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Executive summary

Alcatel-Lucent Enterprise is committed to delivering technology solutions that empower customers, connect people and processes and create a more sustainable future for all. Guided by our vision to provide customized technology experiences and our mission to make everything connect—whether in the cloud, on premises or hybrid—we embed sustainability at the core of our business and operations.

Our sustainability strategy

Sustainability is a strategic priority for ALE, rooted in our culture and values of speed, agility, customer centricity and reliability. We recognize that integrating environmental, social and governance (ESG) principles throughout our value chain is essential to building long-term resilience, trust and value for all stakeholders. In 2025, we advanced our ESG journey by aligning with leading frameworks such as the Global Reporting Initiative (GRI) and the Corporate Sustainability Reporting Directive (CSRD) and by conducting a robust double materiality assessment (DMA) to identify our most significant impacts, risks and opportunities.

Our ESG governance structure ensures engagement at every level, with oversight from dedicated committees and advisory boards and a focus on continuous improvement, accountability and inclusivity. We have formalized our commitments through comprehensive policies that align with international standards, including the United Nations (UN) Global Compact, UN Guiding Principles on Business and Human Rights and the Science Based Targets initiative (SBTi).

In 2025, we strengthened our environmental governance by implementing an environmental management system (EMS) aligned with the ISO 14001 standard, with the objective of achieving certification in 2026. This system provides a structured and systematic approach to managing our environmental responsibilities and driving continuous improvement.

As part of this initiative, we identified and assessed our significant environmental aspects and defined clear environmental objectives aligned with our material impacts and business priorities. These objectives guide our actions to reduce environmental footprints, enhance resource efficiency and manage environmental risks across our operations and value chain.

In addition, we reinforced our strategic focus on delivering more sustainable solutions to our customers. To support this ambition, we have developed internal capabilities to measure and manage the environmental impacts of our products through life cycle assessments (LCAs). These analyses enable us to better understand impacts across the full product life cycle—from raw materials and manufacturing to use and end of life—and to integrate eco design principles into product development, supporting informed decision making and continuous improvement towards more sustainable offerings.

The eight domains of ALE's ESG strategy

Our sustainable business strategy is anchored in eight core ESG domains, emanating from material impacts, risks and opportunities (IROs). For each of the eight core domains, we have set clear objectives and targets for 2030. Already good progress and a clear direction can be shared:

- Climate change mitigation: Driving decarbonization through science-based targets, energy efficiency, eco-design and supplier engagement, with a 31% reduction in global emissions since 2022 and a validated SBTi pathway
- Product environmental adaptation: Launching LCAs and Environmental Product Declarations (EPDs) to reduce product impacts and support a circular economy
- Human rights: Upholding human rights across our operations and value chain, guided by international frameworks and proactive risk assessments
- Labor practices and employee development: Investing in fair working conditions, continuous learning and employee well-being, while harmonizing HR best practices globally
- Diversity, equity and inclusion (DEI): Fostering a culture of respect, representation and equal opportunity and celebrating initiatives like "Together For All" and ALE Equality Day
- Business ethics, transparency and compliance: Maintaining the highest standards of integrity through robust compliance programs, regular training and transparent reporting
- Data privacy and security: Ensuring digital trust through rigorous data protection, cybersecurity certifications and alignment with evolving regulations
- Strategy and risk management: Integrating ESG into business strategy, risk management and operational decision-making to ensure resilient, sustainable growth

Our vision for the future

ALE's vision is to lead by example and help shape a sustainable, fair and resilient future—proving that innovation and responsibility go hand in hand. Our technology is a key enabler for sustainability transformation, supporting customers in their own journeys through smart building solutions, cloud services and collaborative partnerships. We are committed to continuous improvement, transparent engagement with stakeholders and delivering measurable progress toward our ESG goals.

Together with our teams, partners and customers, ALE is building a future where technology and sustainability drive shared success and positive impact for people and the planet.

CEO statement

Yann Zhang



At ALE, responsibility is not a trendy part of who we are. Social responsibility and business ethics have always been embedded in our culture, guiding how we operate, collaborate and innovate.

Today, as global challenges intensify, ESG is more than a framework, it's a strategic lever for long-term resilience. We see it as an opportunity to future-proof our business while strengthening the ecosystems we are part of. Integrating environmental, social and governance considerations across our value chain helps us stay focused on what truly matters: trust, transparency and impact.

But our ambition goes further. As a technology company, we believe our solutions can play a critical role in helping our clients become more resilient, enabling smarter, more sustainable and more inclusive outcomes.

We aim not only to lead by example, but to help shape the path forward. Together, with our teams, partners and customers, we are committed to building a more resilient, fair and sustainable future.

Global Operations & Sustainability Officer statement

Rasheed Mohamad



ESG remains a strategic priority for ALE, reflecting our commitment to creating long-term value for both our business and stakeholders.

Over the past year, we have strengthened the maturity of our ESG approach through a CSRD-aligned framework built on double materiality. This foundation enables us to better integrate sustainability into our decisions, manage risks and opportunities, and translate our commitments into measurable actions.

We have made meaningful progress across all dimensions of ESG. We accelerated our low-carbon transition, strengthened our environmental management system, and advanced eco-design through the integration of life cycle assessments (LCAs), paving the way for Environmental Product Declarations (EPDs) and more sustainable product development. We also

continued investing in our people, promoting inclusion, and reinforcing responsible governance across our organization.

While proud of the progress we have achieved, we recognize that our journey continues. By working closely with our employees, customers, partners and suppliers, we will continue turning ambition into action and sustainability into lasting business value.

We firmly believe that sustainability and performance go hand in hand, and together we will continue building a more resilient future.

1. About this report

This document reports on ALE's sustainable activities from Jan. 1, 2025, to Dec. 31, 2025. It is updated every year and published at the end of Q2 in the following year.

It concerns all entities under ALE Group Holding except for specific notes, which are included in the organization's financial reporting.

This report was initiated by the ALE sustainability and transformation director, who identified a reporting edition task force. The ESG development center compiled all content. The final document has been reviewed by the ESG development committee and ALE ESG external advisory consultant, Future Planet. It has been validated by the ESG council.

This report has not been subject to external assurance as a whole. ALE's GHG emissions inventory (Scope 1, 2 and 3) received limited assurance from Goodbody Clearstream against ISO 14064-3:2019, covering FY2022 data, completed in 2023. ALE plans to repeat this verification at the limited assurance level for FY2025/2026 data in 2026. All other disclosures in this report, including energy, water, waste, social and governance indicators, are self-reported and have not undergone third-party assurance.

The targeted audience is external stakeholders who are interested in ALE's engagement and progress towards ESG transformation.

As last year, the report's structure follows GRI standards issued by the Global Reporting Initiative in 2021.

If you have any questions related to this report, please contact ALE Sustainability and Transformation Director Sébastien Juras at sebastien.juras@al-enterprise.com.

2. About ALE

ALE International, operating under the trade name Alcatel-Lucent Enterprise, is a leading multinational technology company providing networking and communication solutions that enable organizations and industries to accelerate their operational efficiencies and competitiveness. In the cloud. On premises. Hybrid.

All solutions have built-in security, limited environmental impact, and are fully compliant with the data protection requirements of organizations and individuals at the national sovereignty and international industry levels.

ALE focuses on three pillars: environmental sustainability, social responsibility, and corporate governance, providing technology solutions that benefit the environment, people and business.

Over 100 years of innovation have made the company a trusted adviser to more than a million customers worldwide. With headquarters in France and more than 3,000 business partners worldwide, ALE International achieves an effective global reach with a local focus.

Our vision and mission are to deliver customized technology experiences tailored to each customer's needs and to make everything connected by providing digital-age networking, communication and cloud solutions, combined with services designed for business success.

These values allow us to achieve:

- **Speed and agility:** We prioritize simplicity and efficiency to benefit customers, partners and employees
- **Customer centricity:** Our customers and partners are our priority. We listen, understand and care.
- **Reliability:** We are accountable for our actions and build trust-based relationships

2.1 Sustainability at the core

ALE is driven by a deep commitment to environmental sustainability, social responsibility and corporate governance, the key tenets of ESG. Our technology is designed to serve the environment, people and business, creating a positive impact at every level. We offer flexible business models tailored to each customer's industry—from small and medium businesses to large enterprises—while ensuring secure, sustainable solutions that connect people, machines, processes and data.

GRI Standard	Category	Details
GRI 2-1	Organization name	The official legal name of the company is ALE International, which operates under the Alcatel-Lucent Enterprise brand.
GRI 2-1	Primary activities, business sectors and principal products/services	We provide secure networking and communication solutions that enable organizations and industries to accelerate their operational efficiencies and competitiveness. In the Cloud. On Premises. Hybrid.
GRI 2-1	Headquarters location	ALE International, 32 Avenue. Kléber, 92700 Colombes, France
GRI 2-1	Countries of significant operations	ALE operates on a worldwide scope, with the majority of operations in both France and the U.S.
GRI 2-1	Markets served	ALE addresses the B2B space, serving private and public-sector organizations of all sizes—from small and medium-sized businesses (SMBs) to large enterprises. Key verticals include public sector, hospitality, healthcare, transportation, education, manufacturing, energy and utilities.
GRI 2-1	Entities included in sustainability reporting	ALE Group

3. ALE sustainability strategy

3.1 Process to determine material topics (GRI 3-1)

3.1.1 Use of GRI Sector Standards for sector preview

ALE applied relevant GRI Sector Standards and SASB industry classification standards to ensure all likely material topics for its sector were considered.

Each topic from the Sector Standards was reviewed for its relevance to our products and services across ALE.

The figure below shows the initial identified topics for ALE and stakeholders to consider. No changes in ALE topics were identified in 2025.

1. Environmental	2. Social	3. Governance
<div>☒ E1.2: Climate change mitigation</div> <div>☒ E5.3: Waste</div> <div>☒ E1.3: Energy</div> <div>☒ E5.1: Resources inflows, including resource use</div> <div>☐ E5.2: Resource outflows related to products and services</div> <div>☐ E2.7: Microplastics</div> <div>☒ E3.1: Water</div> <div>☐ E1.1: Climate change adaptation</div> <div>☒ E2.2: Pollution of water</div> <div>☐ E2.6: Substances of very high concern</div> <div>☒ E2.5: Substances of concern</div> <div>☒ E4.1: Direct impact drivers of biodiversity loss</div> <div>☒ E2.1: Pollution of air</div> <div>☐ E4.3: Impacts on the extent and condition of ecosystems</div> <div>☐ E3.2: Marine Resources</div> <div>☐ E4.4: Impacts and dependencies on ecosystem services</div> <div>☐ E2.4: Pollution of living organisms and food resources</div> <div>☐ E4.2: Impacts on the state of species</div> <div>☐ E2.3: Pollution of soil</div>	<div>☒ S1.1: Working conditions</div> <div>☒ S2.1: Working conditions</div> <div>☒ S2.3: Other work-related rights</div> <div>☒ S1.3: Other work-related rights</div> <div>☒ S1.2: Equal treatment and opportunities for all</div> <div>☒ S2.2: Equal treatment and opportunities for all</div> <div>☒ S4.1: Information-related impacts for consumers and/or end-users</div> <div>☐ S4.3: Social inclusion of consumers and/or end-users</div> <div>☐ S4.2: Personal safety of consumers and/or end-users</div> <div>☒ S3.1: Communities' economic, social and cultural rights</div> <div>☐ S3.2: Communities' civil and political rights</div> <div>☐ S3.3: Particular rights of indigenous communities</div>	<div>☐ G1.6: Corruption and bribery</div> <div>☒ G1.5: Supplier relationships Management including payment practices</div> <div>☐ G1.4: Political engagement and lobbying activities</div> <div>☒ G1.1: Corporate culture</div> <div>☐ G1.2: Protection of whistle-blowers</div> <div>☐ G1.3: Animal welfare</div>

3.1.2 Identification of actual and potential impacts, risks and opportunities

ALE systematically identified both actual and potential negative and positive impacts, risks and opportunities (IROs) on the economy, environment and people, including human rights impacts, across all activities and business relationships. This was achieved through:

- A value chain analysis of the core products to understand where IROs could occur
- A review of ALE policies, operations, products and services to identify sustainability-related IROs
- A review of our competitors' public sustainable promises and targets
- A review of current standards and legislation
- Use of relevant GRI Standards and SASB industry classifications to ensure sector-specific IROs were considered

3.1.3 Stakeholder and expert input

ALE's process included engagement with a broad range of stakeholders and subject-matter experts (see also GRI2-29 responses), whose views informed the identification and assessment of impacts.

It was our aim to have meaningful engagement. To ensure inclusivity, both internal and external perspectives were solicited to provide a comprehensive understanding of sustainability impacts and priorities.

The engagement was materiality-driven, focusing on the most relevant and significant issues as determined by stakeholder influence and impact.

3.1.3.1 Stakeholder categories and identification

ALE identified both internal and external stakeholders, including:

- Internal: CEO, executive management team (EMT), management, employees, product line, CSR and Go Green Program
- External: Customers, partners, suppliers, unions, governments, industry associations and communities

Stakeholder groups were mapped through a value chain analysis, considering both direct and indirect business activities. Stakeholders were prioritized using a mapping exercise based on their impact on ALE and ALE's impact on them. We used the European NACE codes classifications and the ESG subtopics from GRI and SASB. This allowed us to identify our core stakeholder groups, map their importance for both impact materiality (who is affected by ALE) and financial materiality (who affects ALE's financial growth), and prioritize those whose perspectives we needed to consider.

3.1.3.2 Stakeholder engagement

The engagement aimed to:

- Gather insights into actual and potential IROs related to sustainability
- Validate and prioritize material sustainability topics from the perspectives of ALE and its stakeholders
- Ensure inclusivity and that stakeholder perspectives are integrated into ALE's sustainability strategy and reporting
- Ensure that engagement also supported compliance with European Sustainability Reporting Standards (ESRS) and GRI frameworks and informed ALE's strategic roadmap for sustainability

Our stakeholder engagement followed these steps:

- A dedicated DMA working group was established, supported by an executive sponsor with clear objectives, roles and deliverables. The process was guided by external experts and internal cross-functional teams.
- Stakeholder groups along the value chain were identified as part of the value chain analysis: upstream (suppliers), own operations (ALE) and downstream (customers, channel partners and distributors)
- The importance of stakeholder groups was reviewed, scored and ranked based on:
 - Knowledge and impact on ALE's sustainability matters
 - Influence and financial effect on the business
 - Prioritization maps (impact and financial) were created to focus engagement on the most significant groups
- Engagement formats included one-on-one interviews, online surveys (translated for accessibility) and in-person workshops. Depending on the stakeholder group, surveys were tailored for impact or financial materiality.

The team chose to engage with the following aggregated stakeholder groups:

- EMT team (CEO, EMT, CSR program, sustainability and transformation director)
 - One-on-one interviews with a total of 10 top-ranked stakeholders
 - Customers (end customers, business partners and strategic partnerships)
 - online surveys – 13 customers provided their feedback
 - Employees (employees, Go Green program, ALE product line management, ALE operations)
 - online surveys – 1,267 employees provided feedback
 - Suppliers – online surveys – 26 suppliers provided feedback
 - Associations – workshops – four associations provided feedback
 - Government agencies – online surveys – three government agencies provided feedback
- Results from stakeholder engagement were reviewed with the EMT and ESG committee for validation and integration into strategic decision-making. The process was iterative, with feedback loops to ensure ongoing relevance and accuracy.
 - The methodology, criteria and outcomes of stakeholder engagement and the full double materiality process were documented for transparency and due diligence. All engagement activities and their impact on materiality assessment were centrally recorded and reported in line with ESRS and GRI requirements.

In 2025, ALE's governance bodies reviewed the impacts, risks and opportunities (IROs) identified through the 2024 double materiality assessment (DMA) to confirm their continued relevance. This review was conducted considering the organization's evolving external and internal context and concluded that the core material topics and IROs remained valid and representative of ALE's sustainability profile.

At the same time, the ESG council and ESG development committee acknowledged that significant contextual developments observed during 2025—including heightened geopolitical uncertainty, the rapid acceleration and adoption of artificial intelligence technologies, the expansion of electric vehicles and associated infrastructure, and internal organizational changes—could materially influence ALE's impact, risk and opportunity landscape.

As a result, the governance bodies mandated the launch of a more in depth and forward looking DMA, initiated at the end of 2025, with outcomes expected in 2026. This enhanced DMA builds on ALE's established stakeholder engagement methodology while allowing for deeper analysis of emerging sustainability topics, value chain dynamics and financial and impact-related risks and opportunities.

The results of this updated assessment will be used to further refine ALE's sustainability strategy, objectives and action plans, and to ensure continued alignment with evolving regulatory requirements, including the ESRS under the CSRD.

3.1.4 Assessment and prioritization of impacts, risks and opportunities

All the feedback data was aggregated, analyzed and prioritized based on its significance, considering:

- The scale, scope and likelihood of impacts, risks and opportunities
- The severity and potential for positive or negative outcomes
- Relevance to ALE's business strategy and stakeholder expectations

ALE used a scoring and ranking methodology, supported by expert validation, to prioritize the most significant impacts for reporting.

All stakeholder feedback, scores and weightings were managed on a dedicated platform for aggregation and visualization. Results were used to inform a stakeholder matrix and materiality map.

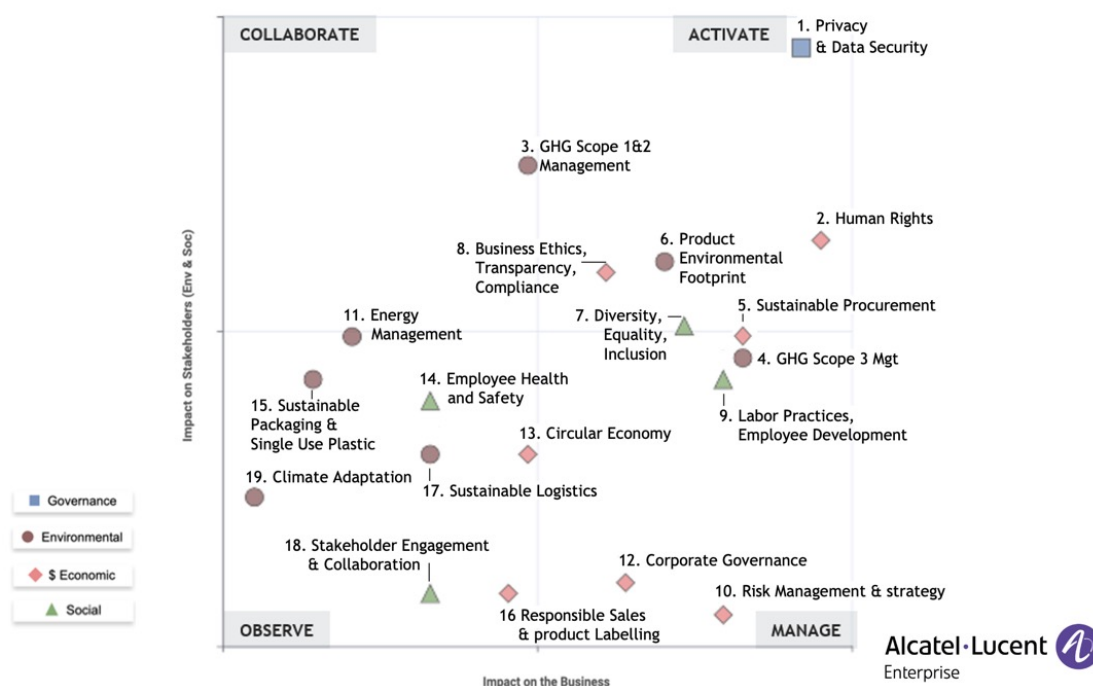
3.1.5 List of identified material sub-topics (GRI 3-2)

ALE compiled and disclosed a list of identified material subtopics resulting from the above process, grouped by relevant categories (such as environmental, social or governance). This list was assessed for its impact on ALE's business, the environment and the people around them.

The latter DMA assessment was completed in line with ESRS guidance.

Stakeholders assessed the subtopics, resulting in the materiality map below.

Materiality Map: The Materiality Map reflects the list of topics that have been deemed of most importance for ALE and our stakeholder groups.



3.1.6 Ongoing review and documentation

At ALE, we recognize that meaningful **stakeholder engagement** is fundamental to the ongoing relevance and success of our ESG strategy. Beyond gathering inputs through surveys, workshops and consultation forums, we are committed to ensuring that stakeholder feedback directly shapes our sustainability priorities and action plans. To that end, we have established a structured feedback loop process where insights from employees, customers, partners, suppliers and community representatives are regularly reviewed by the ESG committee. This iterative engagement enables us to refine our materiality assessment annually and adjust strategic objectives accordingly.

The outcomes of these engagements—such as identification of core material topics like data privacy concerns and product environmental adaptation—have resulted in targeted initiatives including enhanced cybersecurity protocols and a life cycle assessment for all products starting in 2025.

ALE places significant emphasis on proactively identifying **ESG-related impacts, risks, and opportunities** (IROs) through a comprehensive and systematic process involving cross-functional teams and the input of external stakeholders. We continuously integrate IRO findings into our enterprise risk management framework and business strategy to ensure opportunities are maximized while risks are mitigated per business entity.

To deepen this integration, we refined our risk governance by establishing dedicated oversight committees that review ESG risks annually, linking them directly to operational decision-making and investment priorities. This ensures that emerging risks, such as enhanced regulatory compliance demands or supply chain transparency challenges, are addressed through concrete mitigation plans.

Similarly, identified opportunities—such as developing climate-friendly products and expanding circular economy initiatives—are embedded in our innovation pipeline and sustainability targets for 2030. We plan to publish detailed progress reports on these risk management and opportunity realization efforts annually, including specific metrics to demonstrate how stakeholder input continuously shapes our agile response to the evolving ESG landscape.

3.2 Our ALE ESG strategy

The ALE ESG council selected eight core sustainability pillars for the foundation of the sustainable business strategy. For each material subtopic, ALE has developed transformation plans to manage improvement. This includes relevant policies, actions, targets and monitoring mechanisms for:

1. Climate change mitigation
2. Product environmental adaptation
3. Human rights
4. Labor practices and employee development
5. Diversity, equity and inclusion
6. Business ethics, transparency and compliance
7. Data privacy and security
8. Strategy and risk management

	Environmental Sustainability		Social Responsibility			Corporate Governance		
Topics	Climate Change Mitigation	Product Environmental Adaptation	Human Rights	Labour Practices and Employee Development	Diversity, Equity and Inclusion	Business Ethics, Transparency and Compliance	Data Privacy and Security	Strategy and Risk Management
Ambition	Reduce GHG emissions across Scope 1,2, and especially Scope 3 following science-based targets.	Design, manufacture and deliver products and services with the least planetary impact.	Safeguard human rights principles by embedding human rights across our value chain.	Provide a safe, flexible, and rewarding work environment that supports talent growth.	Ensure all employees feel valued and respected and are provided with equal opportunities for growth and success.	Uphold the highest standards of business ethics and comply with all regulations.	Establish digital trust with customers, suppliers and partners.	Ensure business resilience and sustainable growth in the ever-evolving telecommunication s landscape.
2030 Targets	< 1.5 °C Contribute to limit global warming following science-based target.	80 % Products having a sustainable passport available.	100 % Commitment to protect human rights at ALE and only partner with companies expressing the same commitment	<6% Employee turnover rate (resignations)	+30 % DEI Progression Index, reflecting advancements in diversity, equity, and inclusion.	100% Compliance rate and zero tolerance towards any unlawful or unethical behavior .	100 % Compliance rate with security & data privacy regulation.	+ 30 % Sustainable and responsible business.
Tech for Good	Optimize resources and energy for our customers while ensuring communications and network services.		Provide users with robust and resilient communications services and solutions to support employee development. Enhance and serve the communities where employees, partners and customers live and work.			Deliver the highest level of security and privacy services. Deliver solutions working in extreme conditions to support vital connection services.		

ALE's eight ESG domains, objectives, targets and timelines

Our ESG strategy builds on a strong sense of responsibility rooted in our company's history, aligned with best practices from evolving regulatory frameworks such as the CSRD, as well as third-party ESG assessment programs like EcoVadis.

Since developing our ESG strategy, we have embedded sustainable performance progress across the ESG spectrum. Please read more in the transformation roadmap section.

On the environmental front, we have measured our greenhouse gas emissions since 2022; in 2024, our reduction targets were validated by the SBTi. In 2025, we acquired capabilities to produce end-to-end LCAs for our products; in 2026, we have been working on Environmental Product Declarations (EPDs) for select products to better understand and reduce their environmental impact. A transition plan is in place to address these findings. Additionally, our ESG supplier onboarding program ensures that our supply chain contributes to our sustainability goals. All our manufacturing suppliers are ISO 14001 certified, and we plan to implement our own EMS in 2025, and are aiming for certification in 2026. We also follow ISO 20400 guidelines to embed sustainable procurement practices.

On the social side, we are strengthening controls to uphold human rights throughout our value chain and aim to harmonize HR best practices across all sites. We are also reinforcing internal HR quality assurance processes, while remaining committed to continuously improving our DEI practices to ensure our workplace fosters a culture of respect, representation and equal opportunity for all.

From a governance perspective, we are highly focused on regulatory compliance, particularly in the face of rapidly evolving requirements. Given the critical nature of security for our technologies, we are building a sustainable business through systematic analysis of risks and opportunities across our activities.

Finally, we see our technology as a key enabler of sustainability transformation. We are developing new services to help our clients become more sustainable and work closely with them and our partners to rethink business models. In verticals such as smart building, for example, our technology actively supports the long-term sustainability of our customers.

To sustain momentum, we established a dedicated ESG governance structure to ensure engagement across all organizational levels. The DMA is reviewed annually to remain relevant and aligned with business and societal expectations.

4. ALE ESG governance

4.1 Governance structure

At ALE, we are committed to driving ESG initiatives forward through a carefully structured organizational and governance framework. This framework ensures that ESG principles are integrated at every level of our operations, guiding our transformation into a more sustainable and responsible enterprise.

In 2024, we set up a dedicated compliance committee involving all domains where ALE compliance is at stake: legal, finance, HR, ethics, products, procurement, environmental, security and export control). This committee identifies the evolution of regulations, ALE's compliance status, risks and mitigation. The committee meets quarterly, sharing updates and risks with the board.

By setting clear, measurable objectives and fostering a culture of accountability and inclusivity, we aim to embed ESG values deeply within our corporate DNA. Our approach is designed not only to execute our ESG strategies effectively but also to ensure that these efforts translate into tangible value for ALE, marking a significant step in our journey towards a comprehensive cultural transformation.



4.2 ESG policies

ALE is committed to conducting its business in a responsible, ethical and sustainable manner. We have formalized our sustainability and ESG commitments through a set of company-wide policies and publicly endorsed principles which guide our operations, supply chain and stakeholder relationships.

Core ESG policies in place

As ESG is a strategic topic, we have released a dedicated policy to described how ESG is managed in ALE.

We maintain the following formalized policies:

Domain	Policy	Scope	Location
All	ESG	ALE Group	ALE public website under ESG section
All	Code of conduct	ALE Group	ALE public website
E	Environmental	ALE Group	ALE public website
S	Local representative	ALE Group	Internal accessibility only
S	Diversity, equity and inclusion	ALE Group	Internal accessibility only
S	Recruitment	ALE Group	Internal accessibility only
S	Environmental, health and safety	ALE Group	Internal accessibility only
S	Breach of code of conduct reporting	ALE Group	ALE business ethics and integrity: How to report breaches of the code of conduct
G	Compliance	ALE Group	ALE public website
G	Anti-fraud	ALE Group	Internal accessibility only
G	Anti-corruption	ALE Group	Internal accessibility only
G	Security	ALE Group	Internal accessibility only
G	Privacy	ALE Group	ALE public website
G	FERPA (education data)	ALE Group	ALE public website
G	HIPAA (health data)	ALE Group	ALE public website

4.3 External standards and commitments

Our policies are aligned with internationally recognized frameworks, including:

- UN Global Compact
- UN Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises
- ILO Fundamental Conventions
- Science Based Targets initiative (SBTi) for climate action
- Responsible Business Alliance Code of Conduct (v8)

4.4 Scope and application

These policy commitments apply across:

- All company operations and business units
- Employees, contractors and management

Policies related to suppliers are described in an agreed code of conduct identified in a contractual clause.

Policies related to business partners are described in the contract and refer to the last version of the Responsible Business Alliance Code of Conduct.

4.5 Implementation and oversight

We have a clear responsibility and ownership model for policy implementation and compliance supervision:

- Oversight of policy implementation lies with the ESG council
- Day-to-day enforcement is coordinated by the ESG development committee
- All employees receive regular training on relevant policies, and compliance is monitored via internal audits and supplier assessments

4.6 Communication and review

Policies are reviewed annually to ensure alignment with evolving legal, societal and stakeholder expectations.

Updates are communicated internally via leadership briefings, e-learning and team workshops.

We disclose our policy commitments and progress in our annual sustainability report.

5. ALE ESG transformation roadmap

ALE intends to prepare its sustainability reporting with reference to the ESRS/CSRD framework in the future. Based on current headcount (1,595 employees) and revenue, ALE's mandatory CSRD status under the EU's Omnibus Directive (which applies to entities exceeding both 1,000 employees and €450M net turnover) means ALE is required to provide reporting for FY2027 (filed 2028). References to CSRD and ESRS in this report reflect our forward planning and preparation for future compliance. A full ESRS disclosure requirement index will be published from the reporting year in which ALE becomes subject to CSRD.

Our ESG transformation roadmap is designed to navigate a world in constant evolution, where rising environmental, social and governance risks demand anticipation, adaptability and collective engagement. It is guided by the identification of impacts, risks and opportunities (IROs) through a robust and inclusive process aligned with CSRD requirements and ESRS standards. This process actively involves both internal and external stakeholders and ensures consistency with stakeholder expectations, customer requirements, regulatory developments and our voluntary commitments within key sustainability programs, including science-based initiatives such as SBTi.

To embed our eight strategic ESG pillars, we conducted a structured IRO analysis across all business activities in line with the CSRD double materiality principle. This assessment integrates perspectives from internal governance bodies, operational teams and external stakeholders, along with customer feedback, monitoring of regulatory evolutions and sectoral benchmarks. It raises awareness at activity level, highlights the cost of inaction and enables the prioritization of the most significant ESG impacts, risks and opportunities in accordance with ESRS requirements.

Our IRO identification relies on a dual approach combining generic, sector-wide sustainability risks and opportunities with product- and activity-specific insights derived from life cycle assessments (LCAs). This analysis is further aligned with international reference frameworks such as TCFD for climate-related risks and opportunities, ensuring coherence between regulatory expectations, risk management practices and sustainability strategy. This approach allows us to capture both strategic transition risks and operational realities while meeting CSRD disclosure principles.

Based on this double materiality-driven assessment, we have defined clear ESG objectives and associated targets that directly drive our transformation programs. These objectives translate regulatory obligations under CSRD and ESRS, stakeholder and customer expectations, and our external commitments (including SBTi) into concrete transition plans addressing our most material IROs. These transition plans are fully embedded in our operational and strategic roadmap, making ESG a core lever of business resilience, performance and long-term value creation.

Governance, oversight and strategic alignment are ensured at the highest level through our ESG council, which validates priorities, monitors progress against CSRD-aligned indicators and supports continuous improvement. ALE's IROs and corresponding transition actions are further detailed in their respective chapters of this report, in line with ESRS disclosure requirements.

This structured and embedded ESG transformation roadmap underpins the delivery of all ESG initiatives and ensures consistent, transparent progress toward our sustainability targets and regulatory compliance.

The transformation objectives and plans are described in the related following chapter.

6. Environmental sustainability

6.1 Environmental domains

The double materiality assessment identifies several IROs related to the environment that can be grouped into two domains. Both are part of ALE's ESG focus.

6.1.1 Climate change mitigation

ALE is strongly engaged in reducing its GHG emissions to limit global warming to 1.5°C. For this purpose, ALE subscribes to the SBTi program and has its targets validated by the program:

- Near-term target: reduce GHG emissions by 42% in 2030 compared to the 2022 baseline
- Longer-term target: Net zero by 2050

6.1.2 Product environmental adaptation

ALE's main impacts on the environment come from its products: usage, transport, materials and manufacturing. To mitigate these impacts, ALE launched a life cycle assessment (LCA) of its products and integrated LCAs into the design of new products.

6.2 Environmental impact, risks and opportunities

As part of our ESG execution framework, we have conducted a thorough assessment to identify the most significant impacts, risks and opportunities (IROs) related to the environment across each of our business activities.

This approach ensures that our sustainability strategy is not only top-down but also embedded into operational realities. By mapping the environmental IROs specific to each activity, we enable more targeted and relevant actions, aligned with the actual impact and potential of each part of our organization.

In doing so, we actively involve the teams responsible for these operations in the reflection process—reinforcing ownership, awareness, and the integration of sustainability into day-to-day decision-making.

This IRO-based assessment is a cornerstone of our ESG roadmap, supporting both accountability and cross-functional engagement toward our environmental objectives.

The most impactful IROs related to the environment are shared in Annex 3a.

6.3 Environmental aspects

Double materiality assessment exercises, including stakeholder interviews and regulation monitoring, identify the different environmental aspects for ALE.

Scope	Aspects	Impacts	Impact assessment	Action / Influence	Conclusion
ALE Main offices & people (Illkirch, Colombes, Brest, Newbury)	Energy Consumption	GHG emissions, climate change, resource depletion	<p>In 2025, the 4 main offices consumed 10,5GWh where 3GWh are with renewal energy, with the remaining 7,5 GWh with carbon sources.</p> <p>Total vs total consumption of product usage is 175 GWh.</p> <p>So this aspect represents only 4% of energy consumption impact</p>	100% - 0%	All environmental aspects related to people and offices are significantly less than those related to solution delivery & usage. Therefore, the 4 offices are only monitored to ensure there is not a significant deviation. We make all employees aware of what is at stake around the environment, and best practices. Exception is done on GHG emission related to our offices & labs
	Waste Generation	Soil and water pollution, landfill use, resource depletion	<p>In 2025, total waste generated by the 4 sites represented 35t. Whereas end of life product represents 1,800t of material.</p> <p>So this aspect represents only 2% of the total waste generated by ALE</p>	100% - 0%	
	Water Consumption	Water scarcity, resource depletion	<p>In 2025, total water consumed by the 4 main offices was 5737m3 (for 1,000 employees, much lower than average). Total water used for manufacturing an average switch is 200m3. We have sold 200k switches representing in average 40 000 000 m3 of water.</p> <p>So this aspect represents less than 0.0125% of total fresh water used</p>	100% - 0%	
	GHG emissions (office activities)	Contribution to climate change + air pollution		100% - 0%	

Scope	Aspects	Impacts	Impact assessment	Action / Influence	Conclusion
All Products delivered by ALE Group	Energy Consumption	GHG emissions, climate change, resource depletion	Energy consumption during product use represents more than 60% of our GHG emission impact. Therefore, the reduction of the energy consumption of the product during use is part of our GHG reduction strategy	10% - 90%	N/A
	Material Use	Resource depletion, environmental footprint	Use of raw materials	0% - 100%	Objective: Reduce single material use in our product
	Waste Generation	Pollution, landfill, hazardous waste impact	End-of-life product waste	0% - 100%	Objective: Reduce single material use in our product + end-of-life waste valorization
	Effluent Discharge (Industrial Effluent)	Water pollution, ecosystem degradation, risk of non-compliance with environmental regulations	Industrial discharge from suppliers/ production	0% - 100%	Objective: Reduce single material use in our product
	Usage of Hazardous Materials	Toxicity, Soil / water pollution, health risks, regulatory non-compliance risks	Presence of hazardous substances	100% - 0%	Objective: Ensure 100% compliance with environmental regulations
	GHG emissions (product lifecycle)	Contribution to global climate change, carbon footprint of customers and operations, long-term ecosystem disruption	Significant scope 3 emissions	10% - 90%	Objective: Reduce our Global GHG emissions

6.4 Environmental Objectives

Stakeholder needs and regulatory requirements are captured in the Impacts, Risks & Opportunities Register. ALE prioritized compliance opportunities and environmental impacts, driving the selection of environmental objectives.

Environmental objectives

Id	Objectives	KPI	2030 Target	Comment
E1	Reduce GHG emissions (scopes 1, 2 and 3) compared to 2022	ALE Global GHG Emissions	-42%	In line with SBTi Targets
E2	Master E2E environmental impact of our devices	% of LCA released	100%	On high runner
E3	Increase eco declaration coverage	% of eco declaration realized	100%	On high runner
E4	Reduce total weight of single use materials	Total of new material weight	TBD	On high runner
E5	Ensure compliance with environmental regulations	% of compliance coverage	100%	On high runner
E6	Reduce electrical consumption of our devices	Total kWh of electricity consumed	TBD	On high runner
E7	Reduce ALE sites' electrical consumption compared to 2022	Total yearly kwh purchased (% renewable energy)	-42% or 100% renewable energy	On 4 main sites.

6.5 Environmental transition plans

Driven by ESG objectives, ALE has launched the following programs and started the following initiatives.

6.5.1 GHG emission reduction transition plan

To reach its SBTi near-term target (reducing emissions by 42% by 2030 compared to the 2022 baseline), ALE has launched the following programs (listed below). It has been assumed that revenue will be the same as the previous year. For the next report, we will introduce our five-year plan business forecast in the transition plan.

This plan is reviewed every year and is designed to allow us to reach the SBTi near-term target.

Current GHG emissions of ALE Group:

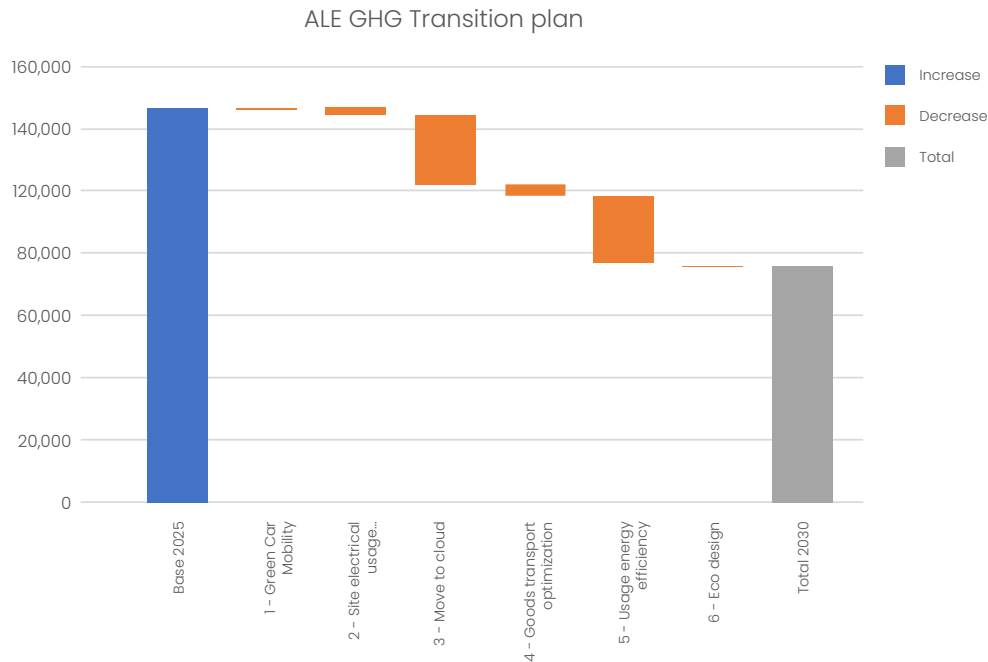
- 2022 Baseline: 217 ktCO₂
- 2025 Emission: 149 ktCO₂ (-31%)
- 2030 Target: 126 ktCO₂e (-42%)
- 2030 Forecast: 96 ktCO₂e

The different programs supporting this transition plan are:

- **Green mobility:** Move corporate vehicles to electric or hybrid. Expected reduction by 2030: 173tCO₂e.
- **Green energy:** Purchase renewable energy for our main labs in the U.S. Expected reduction by 2030: 3375tCO₂e.
- **Move to cloud:** Transform our hardware communication business to a cloud communication business. Expected reduction by 2030: 21488 tCO₂e.
- **Goods transport optimization:** Leverage carrier optimization and increase the sea/air ratio
- **Usage energy efficiency:** Improve our product electrical efficiency and develop services to optimize

electrical usage. Expected reduction by 2030: 22659 tCO₂e.

- **Eco Design:** To lower GHG impact of our devices. Estimated reduction by 2030: 377 tCO₂e.



6.5.2 Product environmental impact transition plan

The following initiatives have been launched to reduce our products' environmental impacts:

- Master environmental impacts of our solutions
 - Perform life cycle assessments (LCAs) for all our product families in our catalog
 - Currently, LCAs are done on our switches and DeskPhones
 - LCA for PABX, DECT, Rainbow and Access Points are planned for 2026
 - Release on-demand EPD following ISO14025 standards and EPD program
 - Capabilities for Switches & DeskPhones should be acquired in 2026
 - Collect full material declarations from our suppliers
 - To anticipate environmental regulation automation, ALE wants to push the FMD collection
 - FMD collection starts in 2027
 - Leverage JAC Coalition to put pressure on component manufacturers in 2027
 - Ensure supplier engagement towards a sustainability journey
 - Set up supplier risk monitoring and environmental KPIs for strategic suppliers in 2025
 - Set up a mitigation plan with procurement in 2027
- Launch eco design for new products
 - New product design integrates LCA optimization as a key requirement for DeskPhones in 2026
 - Service in network management to optimize device consumption in 2026 & 2027
- Packaging optimization
 - Elimination of plastic bags surrounding the OmniSwitch family was achieved in December 2025. Details of the improvement can be provided on demand.

6.6 ISO 14001: Environmental management system

As part of our commitment to continuous environmental improvement, we have initiated the deployment of a structured environmental management system (EMS) aligned with ISO 14001 standards. This system provides a clear framework to monitor, manage and reduce the environmental footprint of our operations and value chain.

Based on IRO collection at the activities level, we identified ALE's environmental aspects by filtering IROs belonging to environmental domains and having a negative impact.

We have organized our environmental management efforts around two main areas:

- **Office & site operations** – Improving energy efficiency, reducing water and waste consumption and promoting responsible day-to-day practices across our offices and laboratories
- **Product lifecycle & design** – Addressing environmental performance through eco-design principles, use of recycled materials, energy-efficient product architecture and end-of-life considerations (LCAs, recyclability and the circular economy)

A key pillar of our EMS is our supplier engagement strategy. We require all our manufacturing partners to be ISO 14001 certified, ensuring that environmental performance is managed consistently throughout our supply chain.

Our objective is to achieve ISO 14001 certification for our own operations by early 2026, confirming our commitment to operational excellence and environmental responsibility across the organization. The project is led by the quality team with the full support of the ALE ESG development committee.

What is in scope

- All products sold by the ALE Group
- Only the location part of ALE International (France) and ALE USA (USA)
- Only suppliers shipping hardware equipment

There are four sites that are part of the score, representing more than 64% of ALE employees.

What is excluded

- Selling units other than ALE International and ALE USA

Methodology

To identify ALE's environmental aspects, we leveraged IRO collected at the activity level. Those having the most environmentally negative impacts became the ALE environmental aspects.

These environmental aspects have been reviewed and validated by the ESG development committee to ensure relevance and completeness.

Results

ALE environmental aspects & impacts

Scope	Aspects	Impacts
ALE main offices & people	Energy Consumption	GHG emissions, climate change, resource depletion
	Waste Generation	Soil and water pollution, landfill use, resource depletion
	Water Consumption	Water scarcity, resource depletion
	GHG Emissions (Office Activities)	Contribution to climate change + air pollution
All products delivered by ALE Group	Energy Consumption	GHG emissions, climate change, resource depletion
	Material Use	Resource depletion, environmental footprint
	Waste Generation	Pollution, landfill, hazardous waste impact
	Effluent Discharge (Industrial Effluent)	Water pollution, ecosystem degradation, risk of non-compliance with environmental regulations
	Usage of Hazardous Materials	Toxicity, soil/water pollution, health risks, regulatory non-compliance risks
	GHG Emissions (Product Lifecycle)	Toxicity, soil/water pollution, health risks, regulatory non-compliance risks

It has been assessed that all aspects coming from ALE's own activities (offices and people) have significantly less impact (0.015% to 5%) than those coming from our solutions. Therefore, priority is given to reducing the impact of our solutions and increasing employee awareness about environmental challenges.

Other initiatives related to environmental impacts (but not related to our selected environmental aspects) have already been launched:

- Set end-to-end LCAs for all our products (project starting May 2025 and planned to end June 2026)
- Develop services to optimize our customers' electrical consumption

Going forward

Our target is to be certified ISO14001 in 2026. An internal audit was released in September 2025 and a pilot external audit was conducted in Q4 2025. No major risks were identified. Recommendation has been raised to increase employee awareness about environmental challenges (see next chapter).

Transformation plans are already engaged for all environment aspects. The target is to set up KPIs on these aspects and monitor progress.

6.7 Employee awareness

In early 2026 ALE launched its ESG Academy to bring employee awareness around environmental topics. Content is provided by AXA Climate School, including:

- The great climate system (1h11)
- The overexploitation of natural resources(0h54)
- Adaptation to a changing climate (1h03)
- Business and planetary boundaries (0h56)

To increase the attendance rate of this course several communications are released during the year, which also contribute to the awareness of what is at stake in terms of environmental protection. Our target is that 25% of ALE employees follow these courses.

- After 3 months, 17% of ALE employees follow at least two modules of the first course and 11% completed all modules of this course.

In addition to the EGS Academy, ALE supports local initiatives to develop best practices in environmental protection. For instance, in our main site at Illkirch (France), the following events occurred:

EVENT	DATE	SUMMARY
Digital Cleanup Day 2026: Let's Reduce Our Digital Footprint Together	Mar 17, 2026	Awareness campaign on reducing the environmental impact of digital activities and promoting sustainable actions.
Parking Lot Works Starting Monday – February 16	Feb 12, 2026	Information about the installation of electric vehicle charging stations and temporary parking disruptions.
Energy Sobriety	Dec 19, 2025	Communication about energy-saving measures and reduced heating during the winter period.
Waste Sorting Within the Company	Dec 4, 2025	Reminder of waste sorting guidelines and encouragement to adopt environmentally friendly practices.
Forest Garden Workshop Proposal – April 22, 2025	Apr 3, 2025	Invitation to participate in a collaborative workshop about forest gardens and agroforestry ecosystems.
Participatory Tree Planting at the Innovation Park	Feb 3, 2025	Invitation to take part in a participatory tree planting initiative aligned with ESG commitments.
Karos Success Continues – Congratulations to Everyone!	Dec 11, 2024	Positive update on the use of the Karos carpooling application and its environmental benefits.

6.8 Environmental reporting

While our ambition is to cover the entire ALE Group reporting perimeter, certain data may be excluded where it is not material, not relevant to the topic or not reasonably accessible. In all cases, we have ensured that the reported scope remains sufficiently comprehensive to provide a fair and meaningful representation of the group's most significant impacts, risks and opportunities.

Boundary	Definition	% of workforce	Topics reported at this boundary
ALE Group (full)	All legal entities	100%	GHG emissions
Group A + B	Main sites + smaller leased sites (excluding co-working/virtual)	—	Energy
Group A only	4 main sites (labs), France + US	~65%	Water, Waste

6.8.1 GHG emissions reporting

Purpose

Climate change mitigation is one of ALE's eight ESG domains. We have engaged an SBTi program to confirm that our decarbonization pathway is aligned with the goals of the Paris Agreement treaty on climate change.

In 2024, reduction targets were validated by SBTi:

- Near-term target: To reduce our GHG emissions (Scope 1, 2 and 3) by 42% in 2030, compared to 2022 baseline
- Net zero: To be net zero in 2050

We report our GHG emissions and their evolution on a yearly basis:

- In this report (ALE ESG yearly activity report)
- On our public website: <https://www.al-enterprise.com/-/media/assets/internet/documents/ghg-estimation-global-emissions-report-en.pdf>
- On the Carbon Disclosure Project (CDP) platform: <https://www.cdp.net/en>

What is in scope

- Emissions of ALE Group (Including ALE International and ALE USA)
- All categories relevant to ALE

What is excluded

The following categories from GHG Protocol Scope 3 have been excluded as they are not relevant for ALE:

- Upstream and downstream leased assets
- Processing of sold products
- Franchises
- Investments

Methodology

Our GHG emissions reporting follows the GHG Protocol standards and uses 2022 as the baseline year. Emissions are tracked across Scopes 1, 2 and 3 and are categorized in accordance with internationally recognized reporting frameworks.

Our methodology was validated against ISO-14064-3 2019 Standards by Goodbody ClearStream (<https://clearstreamolutions.ie>) in 2023. The opinion expressed in the verification statement has been formed on the basis of a limited level of assurance.

In 2026, a new GHG verification statement will be released.

GHG emissions accuracy is subject to data quality. ALE collects physical data rather than monetary data as much as possible, despite the fact that most of the data is managed by external stakeholders (Scope 3). We believe that GHG emissions data is more accurate when the collection method is based on physical estimation rather monetary actual value.

The methodology of our GHG emissions computation follows GHG Protocol standards.

Actual (Monetary)	Estimate (Physical)	Actual (Physical)
1%	53%	46%
Repartition of emission method category		

Results

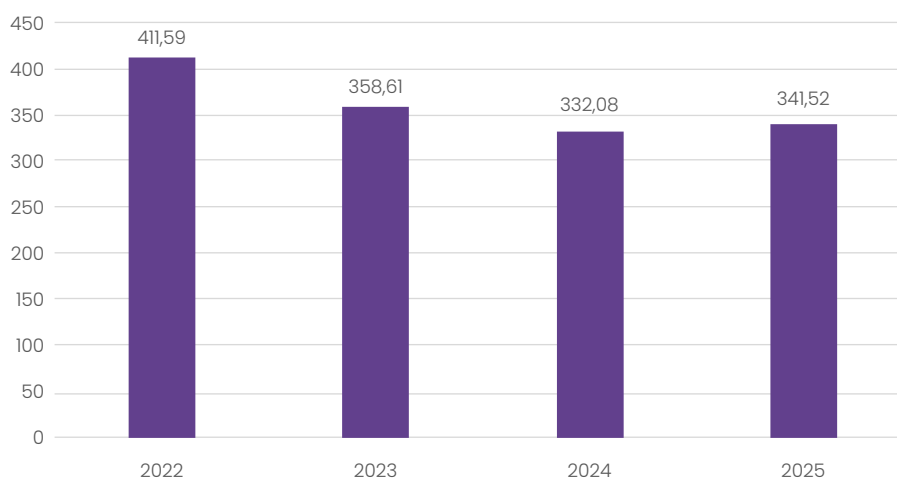
Details of 2025 ALE GHG emissions are reported in Annex 4, following GRI Standards.

GHG Emission Scope	2025 GHG in tCO2e	Variation compared to 2022
Scope1	843	-10%
Scope2	4,425	-9%
Scope3	143,385	-32%
Total	148,654	-31%

Our GHG emissions reduction is in line to reach SBTi targets.

Our carbon intensity (tCO2e / M€) has decreased by 17% compared to the 2022 baseline.

ALE Carbon intensity in tCO2e/M€



Going forward

We have launched several initiatives on our GHG reduction path:

- Set up a corporate vehicle policy to reduce our GHG emissions Scope 1
- Increase awareness and develop services on our own network equipment to optimize electricity consumption to reduce our GHG emissions Scope 2
- Increase recycled material in our products
- Collaborate with our suppliers on upstream reduction
- Increase sea transport ratio
- Move business to the cloud
- Integrate product environmental footprint optimization in our designs

As Scope 3 (downstream) accounts for 70% of our emissions, it is critical that we engage our business partners and customers. Our objectives are:

- To develop energy-efficient solutions and services to allow our customer to optimize the electrical consumption of their networks
- To demonstrate how our solutions can reduce their GHG emissions beyond our own scope (using IoT and network solutions)
- To collaborate with them to reduce emissions and waste throughout our end-to-end value chain (through the circular economy)

A detailed transition plan about how ALE will reach its GHG emissions target in 2030 is available on demand by contacting us at esg@al-enterprise.com.

6.8.2 Energy

Purpose

Energy management is part of ALE's climate change mitigation ESG domain. It contributes to reduce our Scope 2 emissions, but also contributes to our sustainability. Reducing our energy dependency will reduce related risks.

What is in scope

Our energy reporting is aligned with GRI 302: Energy covers all significant energy consumption sources across our operations. We monitor both direct energy use (Scope 1) and indirect energy use (Scope 2), with data consolidated annually at the ALE group level. The reporting period starts from January 1, 2025 until December 31, 2025.

Scope 1 includes energy used for our corporate fleet for ALE Group.

For Scope 2, ALE's reported energy consumption includes all main offices and laboratories. GHG emissions for the remaining offices are based on an estimation from the surface, number of employees and region.

The total electrical consumption reported represents more than 96% of the total consumption of the ALE Group's offices.

What is excluded

Coworking and virtual offices are not yet included due to data unavailability but are estimated at less than 4% of the total energy consumed by ALE Group offices.

Energy consumed in the ALE upstream value chain and the downstream value chain is excluded.

ALE does not own or manage the offices, manufacturing and testing sites and energy used by our vehicle fleet. Nevertheless, we ensure that all our manufacturing suppliers monitor energy consumption and reduce its negative impact on the environment through ISO 14001 certification (mandatory to be an ALE supplier), ESG quarterly reviews for the most impactful suppliers and yearly ESG activity reviews.

Methodology

For our corporate vehicle energy consumption:

Fleet management is outsourced to different service providers in different countries. We identify the vehicle models and contracted distance. Most of the time, the emissions factor for the concerned vehicle is in the contract, but if not, emission factors are retrieved from <https://www.largus.fr/>.

For our office energy consumption:

Our office contracts are not standardized because we lease, have coworking offices and a remote workforce (virtual). While the energy consumption reporting for our leased offices is exhaustive, gathering high-quality data for the energy consumed in co-working and virtual spaces is difficult.

Due to this variety of sites, we group different sites per topology.

- **Group A:** Main sites (all with labs and all located in France and U.S.). This group is used for our ISO 14001 certification and EcoVadis assessment.
- **Group B:** Smaller ALE sites in lease model
- **Group C:** Smaller ALE sites in co-working or virtual models
- Group A and Group B are part of the reporting scope. No reporting is done for sites outside ALE.

The method of data collection is determined as follows:

- **For electricity:** Based on invoices or, where they are not available, consumption estimates based on square meters and the number of people per country
- **For fuel:** Estimated based on the quantity of fuel purchased and the average interval between fuel invoices
- **For HVAC gas:** Based on meter readings after each quarterly maintenance operation

Results

For Scope 1:

Type of Vehicle	# of contracts	2022 GHG (in tCO2e)	2024 GHG (in tCO2e)	2025 GHG (in tCO2e)	GHG / Contracts
Diesel	159	828	606	489	3073
Gasoline	51	42	186	208	4,080
Hybrid	80	80	110	110	1,560
Electric	22	0	0	0	0
Total	318	898	902	821	2,583

This year our green mobility initiative got its first result with a reduction of 8.6%. We focus on two countries, France and Germany, representing 65% of the total of CO2e of our corporate vehicles.

Applying a new vehicle policy for these countries helps us shift from diesel to hybrid & electric vehicle (16% of the total fleet) when a contract ends.

For Scope 2:

Energy	# of Sites	2024 Value	2025 Value	Evolution compared to 2022
Electricity	24	12,725 MW	13,062 MW	Decrease of 9.1%
Fuel	1	120 L	120 L	Not significative
HVAC gas	3	0 L	0 L	Not significative

Detailed reporting following the GRI Standard can be found in Annex 5.

ALE purchases renewable energy from its electrical provider for six sites (three under ALE International in France, one in Italy, one in Austria and one in Belgium).

The following table represents the percentage of renewable energy per site:

Scope	% of renewable energy consumption in 2024	% of renewable energy consumption in 2025
ALE International	100%	100%
Sites integrated in the environmental management system	33%	29%
All ALE Group	27.5%	25%

Guarantees of origin for 2025 issued to SAS ALE by ALE International's electricity provider are available on demand. These confirm that 100% of the energy supplied comes from renewable sources. ALE Group's renewable energy ratio decreased in 2025 compared to 2024 due to increasing consumption at our Newbury site, and an initiative has been launched in 2026 to address this point.

Since 2020, ALE has made significant moves to reduce the energy use of its main locations:

- Illkirch (2021) and California (2023) moved to smaller smart buildings
- Colombes (2024) in rationalized occupied spaces

In 2025, the real estate team implemented several improvements to significantly reduce electrical consumption at the company's Brest office, leading to local energy use reduction of 13% in 2025 compared to 2024. Details are in Annex 8.

Going forward

For Scope 1, green mobility (corporate vehicle policy) will bring additional reductions over the next four years, as 73% of our corporate vehicles will be renewed during this period.

For Scope 2, our California site (Newbury) and biggest network lab is a concern, making it difficult to reach our expected target. A dedicated task force is assessing options in 2026 to reduce its footprint.

6.8.3 Water

Purpose

While water is not identified as a material topic for ALE operations, ALE collected water consumption data for our main sites (Group A – see methodology) to identify deviation.

What is in scope

Our water consumption reporting is aligned with GRI 303: Water and Effluents 2018 and covers all significant water consumption sources across our offices. Data is consolidated annually at the ALE Group level. The reporting period goes from January 1, 2025, to December 31, 2025.

ALE does not own any offices. Different types of contracts exist, such as leasing, coworking and virtual.

For coworking and virtual, no water reporting is possible. There is no significant interaction with water bodies or intensive processes requiring water.

ALE activities are office activities to support R&D, sales & marketing, operations, finance and IT. Water consumption is limited to domestic purposes such as restrooms, kitchen areas and building maintenance. Due to the variety of ALE sites, we have grouped sites per topology:

- **Group A:** Main sites (all with labs and all located in France and U.S.). This group is used for our ISO 14001 certification and EcoVadis assessment
- **Group B:** Smaller ALE sites in lease model
- **Group C:** Smaller ALE sites in co-working or virtual models

ALE's reported water consumption covers Group A, representing approximately 65% of our workforce.

What is excluded

- ALE offices for groups B and C (due to the complexity of reporting)
- Water used by our suppliers

Methodology

Our annual water withdrawal volumes are based on invoiced consumption. The unit of reporting is m³.

Results

Site Name	Site Group	Water Source	2025 Annual Withdrawal	2025 Annual Withdrawal	Unit	Monitoring Method
France – Illkirch	A	Municipal network	1,095	1122	m ³	Invoice
France – Brest	A	Municipal network	698	786	m ³	Invoice
France – Colombes	A	Municipal network	644	761	m ³	Invoice
USA – Newbury	A	Municipal network	3,300	3300	m ³	Invoice

Our total water consumed in 2025 was 5,969 m³. All water discharge is domestic in nature and connected to public sewage systems. There are no industrial effluents or direct discharges into natural environments. Water consumption is equivalent to total withdrawal, as there is no reuse or evaporation of significance. Water is not currently reused or recycled onsite.

Going forward

As water consumption is not considered material (*), only consumption monitoring is planned and no significative evolution is observed.

(*) While water consumption at ALE sites totaled 5,969 m³ during the reporting year, the life cycle assessment (LCA) of our switch portfolio shows an annual water footprint of approximately 71 million m³. This comparison highlights that more than 99.99% of our water-related impacts occur across the product life cycle, minimizing the impact of water consumption of our offices.

6.8.4 Waste

Purpose

Waste generated from ALE's operations is quite limited as we don't operate any manufacturing factories. Nevertheless, as part of the setup of our environmental management system, we have decided to report on waste to increase the visibility of our waste management activities.

What is in scope

- Waste generated at our four main sites (three in France and one in the U.S.). These sites have labs and represent around 65% of the total number of employees.

What is excluded

- Waste generated outside our organization
- Waste generated by offices outside France and the U.S.

Methodology

Waste generated across our operations is managed primarily through third-party service providers. Even in Colombes, waste—except waste electrical and electronic equipment (WEEE), which is subject to regulatory requirements and traceability obligations—is managed by the municipality. As such, our current visibility into the final treatment methods of the various waste streams remains limited.

The outsourced nature of our waste management with different providers limits our ability to report detailed waste treatment data (e.g., material recovery, landfill and incineration) in full alignment with GRI 306 categories.

Results

Consolidated waste per category is displayed in the following table:

Waste type	2024 Weight	2025 Weight	Units
GBW	22.72	26.31	tons
GLASS	0.47	0.52	tons
MIXED	2.70	18.71	tons
PAPER / CARDBOARD	7.85	11	tons
WEEE	2.13	10.24	tons

A detailed report of waste per site is available in Annex 6.

Of note: Our waste increased in 2025 due to our Brest office move. This is a one-shot increase.

Going forward

Waste generated by our sites and labs are not significant compared to the waste related to the end of life of our products. For instance, in 2025 we released 1724 tons of hardware equipment. That is why waste generated by our own operations is not considered as material, and we only monitor their value.

As part of our ongoing efforts to implement a certified EMS, we plan to work to improve traceability and transparency across all waste flows. This includes engaging with our waste management partners, improving internal monitoring processes and strengthening data collection protocols.

These actions aim to progressively enhance the quality and reliability of our waste-related reporting while supporting broader sustainability objectives.

7. Social responsibility

7.1 Social impact, risks and opportunities

People are at the heart of our long-term resilience and success. As part of our ESG risk and opportunity mapping, we have identified several key social drivers that represent both opportunities for value creation and levers for risk mitigation. These include fostering a diverse and inclusive culture, investing in continuous learning and career development, enhancing employee well-being and recognizing performance.

Our strong social foundation is deeply rooted in our company culture, inherited from our legacy as part of a large industrial group. This heritage continues to shape our approach to inclusion, employee engagement and long-term talent development, all of which are integral to our operational model and values.

In addition to internal engagement, our external social footprint is also a priority. Through community outreach and social responsibility programs—particularly in education, inclusion and local partnerships—we aim to reinforce our social license to operate and contribute positively to the ecosystems in which we work.

Each of these areas is assessed for its potential impact on our organizational resilience, talent retention, innovation capacity and brand reputation.

The key impacts, risks and opportunities (IROs) related to social impact are shared in Annex 3b.

7.2 Social objectives

Stakeholder needs and regulatory requirements are captured in the Impacts, Risks & Opportunities Register. ALE prioritized compliance opportunities and social impacts, driving the selection of social objectives.

id	Objectives	KPI	2030 Target
S1	Improve DEI Ratio	Gender equality in pay gap, Gender equality in hiring rate, Gender equality in leadership	<5% >20% > 25%
S2	Working Conditions	Employee turnover rate	< 6%
S3	Employee Health & Safety	Work accident with sick leave	<=20/year
S4	Social Dialogue	Average number of local meetings with unions	>=6/year
S5	Career Management & Training	Average training hours per employee	>= 7h/year
S6	Child Labor & Forced Labor	Number of cases reported	0

Social consideration is part of ALE's DNA and is integrated into ALE's culture. In addition, social best practices are also ensured by French regulations. Therefore, no transition plan is required. Dedicated quarterly governance meetings between the ESG and HR teams have been set up to monitor that these KPIs are still above target.

7.3 Social reporting

While our ambition is to cover the entire ALE Group reporting perimeter, certain data may be excluded where it is not material, not relevant to the topic or not reasonably accessible. In all cases, we have ensured that the reported scope remains sufficiently comprehensive to provide a fair and meaningful representation of ALE Group's most significant impacts, risks and opportunities.

Boundary	Definition	% of workforce	Topics reported at this boundary
ALE International	France legal entity only	~50%	Labor relations, training
ALE Group excl. SIPWISE	All entities except SIPWISE (~1%)	~1,595 headcount	Employment, human rights, DEI

7.3.1 Employment

Purpose

We strive to be an attractive and responsible employer, offering fair working conditions, meaningful work and long-term employment. These efforts support employee well-being and our long-term organizational performance.

Employment is part of one of the eight focused ALE ESG domains: Labor practices and employee development.

What is in scope

- All ALE Group entities except SIPWISE

What is excluded

- SIPWISE (around 1%)

Methodology

Data is collected from all global teams' HR departments.

Results

Indicator	Unit / Format	2025 Value	Comment / Source
Total number of employees	Headcount	1,595	
New hires during the year	Headcount	44	Only employees, excluding students, trainees and apprentices
Employee turnover rate	%	5.1	Natural attrition, incl. resignation, excl. retirement
Internal mobility rate	%		Data is not applicable for this year
Full-time employees	Headcount	1,538	FTE 1
Part-time employees	Headcount	57	FTE <1
Permanent contracts (CDI)	Headcount	1,594	
Fixed-term contracts (CDD)	Headcount	1	
Temporary / agency workers	Headcount	60	Average: Dec'25: 62 CTR + Jan'26: 63 CTR + Feb'26: 56 CTR
Interns	Headcount	73	Students, trainees, apprentices and VIE
Key retention programs in place	Text		SMI, EBS and SIP Internal mobility Talent management Succession planning Game Changers Oxford Women's Leadership Development Programme Together for All Go Green CARS certification LinkedIn Learning Local training plans ALE Mentoring Program

Going forward

The turnover rate is in line with our 2030 target set out in the labor practices and employee development pillar.

7.3.2 Living wage

Purpose

ALE International is committed to providing fair and responsible remuneration to its employees. The company complies with all applicable local labor regulations, including statutory minimum wage requirements. France has been selected as the pilot country for a living wage assessment based on the Anker Methodology before global deployment.

What is in scope

The 2025 assessment covers employees based in France only (ALE International, representing 51.16% of all ALE Group employees at the end of 2025). Additional countries will be included during future reporting cycles following validation of the methodology.

What is excluded

All other countries.

Methodology

The living wage benchmark was calculated using the Anker Methodology and compared against employee compensation data provided by human resources. The assessment covers active full-time employees and evaluates whether remuneration meets or exceeds the applicable Living Wage threshold in France.

Results

KPI	Result
Employees paid at or above the living wage threshold (*)	100%
Employees paid below the living wage threshold (*)	0%

Gross living wage benchmark (France): €2,111.55 per month.

*Applies only to full time employees with uninterrupted employment, excluding apprentices, interns and similar categories.

Reporting Statement

In France, 100% of assessed employees received remuneration above both the statutory minimum wage and the living wage benchmark calculated using the Anker Methodology. No employees were identified as earning below the applicable living wage threshold. The company intends to expand this assessment to additional countries during the next reporting cycle.

Going forward

We plan to extend assessment regarding living wages to all countries in 2027.

7.3.3 Labor relationship

Purpose

We maintain constructive and transparent labor relations, promoting social dialogue at all levels of the organization. Our approach is based on trust and cooperation with employee representatives and compliance with local laws.

Employment is part of one of the eight focused ALE ESG domains: Labor practices and employee development.

What is in scope

The table in the methodology section below reports the labor relationship indicators for ALE International (France), representing 50% of all ALE Group employees.

What is excluded

- All countries outside France

Note that while other countries have good labor practices in place, these are excluded from the 2025 ESG report in 2025 due to data complexity concerns.

Methodology

The data comes from social reporting by ALE International.

Results

Indicator	Unit / Format	2025 Value	Comment / Source
Presence of employee representatives	Yes / No	Yes (30 holders and 23 delegates)	
Number of collective agreements signed	Number	2 collective agreements signed with effect in 2025	
Coverage rate by collective agreements	%	100%	
Employee consultation mechanisms in place	Text / Description	8 information consultations of the economic and social committee; employees are consulted via union representatives in accordance with legal requirements (information and consultation mechanism of the economic and social committee)	Global company reorganization project, H&S report, PAPRI Pact, social report, gender report, economic and financial situation, social policy, strategic orientations
Significant changes in working conditions during the year	Text / Description	Global company heavy reorganization + move to a new building for our Brest site	
Average early notice period before implementing changes	Days	30 to 60	
Number of social dialogue meetings held	Number	11 meetings / year for 2 of our sites and 13 meetings / year for 1 of our sites 8 additional meetings / year at a central level	
Grievance mechanisms available to employees	Text / Description	Employees have access to grievance mechanisms via their union representatives according to legal requirements; employees can report any breach of our code of conduct via internal channel (Speak up) or external channel (Verifi)	

7.3.4 Training and education

Purpose

We invest in continuous learning and skill development for all employees to support professional growth and strategic transformation.

Training and education is part of one of the eight focused ALE ESG domains, labor practices & employee development.

Training is closely aligned with our business priorities and individual development goals.

What is in scope

The table in the methodology section below reports the training indicators for ALE International (France), representing 50% of all ALE Group employees.

What is excluded

- All other legal units of ALE Group outside of ALE International, due to data collection challenges.

Methodology

The data presented here is part of French training regulations to be provided to unions every year. The data is collected using a training department tool.

For Knowledge Hub and LinkedIn training, the data comes from these platforms.

Results

Indicator	Unit / Format	2025 Value	Comment / Source
Average training hours per employee	Hours	13	2025 consolidated report/online and classroom training
Total number of training hours delivered	Hours	10,243	2025 consolidated report/online and classroom training
Percentage of employees trained	%	90%	The calculation is based on the average annual headcount
Training hours by job category (e.g. (e.g., white/blue collar)	Hours / category	a) 9,849 hours for the cadre non-hourly category b) 394 hours for the administrative & technician hourly category	No factory => no blue collar
Main training themes / programs	Text	1) Technology (web and mobile development/network & cloud) 2) Culture (languages, non-discrimination, GDPR, sustainability) 3) Personal development (mainly soft skills)	
ESG and DEI-related training sessions	Text	604 training sessions for 398 hours	
Upskilling / reskilling initiatives	Text	100% upskilling	No reskilling activities in 2025
Leadership development programs	Text	30 leadership training sessions + specific ALE programs: • Game Changers • Oxford Women's Leadership Development Programme • People manager learning path + re certification of people manager	
Training satisfaction rate (if applicable)	Score	3.3/4	

ALE also set up a knowledge hub accessible to employees of the entire ALE Group. The table below displays its related indicators.

Indicator	Unit / Format	2025 Value	Comment / Source
Average training hours per employee	Hours	12.2	
Total number of training hours delivered	Hours	15,050	
Percentage of employees trained	%	73%	
Training hours by job category (e.g., white/blue collar)	Hours/Category	NA	
Main training themes / programs	Text	Sales and marketing webinars, post-sales training (OmniPCX Enterprise & LAN)	
ESG and DEI-related training sessions	Text	244 training sessions for a total of 125 hours	
Upskilling / reskilling initiatives	Text	100% upskilling	
Leadership development programs	Text	NA	
Training satisfaction rate (if applicable)	%	NA	

Going forward

As part of our environmental management system, we want to increase employee awareness about environmental challenges. That is why, in early 2026, we launched our ALE ESG Academy fueled by AXA Climate School, a well-recognized environmental content provider.

There are four hours of training planned per employee. The four available courses are (refer to page 27).

Our target is to reach at least 25% of our employees.

7.3.5 Diversity, equity & inclusion

Purpose

We are committed to fostering a diverse, equitable and inclusive workplace where every employee feels valued and respected.

Diversity is not only a value, but a driver of innovation and engagement. We support the employee initiative “Together for All,” a program that promotes diversity at ALE.



In September 2024, the Together group was relaunched as Together For All. It is a program open to everyone in the company, without any discrimination. We believe that together, we can drive beautiful change.

Together For All envisions a workplace where everyone feels valued, respected and empowered to bring their authentic selves to work. We strive to cultivate an inclusive environment that celebrates diverse perspectives, promotes equitable opportunities and fosters a sense of belonging for all employees.

A new structure has been established within the group to ensure we focus on the DEI dimensions that matter most at ALE: gender equality, early careers, late careers and disabilities.

The ALE Equality Day celebration on April 24, 2025, was a structured global event combining leadership messaging, employee engagement, and interactive activities to promote DEI. The program included a kickoff video from our EVP of Human Resources highlighting the importance of DEI, followed by employee video clips collected worldwide where individuals shared their personal views on equality and diversity in their own languages.

The event featured mentoring testimonials with mentees sharing real experiences, as well as interviews spotlighting diverse perspectives across regions such as Singapore and Spain. Awareness was reinforced through dedicated communications, a Speak up promotion and inspirational learning content shared via LinkedIn Learning. To increase engagement, participants joined a Kahoot quiz on DEI topics, received themed stickers, and contributed to discussions on inclusion, making the day both informative and highly interactive while reinforcing ALE’s commitment to an inclusive workplace.



DEI is part of one of the eight focused ALE ESG domains: diversity, equity & inclusion.

What is in scope

- All legal units of ALE Group

What is excluded

- No exclusions

Methodology

Data comes from the company's employee management tool.

Results

Indicator	Unit / Format	2025 Value	Comment / Source
Gender diversity – % of women in total workforce	%	21%	
Gender diversity – % of women in management positions	%	13.5% / 19%	Reflected in C, D, E grades / People managers
Gender diversity – % of women in governance body	%	17%	Executive management team
Pay equity initiatives implemented	Text	According to our financial capabilities, each year we address an identified pay gap with Salary Merit Increase (SMI) program that ensures equity for all	Our ambition is to ensure all employees are provided with equal opportunities for growth and success. It is ALE's intention to proactively address remuneration gaps in equality pay based on financial capabilities.
Gender pay gap	%	3.4%	
DEI training sessions conducted	Text	International Women's Day 2025, ALE Equality Day, quarterly learning paths	Live sessions, awareness emails, proposed training
Employee resource groups / networks in place	Text	Together for All	Our program has deep roots: Until 2024, Together was the company's global women's network, an employee-led program launched in Illkirch, France, in 2013. In 2025, the group was renamed Together For All, as it is a program open to everyone in the company, not just women. It's for all genders, everyone, without any discrimination. We believe that together, we can drive beautiful change.
Inclusion & equity targets set	Text	<ul style="list-style-type: none"> • Promotion rate • Leadership development Opportunity • Gender pay gap • Leadership diversity index • Workplace accessibility score 	
Progress toward DEI targets	Text	Working progress	We are working on IRO and KPIs, created a plan to accelerate gender equity, and make every effort to recruit and promote women in leadership positions
Policies or charters related to DEI	Text	Code of conduct; diversity, equity and inclusion policy; recruitment policy	

7.4 Human rights

7.4.1 UN Guiding Principles on Business and Human Rights

Purpose

We are committed to respecting and promoting human rights throughout our operations and value chain. Our approach is guided by international frameworks such as the UN Guiding Principles on Business and Human Rights.

In 2025, no human rights cases related to the company were reported through whistleblowing channels.

What is in scope

All entities from ALE Group.

To the best of our knowledge, all stakeholders of our value chain.

What is excluded

No exclusions.

Methodology

Human rights considerations are embedded in our corporate culture, policies and management practices. All employees are required to comply with our code of conduct, which outlines mandatory principles related to respect, non-discrimination, equal opportunities, fair treatment and ethical behavior in the workplace.

Our human rights reporting is based on information collected through established management processes, employee feedback mechanisms and dedicated whistleblowing channels that allow employees and stakeholders to raise concerns confidentially and without fear of retaliation.

Operating in a trust-based environment, we promote individual accountability and open communication. Reported concerns are reviewed and addressed through appropriate internal processes, while periodic reviews of policies and practices help ensure continued alignment with our human rights commitments and applicable regulations.

Results

Disclosure GRI	Description	2025 value	Comments
GRI412-1	Operations that have been subject to human rights reviews or impact assessments	Our whistleblowing channel is open to all ALE operations. No cases related to human resources have been reported.	This reflects our commitment to ethical conduct supported by a mandatory code of conduct, a trust-based culture, and confidential whistleblowing channels available to all relevant stakeholders of our value chain
GRI412-2	Employee training on human rights policies or procedures	0 hours in the reporting period devoted to training on human rights policies or procedure relevant to operations.	
GRI412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Percentage of active suppliers covered by the supplier code of conduct: 100%	Human rights requirements include commitments related to non-discrimination, prohibition of forced labor and child labor, fair working conditions, freedom of association and respect for internationally recognized human rights principles

7.4.2 Local communities

The ALE impact mission is to positively impact our global community by delivering communications and infrastructure solutions to help those in need. We strengthen our impact through focused global projects that allow us to deploy our core strengths and contribute to a humanitarian cause. Projects are reviewed and selected using these criteria:

- Supports a non-governmental organization (NGO, non-profit or voluntary citizens' group)
- Matches our vertical and/or cloud focus
- Requires communications and/or networks to meet their own NGO's objectives
- Vetted by the ALE legal team

In 2025, we continued supporting two corporate charities—Mercy Ships and Qhubeka—which assist in improving the health, education and well-being of the local communities they support.

As a company of our size, our charitable contributions remain limited in scope. Nevertheless, we strive to ensure that our support is focused on initiatives where our expertise, technology and partnerships can provide meaningful value.

During the reporting period, the company invested INR 1.208 million in community development initiatives in India, focusing on education, health and social inclusion. Through partnerships with local charitable organizations and foundations, these initiatives supported students from disadvantaged backgrounds, enhanced educational infrastructure, promoted STEM learning and contributed to community health and well-being.

8. Corporate governance

8.1 Governance impact, risks & opportunities

Governance is the foundation of a responsible and resilient organization. As part of our ESG risk and opportunity assessment, we have identified key governance-related areas that may affect ALE's ability to maintain stakeholder trust, meet regulatory expectations and operate effectively in evolving markets.

These governance levers are essential not only for mitigating risks but also for reinforcing ALE's position as a trusted and forward-looking company.

Key impacts, risks and opportunities (IROs) related to governance are shared in Annex 3c.

8.2 Governance objectives & transformation initiatives

Stakeholder needs and regulatory requirements are captured in the Impacts, Risks & Opportunities Register. ALE prioritized compliance opportunities and governance impacts, driving the selection of governance objectives.

Id	Objectives	KPI	2030 Target
G1	Monitor compliance coverage	Compliance coverage ratio	100%
G2	Elevate security excellence	NIS2 compliance progress	100%
G3	Build a resilient supply chain	Risks with mitigation plan ratio	100%

8.2.1 Monitor compliance coverage

With the exploding amount of product regulations and country specificities, we have launched an initiative to acquire an automated regulatory monitoring tool to track our product compliance coverage. This will allow us to anticipate mitigation plans. The target date is to have this capability before the end of 2027.

Europe's REACH regulations and other rules around forbidden or restricted substances are also evolving quickly. To anticipate this evolution, ALE's plan is to collect full material disclosures rather than asking suppliers about compliance. This process is time-intensive and depends on the company's ability to exert influence over component manufacturers.

8.2.2 Elevate security excellence

As technology provider, managing security is a top priority for ALE. See the dedicated section (8.3) to view the company's security initiatives.

8.2.3 Build a resilient supply chain

Building a resilient supply chain is essential in today's uncertain environment, where geopolitical tensions, climate events, supplier failures and raw material shortages can disrupt operations and impact business performance.

Our approach starts with identifying and assessing key supply chain risks, including supplier dependency, financial instability, geopolitical disruptions, climate-related events, ESG compliance issues and cybersecurity threats. For each identified risk, mitigation plans will be defined and implemented, such as supplier diversification, contingency sourcing, regular supplier assessments and strengthened ESG requirements.

Progress will be monitored through annual risk reviews and supplier evaluations to ensure risks remain under control and mitigation actions are effective. By the end of 2026, we aim to have a structured supply chain risk management process covering all critical suppliers and key business activities.

8.3 Data privacy & security

Purpose

As a technology company, it is no surprise that data privacy and cybersecurity emerged as one of the most material topics in our ESG materiality assessment (DMA). This holds true for both dimensions of double materiality: the impact we have on external stakeholders (inside-out) and the risks we face from external pressures (outside-in).

Our ambition is clear: establish digital trust with our customers, suppliers and partners by ensuring the highest standards of data protection and information security. To support this ambition, we have set a challenging yet essential target: by 2030, we aim to reach 100% compliance with applicable data privacy and cybersecurity regulations and certifications.

Achieving this goal is increasingly demanding as regulatory frameworks evolve and tighten across geographies and sectors. Despite this, we remain fully committed and made important progress in 2025 by renewing several key security certifications for our digital platforms:

- ISO/IEC 27001:2022 for our cloud-based solutions
- HDS (Hébergeur de Données de Santé) certification for Rainbow UCaaS & CPaaS
- ENS (Esquema Nacional de Seguridad) for Rainbow in Spain
- HIPAA (Health Insurance Portability and Accountability Act) for healthcare data protection

In addition, we have launched a cross-functional program to prepare for compliance with the EU NIS2 Directive, which came into force in October 2024. This directive will significantly broaden the scope of cybersecurity obligations for essential and important entities in Europe. Our ongoing work includes enhanced risk assessments, updated incident response procedures and stronger third-party cybersecurity controls—ensuring that we meet future obligations and strengthen our operational resilience.

These efforts reflect our proactive approach to risk management and regulatory alignment, reinforcing our credibility as a secure and responsible technology partner.

The following template provides a structured overview of our data privacy and cybersecurity management practices, in line with GRI 418: Customer Privacy. It summarizes our policies, certifications, compliance targets, incident reporting and ongoing improvement actions to ensure digital trust and regulatory alignment

What is in scope

- All ALE solutions and all ALE Group legal units

Results

The following data has been compiled at the company level.

Topic	Data Privacy & Cybersecurity
Policy in place (Yes/No)	Yes
Description of policy or measures	Comprehensive cybersecurity and data privacy policy covering cloud services, data protection, access management, incidents and vulnerabilities management. Includes internal procedures aligned with ISO 27001, GDPR, NIS2, LPM, EO 14028, ENS and HIPAA.
Compliance target (e.g., 100% by 2030)	100% compliance by 2030
Certification(s) obtained	ISO/IEC 27001, HDS (Rainbow UCaaS & CPaaS), ENS (Spain), HIPAA (health sector)
Training provided (yes/no)	Yes
Training participation rate (%)	97
Reported incidents (if any)	0
Regulatory action taken (if any)	None
Corrective actions	N/A
Ongoing improvements	Cross-functional program to ensure compliance with NIS2 Directive; regular security audits; supplier security reviews
External verification (yes/no)	Yes
Comments/notes	ISO 27001 certification renewed in 2025; NIS 2 compliance ongoing

At the solution level, by obtaining CSPN certification for Rainbow™ EDGE, ALE has demonstrated its strong commitment to data privacy and security, showing that the Rainbow solution adheres to the strict requirements of the French local authority, the French Cybersecurity Agency (ANSSI).

The Rainbow solution also ensures data privacy through data sovereignty, which provides our clients with assurances around the security and confidentiality of their data. This is demonstrated by the presence of our solutions in several data centers in the world, where we respect all local regulations.

ALE has a strong cybersecurity culture. We follow the recommendations of several local authorities in many countries (such as NIST, BSI, ANSSI and ENS), demonstrating our strong commitment to protecting our clients' data.

Verticals are a strong focus for ALE. By obtaining and reaffirming our compliance with the Health Insurance Portability and Accountability Act (HIPAA) in the U.S. and the Hébergeur de données de santé (HDS) in France, our clients in the healthcare sector can be reassured about the security of their electronic protected health information (ePHI).

Our Rainbow classroom solution for the U.S. educational sector has also obtained compliance with the Family Educational Rights and Privacy Act (FERPA).

The Rainbow EDGE solution provides customers with full control of their data. Security and confidentiality are the same as in our Rainbow UCaaS solution, but are completely isolated from the public internet.

In 2026, ALE will release the Rainbow Guardian service to allow any organization to quickly recover their communication services after a cyber-attack or incident damaging their business continuity.

8.4 Sustainable business strategy and risk management

8.4.1 Sustainable business strategy

Our sustainable business strategy is grounded in a thorough assessment of environmental and social IROs across our business activities. This materiality-based approach ensures that sustainability is not treated in isolation, but as a core element of our long-term value creation model. The major IROs are published in the different materiality chapter of this report (Refer to chapters 6.2 ; 7.1 ; 8.1).

The strategy is deployed through a structured transition plan, which includes:

- Resource allocation aligned with priority ESG topics
- Integration into the strategic roadmaps of each business function and operational unit
- A commitment to deliver measurable progress toward our sustainability objectives

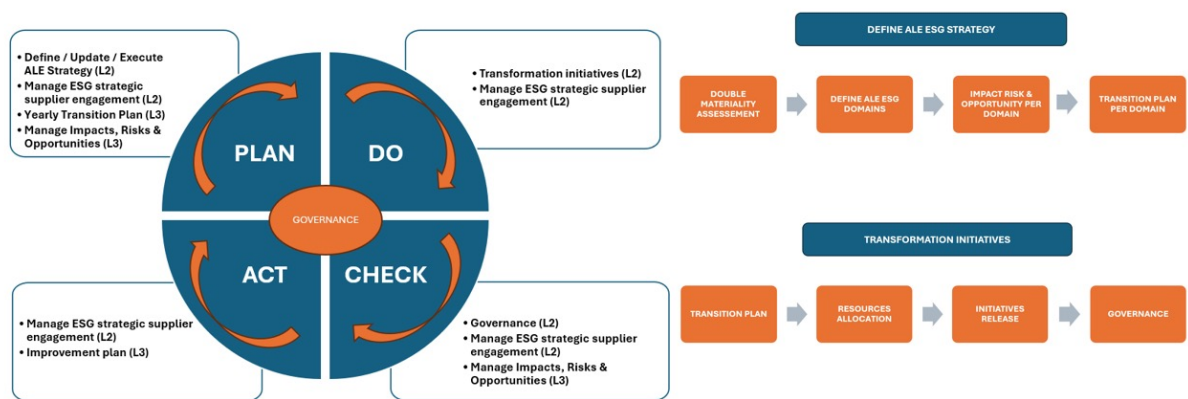
The entire process is supervised by our governance bodies, ensuring cross-functional coordination, leadership accountability and alignment with our corporate purpose and stakeholder expectations.

This integrated approach allows us to embed sustainability into decision-making and day-to-day operations, enabling resilient growth while contributing positively to people and the planet.

8.4.2 Sustainability integration in our operating model

Since ESG is part of our strategy, related transformation must be integrated in all our activities to finally be part of our culture. Managing IROs at the activity level increases activity owners' awareness of what is at stake with ESG and how to improve our sustainability. It also brings the desire to change. To support this transformation, sustainability is also integrated in our operating model through a dedicated transversal ESG process and other core processes.

ESG is integrated in our operating model handbook. Our detailed ESG policy can be downloaded from our public website (<https://www.al-enterprise.com/-/media/assets/internet/documents/esg-policy-2025-brochure-en.pdf>).



ALE ESG Processes

8.4.3 Risk management

Risk management is a critical pillar in ensuring the long-term sustainability and resilience of the company. In an increasingly volatile and complex environment, characterized by accelerating environmental, technological and geopolitical changes, a robust and forward-looking risk management approach is essential to safeguard operations, create value and support strategic decision-making.

A double materiality–driven approach

Our risk management framework is grounded in a double materiality analysis, which enables us to assess both:

- The impacts of our activities on the environment and society (inside-out perspective)
- The financial risks and opportunities arising from sustainability-related issues (outside-in perspective)

This approach ensures a comprehensive understanding of the company's exposure and its responsibilities within the broader ecosystem.

The process is structured around several key steps:

1. Definition of the value chain (value map)

We map our entire value chain, identifying upstream (suppliers) and downstream (distributors and customers) activities to ensure full coverage of risks and impacts

2. Stakeholder identification and engagement

Key internal and external stakeholders are identified, including employees, suppliers, customers, partners and local communities

3. Stakeholder consultation

Structured interviews and exchanges are conducted to gather insights on perceived risks, impacts and emerging challenges

4. Assessment and prioritization

Environmental, social, and governance (ESG) impacts, risks and opportunities are evaluated and prioritized based on their severity, likelihood and strategic relevance

Continuous improvement and annual review

The initial double materiality assessment was conducted in 2023 and has since been reviewed annually to ensure continuous alignment with the evolving risk landscape and regulatory expectations.

In 2026, a comprehensive update of the assessment was undertaken to integrate major emerging trends, including:

- The rapid expansion and transformation driven by artificial intelligence, impacting operations, data governance and ethical considerations
- The intensification of environmental crises, including climate-related disruptions and resource scarcity
- The growing complexity of the geopolitical landscape, affecting supply chains, market access and operational stability

This enhanced review strengthens our ability to anticipate disruptions and adapt our strategy accordingly.

Strengthening value chain resilience

Recognizing that risks extend beyond our direct operations, we are reinforcing our approach across the entire value chain.

In this context, the deployment of business continuity plans (BCPs) is becoming a key requirement for critical stakeholders:

- **Upstream (suppliers):** to ensure continuity of supply and mitigate operational disruptions
- **Downstream (distributors and customers):** to enhance responsiveness and maintain service continuity

This initiative aims to improve collective resilience and ensure that all actors in the value chain are equipped to manage crises effectively.

By embedding risk management into our ESG strategy and leveraging a double materiality approach, we ensure that sustainability is not only a compliance exercise but a core driver of value creation. This proactive and inclusive framework enables us to better anticipate risks, seize opportunities and contribute to a more sustainable and resilient future.

8.5 Business ethics, compliance and transparency

Purpose

ALE maintains the highest levels of business ethics, personal integrity and compliance across its business. The ALE compliance program and its code of conduct are the cornerstone of this commitment, defining respectively the company's corporate policies against corruption and fraud and ALE's expectations of consistent and strict ethical behavior for employees, non-employee contract workers and business partners.

ALE has a zero-tolerance policy regarding unethical behavior or violations of integrity. ALE may accordingly take disciplinary action against employees who fail to comply with the ALE code of conduct and may terminate contractual relationship with business partners not complying with the rules of fair trading and applicable anti-corruption laws.

The ALE code of conduct sets ethical, integrity and compliance principles to which employees must adhere. The ALE compliance program consists of the anti-fraud policy and the anti-corruption & hospitality policy, explaining the reasoning and importance for ALE to fight corruption and fraud and the types of prohibited actions or behavior that could be potential signs of corruption or fraud.

The ALE compliance program also includes a risk mapping, a third-party due diligence procedure with regards to onboarding business partners (such as suppliers, distributors and resellers), key internal controls and processes within ALE's operating model and regular education/training sessions for ALE personnel. A whistleblowing tool is also made available worldwide to employees for reporting breaches of the ALE compliance program or code of conduct or other unethical behavior and violations of integrity.

A dedicated team managing ethics compliance and internal control is responsible for designing, promoting and maintaining the ALE compliance program and code of conduct and investigating any reported breach.

What is in scope

- All processes and organizations in ALE Group

What is excluded

- No exclusions

Methodology

For ethics and business conduct disclosures under GRI standards, our methodology focuses on consolidating and analyzing key data points that reflect our governance and ethical practices. Specifically, we:

- 1. Collect reported cases:** We gather all relevant data from our reporting tools (such as whistleblowing platforms and conflict-of-interest declarations) to monitor and assess the number, nature and resolution of ethics-related cases
- 2. Track training completion:** We monitor participation and completion rates for ethics and compliance training to evaluate awareness and alignment with our code of conduct
- 3. Review by the ethics committee:** Our ethics committee regularly reviews reported cases and trends, ensuring proper follow-up actions and aligning our processes with best practices and regulatory expectations.

This structured approach allows us to provide transparent and reliable disclosures under GRI, demonstrating our commitment to integrity and ethical business conduct.

Results

A detailed report of business ethics, compliance and transparency performance is available in Annex 7.

In 2025, ALE established an ethics committee to monitor compliance and whistleblowing cases. This committee is represented by the Legal, the HR and the Compliance teams.

We update policies and training modules regularly based on this Committee's recommendations.

In order to face the exploding number of regulations (especially environmental and securities regulations), an ALE compliance committee was set up in Q3 2024. It encompasses all regulation domains ALE must comply with: legal, human resources, finance, export control, product, procurement, environmental and security. This committee meets every quarter, and minutes are shared with the compliance committee members and the board of directors of ALE Group. Its main mission is to share regulatory evolution, status and risk mitigations.

A new tool to report any conflict of interest has now been released, and 100% of ALE staff have declared their status regarding conflict of interest. This process is now performed yearly.

Awareness training for ALE employees has also been released. 100% of ALE staff have undergone global awareness training on business ethics and integrity and passed the assessment quiz.

Going forward

We aim to maintain our current high standards of ethics and business conduct while continuously strengthening our practices. Our priorities include ensuring ongoing monitoring of reported cases, sustaining high completion rates for ethics and compliance training and maintaining the regular oversight of our ethics committee. We will continue to ensure that our reporting remains transparent and aligned with GRI standards, reflecting our commitment to integrity and responsible business practices.

8.6 Sustainable procurement

As part of our commitment to responsible sourcing, we have strengthened our sustainable procurement practices by integrating ESG considerations into our supplier selection and management processes.

All new suppliers are now subject to ESG screening criteria(*), and an ESG annex has been added to our standard contracts, requiring formal signature and adherence. This annex outlines our expectations in areas such as ethical conduct, environmental performance, human rights and labor practices.

*The main criteria are:

- Following a recognized code of conduct
- Committing to following compliance regulations
- Engaging in the ESG transformation journey demonstrated by an ESG yearly activity report

For our most impactful suppliers—particularly those involved in the delivery of hardware components—we have implemented a dedicated monitoring program, which includes:

- A structured ESG assessment at onboarding or renewal
- Regular engagement to explain our ESG priorities and align expectations
- Progress reviews held two to four times per year, depending on the criticality and maturity of the supplier relationship

These efforts contribute directly to our Scope 3 emissions strategy, supply chain resilience and our broader ambition to align sustainability objectives throughout our value chain.

In these following reports, the percentage of suppliers indicated is weighted by the weight of hardware shipped during the reporting year.

GRI 308: Supplier Environmental Assessment	
Supplier environmental assessment management	ALE has launched a dedicated ESG supplier engagement program for its most impactful suppliers. In this program, ESG performance is evaluated every year.
% of new suppliers screened for environmental criteria	100% of new suppliers
% of new suppliers screened using environmental criteria	100% of news suppliers
Negative environmental impacts in the supply chain and actions taken	We select suppliers who demonstrate a willingness to protect the environment and are engaged in this protection. We are also engaged to increase the use of non-virgin materials, develop a circular economy and improve energy efficiency. The starting point is to measure our negative impact through end-to-end LCA.
Number of suppliers assessed for environmental impacts	In 2025, the total suppliers assessed represent 89% of our total hardware delivered
Number of suppliers identified with actual and potential negative environmental impacts	100% of suppliers shipping hardware have a negative environmental impact
% of suppliers with improvement plans, identified with actual, potential, negative environmental impacts	93% of our suppliers have identified and shared IRO and a transition plan in their activity report
% of suppliers whose contract was terminated, identified as having actual, potential, negative environmental impacts	0%

GRI 414 Supplier Social Assessment

Supplier social assessment management	ALE has launched a dedicated ESG supplier engagement program for its most impactful suppliers. In this program, ESG performance is evaluated every year.
% of new suppliers screened for social criteria	100% of new suppliers
% of new suppliers screened using social criteria	100% of new suppliers
Negative social impacts in the supply chain and actions taken	The negative social impact risk on ALE's value chain is limited, as ALE selects suppliers demonstrating social engagement standards. ALE's supply chain policy is based on expectations shared in the contract and QBR(*), with no tolerance for deviation.
Number of suppliers assessed for social impacts	In 2025, the total suppliers assessed represent 89% of total hardware delivered
Number of suppliers identified with actual and potential negative social impacts	No negative social impacts have been identified
Actual and potential negative social impacts identified in the supply chain	No negative social impacts have been identified
% of suppliers with improvement plans, identified with actual, potential, negative social impacts	0%

The following table presents the main ESG criteria assessment and the weighted percentage of suppliers meeting the assessment criteria.

	2024	2025
ESG QBR(*) with ALE	78%	82%
ESG Yearly activity released	97%	98%
UNGC	61%	61%
ISO 14001	98%	98%
EcoVadis medals	44%	47%
SBTI targets validated	84%	75%
CDP above Level C	41%	82%
ISO 45001	98%	98%
IRO released	89%	93%
Transition plan released	89%	93%

Supplier ESG maturity has continued to improve gradually, driven by a stable supplier base and increasing awareness and adoption of ESG practices throughout our supply chain.

(*) QBR = Quarterly business review where ALE shares its expectations regarding ESG transformation, and suppliers provide status updates around ESG.

9. ESG targets, KPIs and 2025 progress

The following chart shows ALE's 2030 targets, current KPIs and any related status or comments for ALE's eight focused ESG domains.

ESG domain	KPI	2030 Target	2025 Actual	Status/Plan/Comments
Climate change mitigation	GHG emissions reduction compared to 2022	-42%	-31%	Reduction in line with targets
Product environmental adaptation	Product having a digital product passport	80%	0%	KPI will be reworked next year once LCA will be released for all our products (based on product environmental footprint index)
Human rights	Commitment to protect human rights and partner with companies expressing the same commitment	100%	100%	Target already achieved. Monitoring set up to keep target.
Labor practices and employee development	Employee turnover rate (resignations)	<6%	5.1 %	Target already achieved. Monitoring set up to keep target.
Diversity, equity and inclusion	DEI index progress	+30%	TBD(1)	Due to CSRD delay, DEI index to be reworked
Business ethics, transparency and compliance	Compliance rate	100%	100%	Due to increase of regulations, regulations watch to be industrialized
Data privacy and security	Compliance rate with data privacy and security regulation	100%	100%	KPI to be reworked to focus more of non-conformity and area of concerned of related certifications
Strategy and risk management	Sustainable business	+30%	TBD(2)	Due to CSRD delay, sustainable business KPI to be reworked

- (1) As part of our commitment to compliance with the EU Corporate Sustainability Reporting Directive (CSRD) and to ensure the highest quality and comparability of our disclosures, the calculation and publication of our DEI composite index is currently under refinement and will be computed next year. We are actively adapting our data collection processes and aligning our methodology with the latest CSRD guidelines, expected to be finalized by Q1 2027. Until then, we continue to monitor individual DEI-related KPIs and conduct targeted programs to advance equity and inclusion across ALE. This phased approach enables us to deliver robust and transparent reporting in the next reporting cycle.
- (2) As the EU taxonomy report is not yet implemented (target is 2027), it is difficult to apply in our distribution-based business model, we are working to define an internal KPI aligned with our climate and ESG transition plan. It must enable us to track our shift toward a more sustainable business model, based on tangible, forward-looking internal criteria, even when the final use of our products is not directly observable.

10. Certifications and active sustainability program

In 2025, ALE obtained the following certificates:

- ISO9000, ISO27001, ISO27017, ISO27018 and HDS

And follows the following sustainable programs:

- EcoVadis, released in December 2025 with a score of 68/100, earning a bronze medal (top 21%)
- CDP, level C
- SBTi, near term in 2030 and net zero in 2050
- UNGC

ALE has also been assessed by the Joint Alliance for CSR (JAC), a not-for-profit association of telecom operators dedicated to developing CSR across the ICT supply chain:

- ALE's score moved from 60% to 79%, reaching maturity score of four out of 5=five.

11. Conclusion

Over the past year, we have made measurable progress across several key ESG areas.

We are proud of having reached a new level of maturity in our ESG framework, now fully structured around the identification of ESG aspects across all our activities, with associated objectives and targets. This enables us to make ESG more concrete in our operations and embed it into our core principles.

On the environmental front:

- We reduced our GHG emissions by 31%, remaining firmly on track with our SBTi trajectory and 2030 targets
- We set up an environmental management system (EMS), with ISO 14001 certification targeted for 2026
- We launched a full double materiality assessment (DMA) to refresh our strategy and integrate IROs related to artificial intelligence
- We developed end-to-end life cycle assessment (LCA) capabilities for our switches and terminals, paving the way for EPD generation in 2026
- We initiated the integration of LCA into our eco-design processes, to be fully operationalized in 2026
- We optimized packaging for our switches and terminals
- We launched initiatives to improve energy efficiency in network management

On the social front:

- We launched our ESG Academy, powered by AXA Climate School content, to build sustainability awareness and literacy across the organization
- We maintained our commitment to human rights and continued strengthening our supplier screening processes
- We sustained our low employee turnover rate, reflecting our labor practices and ongoing investment in employee development
- We continued advancing our Together for All program, deepening inclusion across the entire organization

On the governance front:

- We achieved a record EcoVadis score of 68/100, our highest to date, maintaining our bronze medal status
- Our JAC maturity assessment score rose from 60% to 79%, reflecting the depth and quality of our sustainable practices within the ICT supply chain
- We ensured all activities are screened against sustainable IROs, with mitigation plans in place
- While these achievements mark important steps forward, we remain aware of the challenges ahead.

In the next year, we aim to:

- Achieve ISO 14001 certification for our environmental management system
- Generate Environmental Product Declarations (EPDs) for our switches and terminals
- Fully embed LCA into our eco-design processes
- Continue rolling out the ESG Academy to deepen our sustainability culture
- Leverage our updated DMA to refine our ESG strategy and address AI-related impacts
- Co-develop ESG initiatives with key partners to accelerate our value chain transformation

Annex

1. GRI Content Index Table

ALE has reported on its 2025 activities in reference to GRI Standards (GRI 1: Foundations 2021).

GRI Standards	Disclosure Item	Chapter number	Chapter	Page
GRI2 – Organization and its reporting practices	2-1: Organizational details	2	About ALE	Page 9
	2-2: Entities included in the organization's sustainability reporting	1	About this report	Page 8
	2-3: Reporting period, frequency and contact point	1	About this report	Page 8
	2-4: Restatements of information	1	About this report	Page 8
	2-5: External assurance	1	About this report	Page 8
GRI2 – Activities and workers	2-6: Activities, value chain and other business relationships	2	About ALE	Page 9
	2-7: Employees	2	About ALE	Page 9
	2-8: Workers who are not employees	2	About ALE	Page 9
GRI2 – Governance	2-12: Role of the Highest Governance Body in Overseeing the Management of Impacts	4	ALE ESG Governance	Page 16–18
GRI2 – Strategy, policies and practices	2-22: Statement on sustainable development strategy	3.2	Our ALE ESG Strategy	Page 14–15
	2-23: Policy commitments	4.2	ESG Policies	Page 17
	2-24: Embedding policy commitments	4.2	ESG Policies	Page 17
	2-25: Processes to remediate negative impacts	5 & 6.2 & 7.1 & 8.1	ALE ESG Transformation Roadmap Environmental Impacts, Risks & Opportunities Social Impacts, Risks & Opportunities Governance Impacts, Risks & Opportunities	Page 19; Page 20; Page 35; Page 44
	2-26: Mechanisms for seeking advice and raising concerns	8.5	Business ethics, Compliance and Transparency	Page 49–50
	2-27: Compliance with laws and regulations	8.5	Business ethics, Compliance and Transparency	Page 49–50
	2-29: Approach to stakeholder engagement	3.1.3.2	Stakeholder Engagement	Page 11–13
GRI2 – Stakeholder engagement	2-30: Collective bargaining agreements	7.3.2	Labor Relationship	Page 37–38
	3-1: Process to determine material topics	3.1	Process to determine material topics	Page 10–14
GRI 3 – Material Topics	3-2: List of material topics	3.1.5	List of identified Material sub-Topics	Page 13
	3-3: Management of material topics	5	ALE ESG Transformation Roadmap	Page 19
GRI 302 – Energy		6.8.2	Energy	Page 30–32

GRI Standards	Disclosure Item	Chapter number	Chapter	Page
GRI 303 – Water and effluents		6.8.3	Water	Page 32-33
GRI 305 – Emissions	305-1: Scope 1	6.8.1	GHG Emission Reporting	Page 28-30
	305-2: Scope 2	6.8.1	GHG Emission Reporting	Page 28-30
	305-3: Scope 3	6.8.1	GHG Emission Reporting	Page 28-30
	305-5: Emissions reduction	6.8.1	GHG Emission Reporting	Page 28-30
GRI 306 – Waste		6.8.4	Waste	Page 34
GRI 308 – Supplier Environmental Assessment	308-1: New suppliers that were screened using environmental criteria	8.6	Sustainable Procurement	Page 51-52
	308-2: Negative environmental impacts in the supply chain and actions taken	8.6	Sustainable Procurement	Page 51-52
GRI 401 – Employment	401-1: New employee hires and employee turnover	7.3.1	Employment	Page 36
	401-2: Benefits provided to full-time employees	7.3.1	Employment	Page 36
	401-3: Parental leave	7.3.1	Employment	Page 36
GRI 402 – Labor/Management Relations	402-1: Minimum notice periods regarding operational changes	7.3.3	Labor Relationship	Page 37-38
GRI 404 – Training and Education	404-1: Average hours of training per year per employee	7.3.4	Training and Education	Page 38-40
	404-2: Program for upgrading employee skills	7.3.4	Training and Education	Page 38-40
	404-3: Percentage of employee receiving regular	7.3.4	Training and Education	Page 38-40
GRI 405 – Diversity and Equal Opportunity	405-1: Diversity of governance bodies and employee	7.3.5	Diversity, Equity and Inclusion	Page 40-41
	405-2: Ratio of basic salary and remuneration of women to men	7.3.5	Diversity, Equity and Inclusion	Page 40-41
GRI 406 – Non-Discrimination	406-1: Incidents of discrimination and corrective actions taken	7.3.5	Diversity, Equity and Inclusion	Page 40-41
GRI 412 – Human Rights Assessment	412-1: Operations that have been subject to human rights reviews or impact assessments	7.3.5	Human Rights	Page 40-41
	412-2: Employee training on human rights policies or procedures	7.4	Human Rights	Page 42-43
	412-3: Significant investment agreements and contracts that include human rights clauses or were subject to human rights screening	7.4	Human Rights	Page 42-43
GRI 413 – Local Communities	413-1: Operations with local community engagement, impact assessments, and development programs	7.4.2	Local Communities	Page 43
GRI 414: Supplier Social Assessment	414-1: New suppliers that were screened using environmental criteria	8.6	Sustainable Procurement	Page 51-52
	414-2: Negative social impacts in the supply chain and actions taken	8.6	Sustainable Procurement	Page 51-52
GRI 418 – Customer Privacy	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	8.3	Data Privacy and Security	Page 45-46

2. Glossary

CDP	Carbon Disclosure Program
CSRD	Corporate Sustainability Reporting Directive
DEI	Diversity, Equity & Inclusion
DMA	Double Materiality Assessment
EMS	Environmental Management System
EMT	Executive Management Team
ESG	Environmental, Social & Governance
GHG	Green House Gas
GRI	Global Reporting Initiative
ILO	International Labor Organization
IRO	Impacts, Risks & Opportunities
ISO	International Organization of Standardization
LCA	Life Cycle Assessment
NACE	Classification of Economic Activities
NIS2	Network and Information Security Directive 2
SBTi	Science Based Target initiative
UNGC	United Nations Global Compact

3. Impacts, risks and opportunities

a. Environmental impacts, risks and opportunities

Title	Major Impacts, Risks and Opportunities	Type	TCFD Category	Time
Environmental product compliance	Environmental regulations are rapidly expanding across the globe, becoming stricter, more complex, and increasingly enforced. Governments and regulatory bodies are pushing for higher standards to address climate change, reduce pollution and ensure sustainable production practices. This shift has major implications for manufacturers, suppliers and product designers worldwide. If we are not compliant, the market will be affected for ALE. This is already effective, and impact is huge.	Risk	Policy & legal risks	1-5 year
Design of product – energy consumption	Develop services to help our customers to optimize electrical consumption of our solutions. As the market shifts towards a low-carbon economy due to climate change, ALE anticipates new business opportunities from expanding or developing climate-friendly products and services. This could potentially increase revenue for ALE.	Opportunity	Energy source	1-5 year
Design of product – optimization of product and packaging	Specify/select hardware with materials having the least risks and environmental impacts, increase recycled content ratio in concerned materials, specify/select hardware easy to repair, reuse and refurbish	Opportunity	Resource efficiency	1-5 year
Embed circular economy principles and e waste management	Extend buyback program to include more products and thus improve our circular economy have refurbishment in mind when phasing out products (such as base stations)	Opportunity	Products and services	1 year
Climate mitigation	ALE has set ambitious target to reduce GHG according to SBTi. Not reaching this target will impact our credibility and reputation.	Risk	Reputational risks	1-5 year
Building a resilient and transparent supply chain	Building a resilient, transparent supply base mitigates ESG risks and enhances supply chain stability. By prioritizing suppliers with strong ESG practices and fostering transparency, ALE can reduce disruptions, align with stakeholder expectations and gain a competitive advantage.	Opportunity	Resilience	1-5 year

b. Social impacts, risks and opportunities

Title	Risk	Type	Category	Time
DEI	Promote an inclusive and diverse culture to attract and retain talent, enhance creativity and innovation and ensure fair treatment for all employees. Create a workplace where everyone feels valued and included. Implement policies that promote equal opportunities, conducting diversity training and fostering an inclusive culture.	Positive Impact	Resilience	1 year
Skill development, career path and learning	Foster continuous growth and development to enhance employee capabilities and career progression, by providing opportunities for employees to develop new skills, advance their careers and achieve their professional goals. The goal is to empower employees to reach their full potential, improve job satisfaction and retain top talent by supporting their career aspirations.	Positive Impact	Resilience	1 year
Recognition and rewards	This culture enhances productivity and improves employee morale, leading to better customer service, higher customer satisfaction and ultimately, improved financial performance for the business.	Opportunity	Resilience	1 year
Employee well-being, work-life balance	Encourage a healthy work-life balance to improve employee satisfaction. Offer flexible working hours, home-working options and encourage employees to take their vacations and to disconnect. Implement well-being programs to support mental and physical health of employees, to increase employee satisfaction, reduce stress and improve overall productivity.	Positive Impact	Resilience	1-5 year

c. Governance impacts, risks and opportunities

Title	Risk	Type	Category	Time
Cybersecurity & data governance	Data breaches or privacy violations could erode customer trust, trigger fines and disqualify ALE from high-value contracts (e.g., healthcare/government sectors). Insider threats, third-party vulnerabilities and sophisticated cyberattacks necessitate a robust cybersecurity strategy.	Risk	Market risks	1 year
Regulatory compliance and ESG reporting	Non-compliance with evolving ESG regulations may result in legal penalties, exclusion from tenders and reputational damage. Incomplete or outdated reporting may disqualify ALE from public contracts and erode stakeholder trust.	Risk	Reputational risks	1-5 year
Ethics and transparency	Maintain high standards of ethics and transparency in all business practices to build trust with stakeholder and prevent unethical behavior. Implement code of conduct, conduct regular audits and ensure open communication. Publish annual sustainability report and have clear policies on conflicts of interest.	Positive Impact	Markets	1 year
Affordability & budgeting for ESG investments	Additional costs arise from ESG investments, including compliance tools, supplier changes and sustainability initiatives. ESG-related costs should be embedded into financial planning to avoid unaccounted-for expenses.	Risk	Policy & legal risks	1 year

4. GRI Report: GHG Emissions

Scope	Category	Emission Factor Source	Calculation Method	Emission Factor Source	GHC Type	2025 Emissions (tCO ₂ e)	Base Year	Current to Base Year (%)	Reduction Target (by 2030)
1	Mobile combustion fuels and vehicle	Leasing vehicle fleet	Actual (Physical)	[R1]	CO ₂	822	2022	-9.00 %	-42.00 %
1	Fugitive emissions	Air conditioner gas leakage	Actual (Physical)	[R3]	CO ₂	22	2022	-32.00 %	-42.00 %
2	Office electricity	Purchased electricity (location-based)	Actual (Physical)	[R3]	CO ₂	4,425	2022	-9.00 %	-42.00 %
2	Office electricity	Purchased electricity (market-based)	Actual (Physical)	[R2] + [R10]	CO ₂	4,799	2022	-9.00 %	-42.00 %
3	Purchase goods and services	CBD material & manufacturing	Estimated (Physical)	[R5]	CO ₂	14,158	2022	-42.00 %	-42.00 %
3	Purchase goods and services	NBD material & manufacturing	Estimated (Physical)	[R5]	CO ₂	22,272	2022	-25.00 %	42.00 %
3	Purchase goods and services	Cloud services for CCBd deliveries	Actual (Monetary)	[R6]	CO ₂	300	2022	18%	42.00 %
3	Capital goods	IT	Actual (Monetary)	[R6] (334118)	CO ₂	30	2022	-33.00 %	42.00 %
3	Capital goods	Lab equipment	Actual (Monetary)	(R6) (541380)	CO ₂	312	2022	-22.00 %	42.00 %
3	Capital goods	Office furniture	Actual (Monetary)	[R6] (337214)	CO ₂	48	2022	-70.00 %	-42.00 %
3	Other fuel & energy	T&D losses	Estimated (Physical)	[R7]	CO ₂	232	2022	-8.00 %	-42.00 %
3	Other fuel & energy	Upstream emissions of purchased electricity	Estimated (Physical)	[R7]	CO ₂	607	2022	-8.00 %	-42.00 %
3	Other fuel & energy	Upstream emissions of purchased fuels	Estimated (Physical)	[R7]	CO ₂	232	2022	3.00 %	-42.00 %
3	Upstream transportation & distribution	Upstream transportation	Estimated (Physical)	[R4]	CO ₂	21,870	2022	-43.00 %	-42.00 %
3	Upstream transportation & distribution	WTT	Estimated (Physical)	[R4]	CO ₂	2,187	2022	-43.00 %	-42.00 %
3	Waste generated in operations	Office and lab waste	Actual (Physical)	[R4]	CO ₂	15	2022	-57.00 %	-42.00 %
3	Waste generated in operations	Scraping	Estimated (Physical)	[R4]	CO ₂	38	2022	280.00 %	-42.00 %
3	Business travel	Business travel	Actual (Physical)	[R8]	CO ₂	1,027	2022	-19.00 %	-42.00 %
3	Business travel	Personal car	Estimated (Physical)	[R8]	CO ₂	72	2022	-20.00 %	-42.00 %
3	Business travel	WTT	Estimated (Physical)	[R8]	CO ₂	127	2022	-26.00 %	-42.00 %
3	Employee commuting	Employee commuting	Estimated (Physical)	[R4]	CO ₂	792	2022	-5.00 %	-42.00 %
3	Employee commuting	WTT	Estimated (Physical)	[R4]	CO ₂	346	2022	-4.00 %	-42.00 %
3	Downstream transportation and distribution	Downstream transport	Estimated (Physical)	[R4]	CO ₂	2,278	2022	-25.00 %	-42.00 %
3	Downstream transportation and distribution	WTT	Estimated (Physical)	[R4]	CO ₂	228	2022	-25.00 %	-42.00 %
3	Use of product sold	Communication solution usage	Actual (Physical)	[R3]	CO ₂	22,261	2022	-26.00 %	-42.00 %
3	Use of product sold	Network solution usage	Actual (Physical)	[R3]	CO ₂	31,833	2022	-33.00 %	-42.00 %
3	Use of product sold	T&D losses	Estimated (Physical)	[R3]	CO ₂	3,100	2022	-30.00 %	-42.00 %
3	Use of product sold	WTW	Estimated (Physical)	[R3]	CO ₂	8,105	2022	-30.00 %	-42.00 %
3	End-of-life treatment of sold product	All products	Estimated (Physical)	[R4]	CO ₂	1,796	2022	-43.00 %	-42.00 %

Note that all 2030 targets reduction emissions are set to -42% in accordance with SBTi near-term targets.

[R1]: Vehicle constructor, consolidated in IFRS16 - <https://www.lacentrale.fr/>

[R2]: Directly provided by ENGIE ENERGIE SERVICES (Green Electricity purchased)

[R3]: Ourworldindata - Carbon intensity of electricity generation <https://ourworldindata.org/grapher/carbon-intensity-electricity> (May 12, 2025, Update)

[R4]: Base Carbone ADEME - <https://data.ademe.fr/datasets/base-carboner> (v23.4)

[R5]: Ecolinvent v3.8

[R6]: NAICS - Supply Chain Emission Factors (without margin) - <https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-3-by-naics-6> (v1.3)

[R7]: Greenhouse gas reporting: conversion factor (gov.uk) - <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024>

[R8]: DEFRA Standard

[R10]: AIB - <https://www.aib-net.org/facts/european-residual-mix/2024> (Version 1.0, 2025-05-30)

5. GRI Report: Energy

Organization Identification	Organization Name	Alcatel Lucent Enterprise (ALE)
	Reporting Period	Jan 1 – Dec 31, 2025
	GRI Standard Used	GRI 302: Energy 2016
	Compliance Option	GRI-compliant
	Reporting Scope	ALE Group
Narrative Description	Energy Reporting Approach	ALE doesn't own any offices. Different type of contracts exist: leasing, coworking & virtual. For coworking and virtual, no energy reporting is possible. For some locations, having different companies in the same building makes the reporting complex.
	Reporting Boundary	Due to the different variety of ALE sites, we group different sites per topology: Group A: Main sites (all with labs and all located in France and U.S.). This group is used for our ISO14001 certification and EcoVadis assessment. Group B: Smaller sites of ALE in lease model Group C: Smaller sites of ALE in coworking or virtual Group A & Group B are part of the reporting scope. No reporting is done for sites outside the organization
	Data Collection Method	Bills or estimation based on square meters, number of people and country
	Units Used	kWh / GJ

Site Name	Site Group	Reporting Method	Energy type	Own used	Energy Consumed	Consumption type	Renewable	Consumption (GJ)	Consumption (kWh)	Consumption (t)
France – Illkirch	A	Invoice	Electricity	Own used	Undefined	Purchased	Yes	3266	907150	
France – Illkirch	A	Meter Reading	HVAC Gaz	Own used	Undefined	Purchased				
France – Brest	A	Invoice	Electricity	Own used	Undefined	Purchased	Yes	6602	1833926	
France – Brest	A	Estimation	Fuel	Own used	Undefined	Purchased				120
France – Brest	A	Meter Reading	HVAC Gaz	Own used	Undefined	Purchased				
France – Colombes	A	Meter Reading	Electricity	Own used	Undefined	Purchased	Yes	1184	328841	
France – Colombes	A	Meter Reading	HVAC Gaz	Own used	Undefined	Purchased				
USA Downers	B	Invoice	Electricity	Own used	Undefined	Purchased	No	818	227254	
USA – Newbury	A	Invoice	Electricity	Own used	Undefined	Purchased	No	26735	7426584	
Argentina	B	Invoice	Electricity	Own used	Undefined	Purchased	No	200	55627	
Australia	B	Invoice	Electricity	Own used	Undefined	Purchased	No	136	37869	
Austria	B	Invoice	Electricity	Own used	Undefined	Purchased	Yes	511	141923	
Belgium	B	Invoice	Electricity	Own used	Undefined	Purchased	Yes	18	5010	
Germany	B	Invoice	Electricity	Own used	Undefined	Purchased	No	359	99619	
India – Bangalore	B	Invoice	Electricity	Own used	Undefined	Purchased	No	3788	1052300	
India – Chennai	B	Invoice	Electricity	Own used	Undefined	Purchased	No	1658	460584	

Site Name	Site Group	Reporting Method	Energy type	Own used	Energy Consumed	Consumption type	Renewable	Consumption (GJ)	Consumption (kWh)	Consumption (L)
Indonesia	B	Invoice	Electricity	Own used	Undefined	Purchased	No	20	5613	
Israel	B	Estimation	Electricity	Own used	Undefined	Purchased	No	82	22856	
Italy	B	Invoice	Electricity	Own used	Undefined	Purchased	Yes	141	39036	
Netherlands	B	Estimation	Electricity	Own used	Undefined	Purchased	No	6	1717	
Philippines	B	Estimation	Electricity	Own used	Undefined	Purchased	No	49	13605	
Russia	B	Invoice	Electricity	Own used	Undefined	Purchased	No	259	71989	
Singapore	B	Invoice	Electricity	Own used	Undefined	Purchased	No	460	127707	
South Africa	B	Estimation	Electricity	Own used	Undefined	Purchased	No	135	37549	
South Korea	B	Estimation	Electricity	Own used	Undefined	Purchased	No	116	32327	
Spain	B	Invoice	Electricity	Own used	Undefined	Purchased	No	232	64374	
Switzerland	B	Estimation	Electricity	Own used	Undefined	Purchased	No	23	6452	
UAE	B	Invoice	Electricity	Own used	Undefined	Purchased	No	227	62958	

Summary Table	Energy Type	Total in GJ	% of Total	Total in kWh	Total in L
	Total	47,026		13,062,871	120
	Total Renewable	11,721	24.92 %	3,255,886	
	Total Electricity	47,026	100 %	13,062,871	

6. GRI Report: Waste

1. Organization Identification	Organization Name	ALE Group
	Reporting Period	Jan 1 – Dec 31, 2025
	GRI Standard Used	GRI 306: Waste 2020
	Compliance Option	GRI-compliant
	Reporting Scope	ALE Group
2. Narrative Description	Waste Reporting Approach	Waste generated from ALE's operations is quite limited as we don't operate any manufacturing factories. Nevertheless, as part of the setup of our environmental management system, we have decided to report on waste to increase the visibility of waste management.
	Reporting Boundary	<p>Waste is generated at our four main sites (three in France, and one in the U.S.). These sites have labs and represent around 65% of the total number of employees.</p> <p>Waste generated across our operations is managed primarily through third-party service providers.</p> <p>In Colombes, waste except waste electrical and electronic equipment (WEEE), which is subject to regulatory requirements and traceability obligations, is managed by the city.</p>
	Data Collection Method	<p>As such, our current visibility into the final treatment methods of the various waste streams remains limited.</p> <p>The outsourced nature of our waste management with different providers limits our ability to report detailed waste treatment data (such as material recovery, landfill and incineration) in full alignment with GRI 306 categories.</p>
	Units Used	tCO ₂ e

Site Name	Site Group	Waste Type	Disposal Method	Quantity (tons)	Hazardous	Generated On-site or Off-site	Recovery Method	Consumption (GJ)	Consumption (kWh)	Consumption (L)
France – Brest	A	GBW	Unknown	11.28	No	On site	Unknown	Unknown	Unknown	Real
France – Brest	A	PAPER / CARTON	Recycled	4.42	No	On site	Unknown	Unknown	Unknown	Real
France – Brest	A	GLASS	Recycled	0.34	No	On site	Unknown	Unknown	Unknown	Real
France – Brest	A	WEEE	Recycled	8.64	Yes	On site	Recycling	Unknown	Unknown	Real
France – Brest	A	MIXED	Recycled	16.78	No	On site	Unknown	Unknown	Unknown	Real
France – Colombes	A	GBW	Unknown	5.12	No	On site	Unknown	Unknown	Unknown	Estimate
France – Colombes	A	PAPER / CARTON	Recycled	1.77	No	On site	Unknown	Unknown	Unknown	Estimate
France – Colombes	A	GLASS	Recycled	0.11	No	On site	Unknown	Unknown	Unknown	Estimate
France – Colombes	A	WEEE	Recycled	0.77	Yes	On site	Recycling	Unknown	Unknown	Estimate
France – Colombes	A	MIXED	Recycled	1.59	No	On site	Unknown	Unknown	Unknown	Real
France – Illkirch	A	GBW	Unknown	5.63	No	On site	Unknown	Unknown	Unknown	Real
France – Illkirch	A	PAPER / CARTON	Recycled	2.88	No	On site	Unknown	Unknown	Unknown	Real
France – Illkirch	A	GLASS	Recycled	0.04	No	On site	Unknown	Unknown	Unknown	Real
France – Illkirch	A	WEEE	Recycled	0.47	Yes	On site	Recycling	Unknown	Unknown	Real
France – Illkirch	A	MIXED	Recycled	0.18	No	On site	Unknown	Unknown	Unknown	Real
USA – Newbury	A	GBW	Unknown	4.28	No	On site	Unknown	Unknown	Unknown	Estimate
USA – Newbury	A	PAPER / CARTON	Recycled	2.19	No	On site	Unknown	Unknown	Unknown	Estimate
USA – Newbury	A	GLASS	Recycled	0.03	No	On site	Unknown	Unknown	Unknown	Estimate
USA – Newbury	A	WEEE	Recycled	0.36	Yes	On site	Unknown	Unknown	Unknown	Estimate
USA – Newbury	A	MIXED	Recycled	0.16	No	On site	Unknown	Unknown	Unknown	Estimate

Summary Table	Waste Type	Total in tons
	GBW Total	26.31
	PAPER / CARTON Total	11
	GLASS Total	0.52
	WEEE Total	10.24
	MIXED Total	18.71
	TOTAL	67.04

7. GRI Report: Ethics

Indicator	Unit / Format	2025 Value	Comment / Source
205-1: Operations assessed for risks related to corruption	Number / Description	100%	Enterprise-wide corruption risk mapping conducted annually
205-2: Communication and training about anti-corruption policies and procedures	Number of employees trained / Description of training	100% of employees trained	Mandatory annual training on anti-corruption for all employees
205-3: Confirmed incidents of corruption and actions taken	Number of incidents / Actions taken	0 incidents	No confirmed cases in 2025
206-1: Legal actions for anti-competitive behavior, anti-trust and monopoly practices	Number of cases / Legal outcome	0 cases	No legal action reported

Indicator	Unit / Format	2025 Value	Comment / Source
307-1: Non-compliance with environmental laws and regulations	Number of non-compliances / Fines or sanctions	0	No fines or sanctions received
419-1: Non-compliance with laws and regulations in the social and economic area	Number of non-compliances / Legal or regulatory impact	0	
Code of Conduct implemented (yes/no)	Yes / No	Yes	Available on company intranet and distributed at onboarding
Employees trained on Code of Conduct (%)	% of employees	100%	Monitored via LMS (for 2025)
Anti-corruption & bribery policy in place (yes/no)	Yes / No	Yes	Aligned with local and international regulations
Conflict of Interest policy in place (yes/no)	Yes / No	Yes	Employees must declare interests yearly; 100% completion in 2025
Number of declared conflicts of interest	Number of cases	2 declared cases	Both cases have been assessed allowed through HR compliance team
Existence of whistleblowing mechanism (yes/no)	Yes / No	Yes	Accessible 24/7 with anonymous reporting option
Data privacy & confidentiality policy (yes/no)	Yes / No	Yes	Covers customer and employee data
418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	Number of complaints / Number of incidents	0 complaints	Monitored via DPO and security team reporting

8. Brest Site Transformation Project (2025)

Overview of the project

In 2025, a major transformation project was completed at the Brest (Guipavas) site, as part of the company's broader real estate and sustainability strategy. The initiative aimed to modernize the workplace, optimize space utilization and significantly reduce the environmental footprint of operations.

The project involved consolidating activities from two buildings into a single, fully renovated site, reducing the total occupied surface from 7,612 square meters to 3,612 square meters and cutting parking capacity by half. This optimization contributed directly to lower operating costs, improved resource efficiency and reduced carbon emissions.

Strategic objectives and ESG alignment

The Brest transformation was designed not only as a real estate optimization project, but also as a key lever to support ESG ambitions:

- **Environmental (E):** Reduce energy consumption, carbon footprint, and resource use
- **Social (S):** Improve employee experience, health, and collaboration
- **Governance (G):** Ensure strong project governance, stakeholder engagement, and compliance

The project delivered a modern, flexible and energy-efficient workplace aligned with current environmental standards and future ways of working.

Environmental impact (E)

A strong emphasis was placed on minimizing environmental impact throughout the project lifecycle:

- Significant reduction in footprint:

Optimization of space and building consolidation led to lower energy consumption and reduced greenhouse gas emissions

- Energy performance improvement:

Full modernization of technical infrastructure (HVAC, electrical systems and lighting) enabled a substantial increase in energy efficiency, including the transition to LED lighting

- Circular economy approach:
 - Systematic reuse of existing furniture and equipment
 - Refurbishment and reconditioning of assets
 - Donation or redistribution of unused items to external organizations
- Sustainable procurement:

Preference was given to low-impact materials and suppliers meeting environmental standards

- Waste management:

Implementation of sorting, recycling and waste reduction practices during construction phases

- Carbon footprint reduction:

Achieved through optimized logistics, reduced material procurement and maximized reuse strategies

Social Impact (S)

The project placed employees at the center of the transformation:

- Enhanced work environment:

Creation of a modern, flexible workspace including collaborative areas, quiet zones and hybrid meeting rooms.

- Improved well-being:

Better acoustics, increased natural light and more ergonomic and comfortable spaces.

- New ways of working:

Implementation of a flex office model supporting hybrid work practices.

- Strong change management:
 - Employee workshops and consultations
 - Involvement of employee representatives and unions
 - Transparent communication throughout the project
 - Training on new tools and workspace usage
- Health and safety:

Close collaboration with occupational health services and zero major incidents during project execution.

Governance and execution excellence (G)

The Brest project demonstrated strong governance and execution discipline:

- End-to-end project control, from design to delivery within a 12-month timeframe
- Strict operational management ensuring continuity of business activities during renovation
- Stakeholder engagement at all levels (employees, leadership, unions and external partners)
- Regulatory compliance, including fire safety, accessibility and technical standards

The project was delivered on schedule (with minimal delay) and with no major operational disruptions.

Key outcomes and ESG contribution

The Brest site transformation stands as a concrete example of how operational performance and sustainability can be combined:

- Reduced environmental footprint and energy consumption
- Optimized real estate utilization and operating costs
- Improved employee satisfaction and collaboration
- Strengthened alignment with ESG commitments and long-term sustainability goals

Ultimately, the project delivered more than a renovated building—it created a high-performance, sustainable workplace that supports both business objectives and responsible practices.

