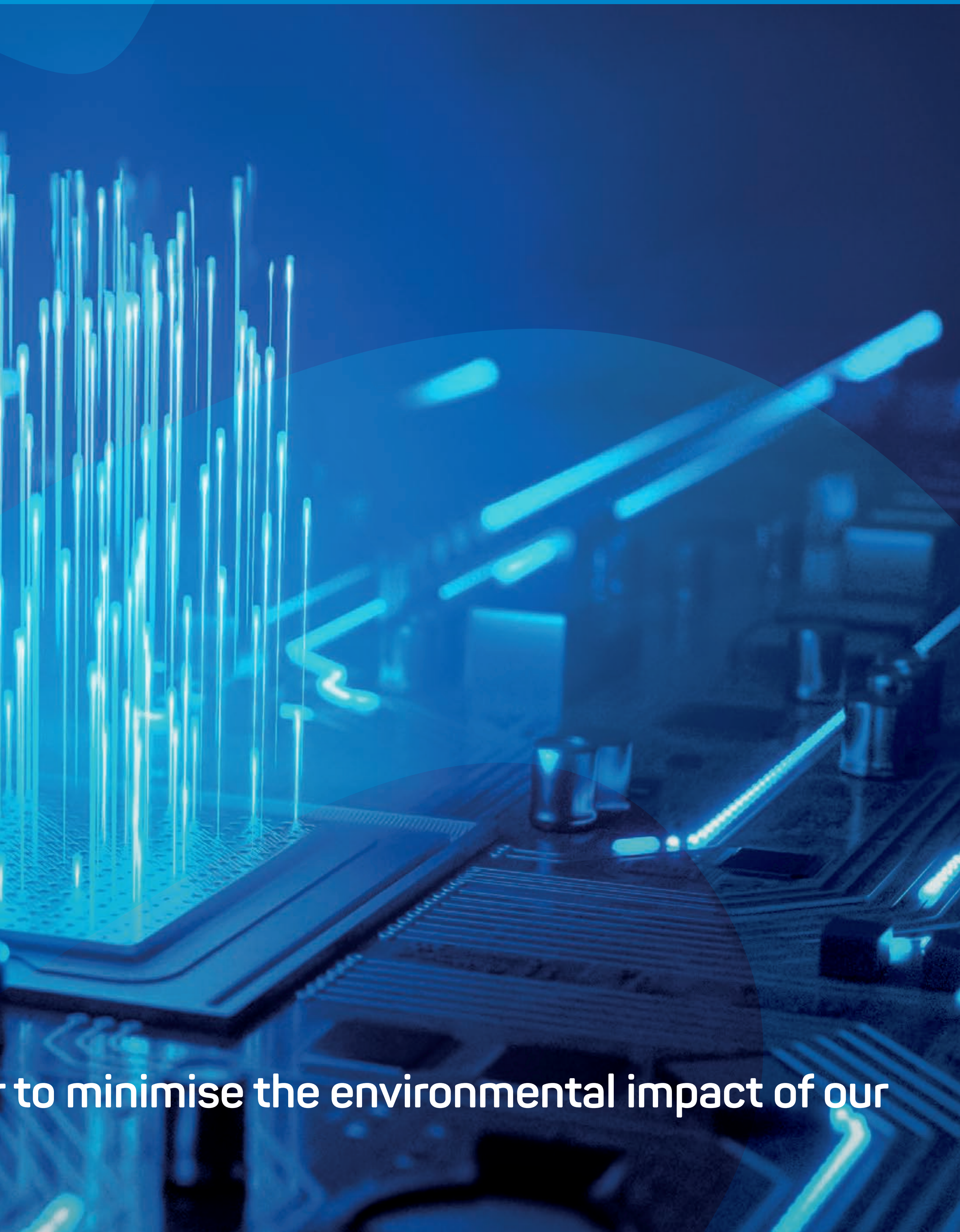
Operational objectives	Indicators	2024	2025	Trajectory
By 2030, reduce our Scope 1 and 2 emissions by at least 47 per cent (a target validated by the SBTi based on 2019 figures), and power our sites using 100 per cent renewable energy	Scopes 1 and 2 of Sagemcom's sites direct and indirect emissions from gas and electricity, refrigerant and fuel oil	-16% compared with 2019	-27% compared with 2019	47% Scopes 1 and 2 by 2030 -31% Scope 3 emissions by 2030
	Sagemcom site Scope 3: waste & water	Waste: 80 per cent reduction compared with 2019 (CO_2 impact)	Waste: +49% compared with 2019 (CO_2 impact)	
	Transport Impact (average impact per t.km)	-23% compared with 2019 -53% compared with 2023	+29.9% compared with 2019 +70% compared with 2024	
	Percentage of renewable energy	26.6%	-53% VS 2023	
Contributing to the green transition by taking part in practical initiatives within our ecosystem	External contributions: workshops, membership, public speaking…	4	6	5 events per year by 2025
	Percentage of products sold that meet the criteria of the green taxonomy (BLE products and eco-labelled products)	22%	33.9%	100 per cent of new products launched in 2030

Sagemcom, committed to 'Responsible Digitalisation'

Having been awarded the Level 1 'Responsible Digital' certification in July 2025, Sagemcom has begun preparations for the next stage, aiming to achieve Level 2 by the third quarter of 2027. This project builds on an approach that is already well established: formalising existing measures, work on the use of messaging and storage systems, mapping stakeholders, and exploring additional areas such as accessibility and the reuse of certain equipment.

Pillar #2

To develop our eco-design processes in order products throughout their life cycle



r to minimise the environmental impact of our

Pillar #2

The mission committee notes that, in 2025, eco-design work reached a new milestone. The results of the Life Cycle Assessments (LCAs) show a marked increase in the scale of the initiative, with 115 life cycle assessments (LCAs) carried out over the year – an increase of 117 per cent compared with 2024 – as well as eight critical reviews. This intensification provides the Group with a more robust foundation for managing the environmental impact of its products and engaging with its customers.

The mission committee notes that the proportion of sales covered by a life-cycle assessment (LCA) is increasing across all three business units: 73 per cent at Audio Video Solutions (AVS), 74 per cent at Broadband Solutions (BBS) and 58 per cent at Business Line Energy (BLE). This increase is accompanied by an improvement in the associated carbon ratings, which confirms the value of continuing this work in close alignment with the new platforms and generic products.

In terms of materials, 2025 also saw tangible progress. Purchases of recycled plastics and metals reached 41 per cent at Group level, with particularly high figures for BBS and AVS. The work now underway should help to speed up the qualification of recycled materials at BLE and the roll-out of components that are already available, such as recycled radiators.

Finally, 2025 highlighted the need to improve the measurement of actual product consumption, particularly at BBS. Product use accounts for 76 per cent of the Group's total carbon footprint, and the BBS business alone accounts for 57 per cent of this usage-related impact. Field data show that an approach based solely on standards may overestimate the impact; a more representative methodology, developed in collaboration with pilot customers, will be rolled out in the 2026 carbon assessment.
In line with this approach, the mission committee also notes that Sagemcom is exploring new ways of reducing energy consumption based on technological innovation. For BBS, a solution developed by the R&D teams and named 'Power Saving' utilises artificial intelligence and enables a more targeted reduction in the energy consumption of internet routers by deactivating certain functions based on users' usage patterns. This approach aims to better align the actual power consumption of the equipment with its actual conditions of use and illustrates how eco-design can also be enhanced by new optimisation capabilities during the usage phase.

Pillar 2 – 2025 Indicators

Operational objectives	Indicators	2024	2025	Trajectory
To achieve Net Zero (as defined by the SBTi) by 2040 for our Scope 3 emissions through innovation and eco-design of our products and services	Y1: Compliance with voluntary consumer standards Y2+: % better than the standards	AVS: -70% compared with VIA BBS: -31% compared with CoC BLE: N/A	AVS: -73.9% compared with VIA BBS: -29.3% compared with CoC BLE: N/A	Scope 3: -31% by 2030; then net zero by 2040
	Percentage of alternative materials purchased compared with virgin materials (plastic and metal)	31%	41%	
Developing innovative alternatives that use fewer controversial substances and offering them to customers	Percentage of halogen-free components in the item master data	76.2% (PARTs)	77.8% (PARTs)	50 per cent of material declarations and 50 per cent of halogen-free components available by 2025. 100 per cent by 2030

Pillar #3

**Achieving net zero across our supply chain
requirements with a roadmap agreed with o**


and aligning our ethical and environmental
ur suppliers

Pillar #3

In 2025, Sagemcom tightened its ethical and environmental requirements for its suppliers as part of a drive for continuous improvement in its procurement processes. Several concrete measures were implemented this year to move in this direction.

CSR audits are playing an increasingly pivotal role:

The mission committee notes that, in 2025, Sagemcom continued to strengthen its responsible procurement policy through a sustained programme of CSR audits. 164 supplier sites were audited, representing a total of 176 audits. Of these, 111 suppliers were awarded an A or B rating, 29 a C rating and 36 a D rating.
Beyond the sheer number of audits, the trend towards improvement observed confirms the effectiveness of the system. Critical audits have enabled a significant proportion of suppliers to progress to a higher category, exceeding the initial target. At the same time, the most problematic cases have been dealt with firmly: four suppliers were excluded from the panel in 2025 and a further seven were in the process of being excluded at the time of the review.

A carbon dialogue with suppliers that needs to be stepped up:

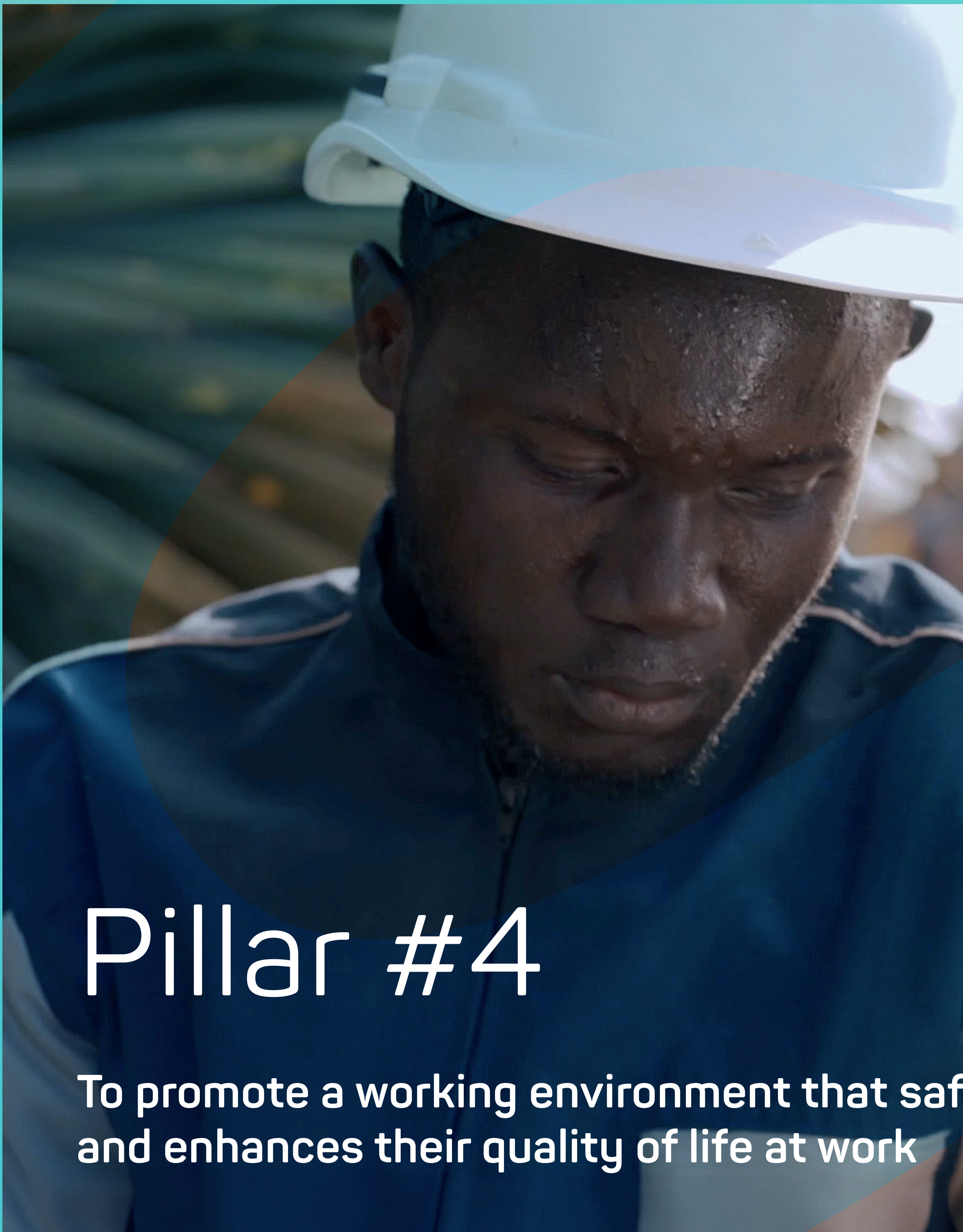
However, this positive result should not obscure a more challenging reality: only 13 per cent of suppliers appear to be aligned, at corporate level, with Sagemcom's decarbonisation targets. This discrepancy justifies the implementation of a more operational and targeted approach.
Rather than limiting itself to simply analysing corporate trajectories, Sagemcom has therefore adopted an approach aimed at the effective decarbonisation of the components it purchases, combining energy strategies amongst industrial suppliers with life-cycle assessments (LCAs) for stakeholders without their own production facilities.
The mission committee reiterates that the ethical foundation of the supplier relationship remains unchanged: signing the Code of Ethics remains a prerequisite, and audit coverage of critical panels must be maintained at the highest level.

Towards a more operational approach to suppliers:

The mission committee considers that the 2025 financial year marks a transition: in addition to compliance and reporting requirements, there are now more targeted decarbonisation action plans, designed to reflect the industrial realities of suppliers as closely as possible.
In the mission committee's view, this increase in precision will be one of the key challenges of 2026.

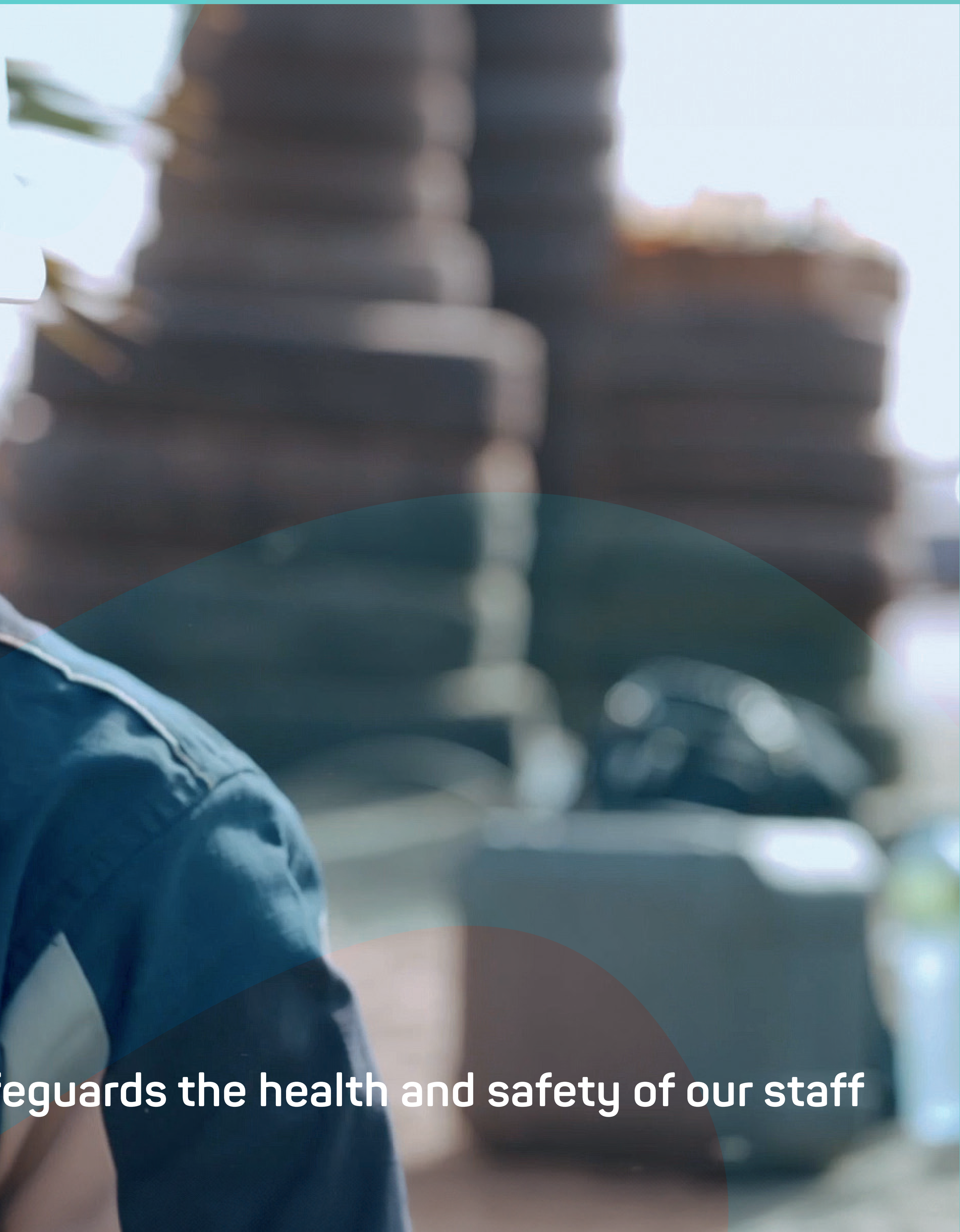
Pillar 3 – 2025 Indicators

Operational objectives	Indicators	2024	2025	Trajectory
Achieving Net Zero (as defined by the SBTI) across our supply chain supply in 2040	Proportion of suppliers in the panels with a low-carbon strategy for 2040	7 new panels surveyed in 2024 via the CDP to reach 80 per cent of turnover purchases received, and a response rate of 94.6%	100 per cent response rate via the CDP	Currently being finalised
	Supplier response rates regarding carbon scopes			
	Supplier response rate on component impacts			
100 per cent of our partners committed and responsible by 2030	Proportion of suppliers who have committed to the Code of Ethics by signing it	100 per cent of our suppliers, excluding those exempted by the project committee	100 per cent of our suppliers, excluding those exempted by the project committee	100%, to be maintained over time
	Audit coverage rate by panel	100%	100%	100%, to be maintained over time
	Proportion of responsible suppliers (CSR A or B audits) vs. volume of audited suppliers	193 audits carried out in 2024, 62 per cent of audited suppliers were rated A or B, 3 suppliers excluded from the panel	176 audits carried out in 2025, 75 per cent of suppliers were rated A or B following an audit; 4 suppliers were excluded from the panel	100 per cent of suppliers to be rated A or B by 2030



Pillar #4

**To promote a working environment that saf
and enhances their quality of life at work**



feguards the health and safety of our staff

Pillar #4

The mission committee notes that, in 2025, Sagemcom continued to develop and consolidate its health, safety and work-related quality of life pillar, achieving solid results across key performance indicators and opening up new areas of focus.

Health cover, with the majority of the cost borne by the company, stands at 98 per cent. This figure confirms the level of cover achieved by the Group, although the remaining percentage points may depend on local circumstances that are difficult to harmonise completely.

In terms of health and safety, 100 per cent of employees are covered by a health and safety action plan. In the relevant Grid Infrastructure Solutions (GIS) subsidiaries, 100 per cent of statutory training and 90 per cent of preventive training were completed in 2025, representing an overall rate of 94 per cent.

Quality of life at work also continues to improve. The Quality of Life at Work (QLW) action plans cover 100 per cent of the scope defined by the strategic roadmap and 97 per cent of the Group's scope, confirming the long-term integration of this issue into management and HR practices.

Building on this assessment, we can now take things a step further. Sagemcom has decided to introduce new workplace safety targets, particularly in its African GIS subsidiaries and at its industrial sites, as well as a policy of carrying out local safety site visits in advance of projects.

Pillar 4 – 2025 Indicators

Operational objectives	Indicators	2024	2025	Trajectory
To provide health cover, with the company covering the majority of the costs, for 100 per cent of our staff	Proportion of employees covered by health insurance	98% in 2024 (compared with 89% in 2023)	100%* by 2025	100% by 2025
Implement best practice in terms of our employees' safety	Proportion of employees covered by a safety action plan	98 per cent in 2024	100% by 2025	100% by 2025
	Proportion of employees trained in perimeter security at GIS sites	89 per cent of employees who have received safety training within the GIS International group: • Regulatory training: 100 per cent • Preventative training: 83 per cent	94 per cent of employees who have received safety training within the GIS International group: • Regulatory training: 100 per cent • Preventative training: 90 per cent	
Implement best practice to help improve our employees' wellbeing at work	Proportion of employees covered by a scheme promoting quality of life at work	100 per cent of employees covered by an initiative to promote quality of life at work within the scope defined in the roadmap (96 per cent across the Group)	100 per cent of employees covered by an initiative to promote quality of life at work within the scope defined in the roadmap (97 per cent across the Group)	2025: maintain at least 96 per cent

** Within the scope of the project approved by the project committee*

Pillar #5

**To support our employees in their professio
throughout their career within the Group**

onal development and promote diversity

Pillar #5

The mission committee notes that, in 2025, Sagemcom continued its efforts to support career development, promote equality and foster more inclusive recruitment practices. New areas of focus have now been added to this pillar.

With regard to the Individual Appraisal and Progress Reviews (EIDP), the results confirm the robustness of the system: among the population eligible for EIDPs, 98 per cent have been carried out, 100 per cent analysed and 100 per cent utilised. The Group therefore has a well-established tool for identifying development, training and mobility needs.
Pay equality continues to be progressively measured across the subsidiaries. In 2025, the available figures stood at 92.5 per cent in France (87 per cent on the full index), 95 per cent at SST, 77.5 per cent in China and 92.5 per cent at STC. This progress confirms the value of a broader international management approach.
The roll-out of the 'Recruiting Without Discrimination' training programme continued in 2025, with a Group coverage rate of 86 per cent. The results are strong across several areas, but also show room for improvement depending on the country. The recruitment passport has also been strengthened: it must be renewed every four years and a minimum score of 90 per cent is required in the final quiz.
Finally, the mission committee notes that in 2025, the Group supported 13 events aimed at fostering employee unity and/or solidarity. As this figure falls short of the initial target, the indicator should be revised to focus more on fostering a culture of sustainable engagement rather than solely on volume.
In light of these findings, the mission committee considers it necessary to broaden the scope of Pillar 5 with new objectives aimed at better integrating career development, equality and diversity.

- to ensure equal pay for women and men at every stage of their careers;
- to ensure equal pay during maternity leave;
- to develop and promote internal mobility, foster female leadership and strengthen efforts to prevent sexist and discriminatory behaviour.

Pillar 5 – 2025 Indicators

Operational objectives	Indicators	2024	2025	Trajectory
Promoting professional development	EIDP rates analysed and utilised	EIDP completed: 98% EIDPs analysed: 100 per cent EIDPs in use: 97 per cent	EIDP completed: 98% EIDPs analysed: 100 per cent EIDPs in use: 100 per cent	100 per cent of EIDPs to be implemented, analysed and utilised by 2025
	Equal pay for men and women	France: 92.5 SST: 95% (2022 and 2023) China: 77.5 per cent	France: 92.5% (87% complete index) SST: 95% China: 77.5 per cent STC: 92.5%	2023: R&D sites in Tunisia 2024: China 2025: Industrial sites in Tunisia
Promoting diversity and equal opportunities within a committed community	Number of charitable and/or community-building events supported by the Group	15 events organised	13 events organised	20 events per year by 2025
	Percentage of staff involved in the recruitment process who have been trained in 'Recruiting without Discrimination' (France: managers/staff; International: managers)	France: 100 per cent Hungary: 100 per cent USA: 50 per cent Vietnam: 100 per cent	Group: 86 per cent	2023: 70 per cent in France 2024: revised plan: 100% in Hungary and the USA

5 Challenges and changes for 2026

For the mission committee, 2025 provided an opportunity to consolidate the fundamentals, objectively assess the results achieved and identify more clearly the areas that now require more detailed management or revised objectives.

In 2026, the mission committee will focus particularly on the following priority areas:

- roll out the new strategic directions under Pillars 4 and 5, with objectives relating to health and safety, internal mobility, women's leadership and the prevention of discrimination;
- to continue to pursue the Group's SBTi carbon trajectory, in particular through the roll-out of Power Purchase Agreements (PPAs), international renewable energy certificates (iRECs) and solar power installations at the sites with the highest emissions;
- to implement a methodology that more accurately reflects actual product consumption, particularly for the BBS carbon footprint assessment;
- to accelerate the supplier strategy on the decarbonisation of components, with operational roll-out across five priority suppliers;
- to establish a dedicated route for non-process water and speed up FMD declarations, with coverage targets of 75 per cent in 2026 and 95 per cent in 2027;
- to continue the responsible digital transformation initiative following the achievement of Level 1, with the aim of reaching Level 2 by the third quarter of 2027.

5 OTI Notice

AX-AUDIT
Commissariat aux comptes

Membre de
PKF Arsilon

FV04.02 V1. 6 02/05/2025 AHE

RAPPORT DE L'ORGANISME TIERS INDEPENDANT SUR LA VERIFICATION DE L'EXECUTION DES OBJECTIFS SOCIAUX ET ENVIRONNEMENTAUX

SAGEMCOM HOLDING SAS
4 ALLEE DES MESSAGERIES
92270 BOIS-COLOMBES,
SIREN 533 059 242 RCS NANTERRE

Période allant du 01/01/2023 au 31/12/2024

Aux associés,

en notre qualité d'organisme tiers indépendant (tierce partie) dont l'accréditation a été validée le 01 août 2023 par le COFRAC[1] pour la vérification de la qualité de société à mission,, nous avons mené des travaux visant à formuler un avis motivé exprimant une conclusion d'assurance modérée sur les informations historiques liées à l'exécution des objectifs sociaux et environnementaux que votre entité s'est fixés sur le périmètre concerné par la qualité de société à mission telles que présentées dans le rapport du comité de mission et relatives à la période allant du 01/01/2024 et 31/12/2024 ci-joint.

1. CONCLUSION

Sur la base des procédures que nous avons mises en œuvre, telles que décrites dans la partie « Nature et Etendue des travaux», et des éléments que nous avons collectés, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause, sur le périmètre concerné par la qualité de société à mission et à la fin de la période couverte par notre vérification :

- le lien entre la raison d'être inscrite dans ses statuts et l'activité de la société ;
- le lien entre les objectifs sociaux et environnementaux inscrits dans ses statuts et l'activité de la société,
- le suivi de l'exécution de la mission par le comité de mission.

- le fait que l'entité ait mis en œuvre des moyens adéquats pour chaque objectif social ou environnemental retenu en application du 2° de l'article L. 210-10 et inscrit dans ses statuts

[1] *Accréditation Cofrac Validation Vérification, N ° 3-1906 pour le domaine d'activité de Données et Déclarations, liste des implantations et portée disponible sous www.cofrac.fr*

AX-AUDIT
4, rue de la Cousinerie
59650 Villeneuve d'Ascq
03 28 09 90 70
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- le fait que l'entité ait atteint les résultats qu'elle a définis à la fin de la période couverte par la vérification, pour chaque objectif social ou environnemental retenu en application du 2° de l'article L. 210-10 et inscrit dans ses statuts,

par conséquent,

- la société SAGEMCOM HOLDING SAS respecte chacune des conditions de l'article L 210-10 lui permettant de faire état de la qualité de société à mission.

- la société SAGEMCOM HOLDING SAS respecte chacun des objectifs sociaux et environnementaux qu'elle s'est donnée pour mission de poursuivre, en cohérence avec sa raison d'être et son activité au regard de ses enjeux sociaux et environnementaux.

2. COMMENTAIRES

Sans remettre en cause la conclusion exprimée ci-dessus, nous formulons les commentaires suivants :

- La société SAGEMCOM HOLDING SAS a reformé ses objectifs statutaires en novembre 2023 à la suite des recommandations du premier audit OTI. La nouvelle formulation est plus singulière et ramassée. Elle marque des engagements environnementaux ambitieux. Notre avis exprime une conclusion sur le respect des nouveaux engagements formulés en 2023.

- Nous soulignons les ressources importantes mobilisées :
  - Dans la mesure de l'impact carbone,
  - Dans la connaissance de la maturité de la démarche carbone des fournisseurs,
  - Dans l'accompagnement des fournisseurs dans la progression de leur maturité RSE,
  - Dans l'analyse des attentes d'évolution des collaborateurs à travers les entretiens annuels.

- Le comité de mission s'est réuni trois fois par an. Il a donné son avis sur l'atteinte des objectifs et émis des recommandations.

- Les engagements statutaires de la mission sont traités à un niveau stratégique et sont un accélérateur pour les sujets traités.

- Nous soulignons aussi sur la période auditée la structuration du pilotage des engagements.

3. PRÉPARATION DES INFORMATIONS LIÉES À L'EXÉCUTION DES OBJECTIFS SOCIAUX ET ENVIRONNEMENTAUX

L'absence de cadre de référence généralement accepté et communément utilisé ou de pratiques établies sur lesquels s'appuyer pour évaluer et mesurer les informations liées à l'exécution des objectifs sociaux et environnementaux, permet d'utiliser des techniques de mesure différentes, mais acceptables, pouvant affecter la comparabilité entre les entités et dans le temps.
Par conséquent, les informations liées à l'exécution des objectifs sociaux et environnementaux doivent être lues et comprises en se référant au rapport du comité de mission.

4. RESPONSABILITÉ DE L'ENTITÉ

Il appartient à l'entité :

- de constituer un comité de mission chargé d'établir annuellement un rapport en application des dispositions de l'article L. 210-10 du code de commerce ;
- de sélectionner ou d'établir des critères et procédures appropriés pour élaborer le référentiel de mission ;
- de concevoir, mettre en œuvre et maintenir un contrôle interne sur les informations pertinentes pour la préparation du rapport du comité de mission ainsi que de mettre en place le contrôle interne qu'elle estime nécessaire à l'établissement des informations liées à l'exécution des objectifs sociaux et environnementaux ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultant d'erreurs ;
- d'établir les informations liées à l'exécution des objectifs sociaux et environnementaux conformément au référentiel de mission et mises à disposition du comité de mission.

Il appartient au comité de mission d'établir son rapport en s'appuyant sur les informations liées à l'exécution des objectifs sociaux et environnementaux transmises par l'entité et en procédant à toute vérification qu'il juge opportune.
Ce rapport est joint au rapport de gestion.

5. RESPONSABILITÉ DE L'ORGANISME TIERS INDÉPENDANT

En application des dispositions de l'article R. 210-21 du code de commerce, il nous appartient, sur la base de nos travaux, de formuler un avis motivé exprimant une conclusion d'assurance modérée sur le respect par l'entité des objectifs sociaux et environnementaux qu'elle s'est fixés sur le périmètre concerné par la qualité de société à mission.
Comme il nous appartient de formuler une conclusion indépendante sur les informations liées à l'exécution des objectifs sociaux et environnementaux, nous ne sommes pas autorisés à être impliqués dans la préparation desdites informations, car cela pourrait compromettre notre indépendance.

6. DISPOSITIONS RÉGLEMENTAIRES ET TEXTES APPLICABLES

Nos travaux décrits ci-après ont été effectués conformément aux dispositions de l'article R. 210-21 du code de commerce et de la norme ISO 17029.

7. INDÉPENDANCE ET CONTRÔLE QUALITÉ

Notre indépendance est définie par les dispositions prévues à l'article L. 822-11 du code de commerce. Par ailleurs, nous avons mis en place un système de contrôle qualité qui comprend des politiques et des procédures documentées visant à assurer le respect des textes légaux et réglementaires applicables.

8. MOYENS ET RESSOURCES

Nos travaux ont mobilisé les compétences de trois personnes et se sont déroulés entre avril 2025 et juillet 2025 sur une durée totale d'intervention de 11 jours.

Nous avons notamment mené 12 entretiens.

9. NATURE ET ÉTENDUE DES TRAVAUX

Les procédures et les travaux réalisés sont décrits dans le programme de vérification conçu par AX-AUDIT et intitulé « Guide AX-AUDIT de vérification de la qualité de société à mission[2].

Nous avons planifié et effectué nos travaux en prenant en compte le risque d'anomalies significatives.

Les procédures que nous avons menées en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée.

Nous avons pris connaissance des activités de l'entité sur le périmètre concerné par la qualité de société à mission, de la formulation de sa raison d'être, de ses objectifs statutaires ainsi que de ses enjeux sociaux et environnementaux.

Nos travaux ont porté sur :

- d'une part, la cohérence des objectifs sociaux et environnementaux retenus en application du 2° de l'article L. 210 10 et inscrits dans ses statuts, de la raison d'être de l'entité précisée dans ses statuts (ci-après « raison d'être ») et de son activité au regard de ses enjeux sociaux et environnementaux ;
- d'autre part, l'exécution de ces objectifs.

Concernant la cohérence des objectifs, de la raison d'être et de l'activité de l'entité au regard de ses enjeux sociaux et environnementaux :

[2] *version du 1.4 du 03/06/2024*

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- Nous avons conduit des entretiens destinés à apprécier l'engagement de la direction et des membres de la gouvernance au regard des attentes des principales parties prenantes internes ou externes concernées par l'activité de l'entité.
- Nous avons apprécié les processus mis en place pour structurer et formaliser cette démarche en nous appuyant sur :
    - l'ensemble des informations disponibles dans l'entité ;
    - la feuille de route de société à mission et le dernier rapport du comité de mission établi depuis la dernière vérification ;
    - ses publications (par exemple sur le site internet).
- Nous avons ainsi apprécié, compte tenu de l'activité de l'entité au regard de ses enjeux sociaux et environnementaux, la cohérence entre :
    - les informations collectées ;
    - la raison d'être et
    - les objectifs sociaux et environnementaux formulés dans les statuts.

Concernant l'exécution des objectifs sociaux et environnementaux, nous nous sommes enquis de l'existence d'objectifs opérationnels et d'indicateurs clés de suivi et de mesures de leur atteinte par l'entité à la fin de la période couverte par la vérification pour chaque objectif social et environnemental, et nous avons vérifié si les objectifs opérationnels ont été atteints au regard des trajectoires définies par l'entité sur le périmètre concerné par la qualité de société à mission.

Pour ce faire, nous avons réalisé les diligences suivantes :

- nous avons pris connaissance des documents établis par l'entité pour rendre compte de l'exercice de sa mission, notamment les dispositions précisant les objectifs opérationnels et les modalités de suivi qui y sont associées, ainsi que le rapport du comité de mission ;

- nous nous sommes enquis de l'appréciation de l'exécution des objectifs sociaux et environnementaux auprès du comité de mission et avons corroboré l'information collectée avec la perception qu'ont les parties prenantes des effets et impacts de l'entité. Par ailleurs, nous avons revu l'analyse présentée dans le rapport du comité de mission, des résultats atteints par l'entité à la fin de la période couverte par la vérification au regard de leurs trajectoires attendues, de la réalisation des actions prévues pour permettre d'apprécier le niveau d'avancement des objectifs sociaux et environnementaux ;

- nous nous sommes enquis auprès de la direction générale de l'entité des moyens financiers et non financiers mis en œuvre pour le respect des objectifs sociaux et environnementaux ;

- nous avons vérifié la présence dans le rapport du comité de mission d'indicateurs cohérents avec les objectifs opérationnels et aptes à démontrer le positionnement des objectifs opérationnels sur leurs trajectoires définies ;

- nous avons apprécié l'adéquation des moyens mis en œuvre visant au respect des objectifs opérationnels par rapport à leurs trajectoires, au regard de l'évolution des affaires sur la période ;

- nous avons vérifié la sincérité de l'ensemble de ces indicateurs et, notamment nous avons :
    - apprécié le caractère approprié du référentiel de mission de l'entité au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible ;
    - vérifié que les indicateurs couvrent l'ensemble du périmètre concerné par la qualité de société à mission ;
    - pris connaissance des procédures de contrôle interne mises en place par l'entité et apprécié et apprécié le processus de collecte visant à la sincérité de ces indicateurs ;
    - mis en œuvre des contrôles et des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence de leurs évolutions ;
    - mis en œuvre des tests de détail sur la base de sondages ou d'autres méthodes de sélection, consistant à vérifier la correcte application des définitions et procédures et à rapprocher les données des pièces justificatives. Ces travaux ont été menés s'il y a lieu par des vérifications sur site et au siège de l'entité et auprès d'une sélection d'entités contributrices et représentatives du périmètre concerné par la qualité de société à mission ;
    - apprécié la cohérence d'ensemble du rapport du comité de mission au regard de notre connaissance de l'entité et du périmètre concerné par la qualité de société à mission.

Les procédures mises en œuvre dans le cadre d'une assurance modérée sont moins étendues que celles requises pour une assurance raisonnable ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

À Villeneuve d'Ascq,
Le 29/07/2025

L'Organisme Tiers Indépendant
SAS AX-AUDIT

Laurent Bazin, Associé

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