

# 4. NON-FINANCIAL Reporting Disclosure /NFRD/

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## INTRODUCTION AND METHODOLOGICAL NOTE

Reducing the weight and improving the aerodynamics of parts, as well as reducing associated greenhouse gas emissions, have been at the heart of Plastic Omnium's activities since its creation in 1946. The Group contributes to the transformation of the automotive industry and actively participates in the energy transition towards sustainable mobility.

Sustainability is one of the three pillars of the Group's strategy. The ACT FOR ALL™ program translates the Group's Sustainability strategy into operational actions. Faced with climate and environmental stakes, Plastic Omnium is accelerating the implementation of its climate roadmap with an ambitious carbon neutrality plan and the desire to be a reference in the automotive world.

This section of the Universal Registration Document (URD) presents the way Sustainability fits into Plastic Omnium's strategy and addresses regulatory requirements for non-financial reporting.

### METHODOLOGICAL NOTE

Compagnie Plastic Omnium SE, which is listed on Euronext Paris, is a company with industrial operations and plants.

The **Non-Financial Reporting Disclosure** (NFRD) presented in this section outlines Plastic Omnium's approach to social, societal and environmental responsibility. It also provides a cross-reference table with the ten principles of the United Nations Global Compact to which Plastic Omnium has been a signatory since 2003, as well as with the indicators of the GRI Standards international benchmark, the SASB themes and the TCFD recommendations (see cross-reference table page 232).

The Sustainability indicators are collected by the Sustainability and Human Resources departments from the sites included in the reporting scope, and are subject to consistency checks when they are consolidated centrally. The reporting scope aims to represent all the businesses of Compagnie Plastic Omnium SE. For 2022, the corporate, social and environmental reporting covers all the IFRS 2022 revenue of Compagnie Plastic Omnium SE. Otherwise, a statement specifies the scope concerned. The independent third party publishes its report on the verification of Plastic Omnium's NFRD on page 237. The non-financial reporting approach is based on the following regulatory requirements:

- the regulatory provisions related to Articles R. 225-105-1 to R. 225-105-3 of the French Commercial Code, the **taxonomy regulation** (EU) 2020/852 published in the Official Journal of the European Union in June 2020;
- the risk factors identified as part of the **Prospectus Regulation** (ESMA 31-62-1293 FR) and described in section 2.

To meet these requirements, the Group has put the following actions in place:

- a Group risk mapping and a materiality analysis focused on non-financial stakes and carried out in collaboration with stakeholders;
- a sustainability approach integrated into the Company's strategy and management;
- the ACT FOR ALL™ program, which translates this approach into actions in all the Group's operations.

The Group also ensures that these actions are in line with the ten principles of the United Nations Global Compact.

The information, which must be published in accordance with French law no. 2017-399 dated March 27, 2017 relating to the **Duty of vigilance by parent companies and subcontracting companies**, is also presented in this Non-Financial Reporting Disclosure.

Given the nature of Plastic Omnium's divisions, the following themes: food waste, the fight against food insecurity, respect for animal welfare, responsible, fair and sustainable food and the promotion of the practice of physical activities and sports do not constitute main CSR risks and do not justify an explanation in this management report. This is because the Company's activities are not linked to the production, marketing or distribution of food products. Sites that propose food services (canteens) to its employees contract out this service to a specialized service provider that is responsible for ensuring compliance with applicable laws. The Group's supply terms and conditions require compliance with applicable laws, which enables Plastic Omnium to ensure that its service providers comply with these regulations. These issues are therefore not included in this section.

The non-financial risks identified in the context of the Prospectus Regulation (ESMA 31-62-1293 FR) are included in the risk mapping of this.

Information relating to Taxonomy Regulation (EU) 2020/852 is developed in a dedicated section (see 4.5 *The "European Taxonomy" in this section*). Plastic Omnium describes the methodological approach chosen and publishes the mandatory eligibility indicators and alignment with the first two objectives of the taxonomy (climate change mitigation and climate change adaptation).

The risks mentioned in this NFRD are classified according to the three stakes: social, societal and environmental. The risks identified are taken from the materiality matrix, the Group risk mapping and the Vigilance Plan. In order to facilitate their reading, each risk follows the same three-step methodology:

- description of risks based on a dual approach: risks for Plastic Omnium and risks related to the impact of Plastic Omnium on social, environmental or societal aspects;
- description of the objectives and policies implemented to reduce risks and/or eliminate the impact;
- description of annual performance in the form of indicators.

This NFRD section is closely linked to the other sections of the Universal Registration Document (URD), in particular the integrated report and section 2 "Risk factors and management". In order to facilitate its reading, references have been provided to the various sections of the URD.



## 4.1 SUSTAINABLE COMMITMENT AS A DRIVER OF TRANSFORMATION

The automotive industry is at the heart of an unprecedented revolution. It must first take into account the expectations of stakeholders: growing needs for mobility, control of environmental impacts, adaptation to regulatory changes.

This revolution in the world of mobility also responds to major market trends: more sustainability, more intelligence, connectivity and a strengthened customer experience.

### 4.1.1 STAKEHOLDER EXPECTATIONS

Taking into account the expectations of stakeholders is a key issue for companies in the evolution of their strategy. Plastic Omnium listens to its various stakeholders to adapt its products, but also to anticipate trends that may constitute growth opportunities for the Group. They concern:

- OEM customers are committed to carbon neutrality and are pushing their demands along the entire supply chain;
- the public authorities, which are strengthening transparency and commitment requirements on these issues;
- investors who recognize companies that contribute explicitly to creating a positive impact on the environment and society;
- job candidates and future talents who choose their employers based on Sustainability commitments and concrete actions;
- employees who want to give more meaning to their work.

Thus, the transformation of the automotive sector is accelerating, and it is in this context that Plastic Omnium is developing to take these expectations into account and make them performance levers.

### 4.1.2 MAJOR MARKET TRENDS

The dynamics of the automotive market have been thwarted by the evolution of the energy crisis. The underlying trends – the shift to electric vehicles, greater connectivity and self-driving – all picked up pace, driven by policymakers and the general public's increasing demand for mobility that takes better care of the environment.

Plastic Omnium's historical positioning as a supplier of light-weighting and pollution control solutions to the automotive industry means that it is now considered a preferred partner for clean mobility by its customers. To strengthen its resilience and ensure its sustainability and growth, Plastic Omnium is incorporating these major market trends, as well as its stakeholders' expectations, into its corporate strategy.

#### MAJOR MOBILITY MARKET TRENDS: VALUE CREATION AND GROWTH FOR PLASTIC OMNIUM



**Electrification**



**Connectivity and digitization**



**Customer experiences and expectations**



**Safety and autonomy**

#### 4.1.2.1 PLANNED GROWTH OF ELECTRIC VEHICLES

CO<sub>2</sub> emission thresholds for vehicle use are regularly lowered in all markets:

- currently undergoing amendment, European regulations will reduce the CO<sub>2</sub> emission standards allowed for passenger vehicles: 95g CO<sub>2</sub>/km in 2020, then -15% in 2025, -55% in 2030, before imposing zero tailpipe emissions in 2035;
- China also regulates passenger car emissions with a target of 117g CO<sub>2</sub>/km from 2020 to 2024, followed by 93g CO<sub>2</sub>/km thereafter;
- the United States is reducing its standards, from 224g CO<sub>2</sub>/mile in 2022 to ~161g CO<sub>2</sub>/mile in 2026 (i.e. ~100g CO<sub>2</sub>/km).

**The entire automotive industry is thus engaging in technologies enabling massive reductions in CO<sub>2</sub>.**

Plastic Omnium's growth strategy is reflected in its innovation in electric mobility, for which the Group offers a complete range of energy management solutions and systems for all types of engines including internal combustion, hybrid, battery electric and hydrogen electric. Committed since 2015 to this clean energy, the Group has taken a

technological and industrial lead that today allows the New Energies activity to offer a complete offer - high-pressure tanks, integrated systems and fuel cell stacks, and to win contracts in multiple mobility segments: automotive, buses, trucks, utility vehicles, trains and, recently, air transport.

In September, the Group announced the construction of a hydrogen tank manufacturing plant in Compiègne. This plant, with a capacity of 80,000 tanks per year, is intended to be the largest in Europe and will produce its first hydrogen tanks by 2025. As part of public funding for the development of the entire French hydrogen industry, the French government has decided to support Plastic Omnium's growth strategy in hydrogen mobility in France with a €74 million grant. This French public funding is part of the IPCEI (Important Project of Common European Interest) and allows the supports of projects considered essential for Europe's competitiveness.

The acquisition of ACTIA Power, dedicated to the design and manufacture of on-board batteries, power electronics and electrification systems (turnover: €22 million in 2021) was completed in August 2022. The Group has also acquired equity interests and set up an industrial partnership with Verkor, a French manufacturer of low-carbon and high-capacity batteries.



*"Our ambition to become the world leader in hydrogen mobility by 2030 and the preferred partner of the players in this sector, serving the profound transformation of our industry towards low-carbon mobility."*

**Laurent Favre**, Chief Executive Officer of Plastic Omnium

#### 4.1.2.2 INCREASED AUTOMATION FOR GREATER SAFETY

Two underlying trends, safety and driver assistance, are driving the development of the connected car market. Plastic Omnium's growth strategy is in line with these trends. Currently, Plastic Omnium bumpers include up to 50 high-tech components to enhance human senses and make driving simpler and safer. With its expertise in function integration and unique performance in the electromagnetic transparency of plastics, Plastic Omnium is contributing to the development of tomorrow's smart cars. Its exterior parts will include numerous radars and other sensors, with ever-improving design and protection.

Advanced Driver-Assistance Systems (or ADAS) are increasingly numerous in vehicles. These systems make it possible to secure passengers and provide the driver with driving assistance and comfort. Driver assistance systems have been revolutionized by technological progress and they also reduce the energy consumption of vehicles. Progress on level 3, 4 and 5 autonomous vehicles (from semi-autonomous to fully autonomous cars) is promising.

A partnership with Greenerwave (a start-up from the Langevin Institute specializing in wave physics) enables Plastic Omnium to continue the development of a next-generation 4D imaging radar that will make it possible from 2025 to take a decisive step in the detection of obstacles by vehicles, to improve safety. This radar promises the ability to detect the vehicle's environment at long range (up to 300 m) and a resolution ten times higher than that of current radars.

Vehicle automation and connectivity will also require increasing skills in plastronics (combining plastics and electronics) and mechatronics (at the crossroads of mechanics, electronics and connected systems).

To strengthen its activity in the field of vehicle security, Plastic Omnium is entering additional market segments for exterior parts such as lighting, to meet the growing demand for connectivity. Today, smart lighting provides a new user experience and comfort as well as a major safety lever. Front, rear and signal lighting are vital equipment for safety in the vehicle and on the road. A new activity, PO Lighting, was created following the acquisitions of AMLS - Automotive Lighting Systems GmbH - a German automotive lighting player (turnover: €148 million in 2021) from the AMS-OSRAM Group, and Varroc Lighting Systems (VLS), a leading supplier of automotive lighting systems (turnover: €800 million in 2021).

#### 4.1.2.3 CONNECTIVITY AND DIGITIZATION

Information capture, connection with infrastructures and data processing are some of the functionalities that vehicles will need to have, and which will notably be integrated in the parts produced by Plastic Omnium.

The industry is also transforming to incorporate increasingly automated and connected production lines, and will require new professions, whether for products or production equipment, such as data scientists, artificial intelligence engineers or cybersecurity specialists. These new needs are driving the Group to develop software for Plastic Omnium products and systems.

Plastic Omnium announced the creation of OP'n Soft, a new activity dedicated to the development of software for its products and services. In 2023, OP'n Soft will bring together 120 employees for more electric, connected, autonomous and shared mobility. This software house will enable Plastic Omnium to offer its customers unique integrated solutions and services, such as the software fusion of radar data and lighting technologies.

#### 4.1.2.4 CUSTOMER EXPECTATIONS AND EXPERIENCE

Today more than ever, vehicles must integrate high technology, design and sustainability, combining innovation, intelligence, style, aerodynamics and environmental performance.

To meet these expectations, Plastic Omnium is seeking to develop its portfolio of products and content per vehicle by:

- strengthening the leadership position of its activities through greater proximity to its customers and excellence that is constantly taken to the next level;
- developing new expertise to position itself as a supplier of sustainable mobility, connected and integrated body systems;
- extending its range of customizable modules;

- exploiting its industrial footprint to conquer new markets and customers;
- developing the use of recycled materials in its products.

Thus, to meet and adapt to the needs of customers, Plastic Omnium offers increasingly optimized and personalized shapes, incorporating more and more techniques such as radars and lighting, as well as plastic parts that make a significant contribution to making vehicles lighter, while incorporating recycled materials or products contributing to the energy transition in order to promote clean mobility.

This change concerns the entire existing value chain, as well as involving the development of new partnerships to extend the offering.

#### 4.1.3 A LONG-STANDING COMMITMENT TO SUSTAINABLE MOBILITY

Since its creation in 1946, Plastic Omnium has made a significant contribution to improving the environmental footprint of vehicles. The vision of Pierre Burelle, the founder, was that plastic should play an important role in the future of the car by replacing other materials to lighten the weight of the vehicle, improve aerodynamics, improve energy consumption and ultimately reduce both fuel consumption and costs. This vision has made Plastic Omnium successful and, in 75 years, the plastic content of a car has increased from 10 kg to 250 kg.

#### A DRAWING BY PIERRE BURELLE, WHO VISUALIZED FROM THE VERY CREATION OF PLASTIC OMNIUM, THE 47 PARTS OF A CAR THAT COULD BE MADE OF PLASTIC

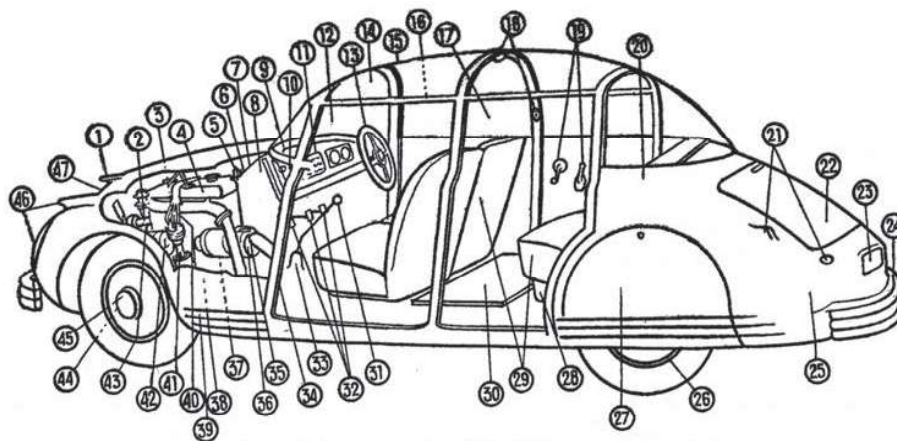


Figure 54 - Parts of a car that can be made of plastic

1. Radiator trim — 2. Water pump — 3. Carburetor and air filter — 4. Cylinder head cover — 5. Coil — 6. Circuit breaker — 7. Battery tray — 8. Partition panel — 9. Dashboard and glove box — 10. Dashboard instruments — 11. Radio — 12. Windshield — 13. Steering wheel — 14. Sun visor — 15. Transparent roof — 16. Frame — 17. Transparent windows and back panel and window trims — 18. Roof light and switch — 19. Window handles and levers — 20. Bodywork — 21. Tail light and direction indicator — 22. Luggage area — 23. License plate — 24. Soft bumper trim — 25. Fuel tank — 26. Tires — 27. Mudguard — 28. Seat frames — 29. Seat upholstery — 30. Heating mat — 31. Shift handle — 32. Pedal linings — 33. Gearbox cover — 34. Door stops — 35. Transmission seals — 36. Horn parts — 37. Camshaft gears — 38. Crankcase — 39. Decorative band — 40. Ignition cables — 41. Distributor — 42. Dynamo parts — 43. Fan — 44. Brake linings — 45. Hub cap and flange — 46. Headlights and position lamps — 47. Grill and radiator

# 4

## NON-FINANCIAL REPORTING DISCLOSURE

Sustainable commitment as a driver of transformation

This long-standing commitment is now intensifying in response to major market trends: the reduction of greenhouse gas emissions, the improvement of air quality, the management of raw materials, the development of vehicles that consume less natural resources and the emergence of digital services directly integrated into new vehicles.

Since 2021, Plastic Omnium has been pursuing its ambition to achieve carbon neutrality for its activities by 2025 and reduce the CO<sub>2</sub> emissions of its value chain by 30% to achieve carbon neutrality for all these scopes by 2050. This approach has led to the implementation of a pragmatic and ambitious roadmap for all its stakeholders.

Moreover, through its ACT FOR ALL™ program, Plastic Omnium wants to contribute to sustainable mobility in a responsible way by paying particular attention to its employees, acting ethically in its business and developing a sustainable business. Safety, respect for human rights, consideration for the health of employees and subcontractors and their working conditions, diversity, equal opportunity and career development are priorities for the Group. As a global player involved locally, Plastic Omnium is particularly attentive to its Responsible Purchasing Policy and encourages initiatives aimed at local communities in the countries in which the Group operates.

In addition, in 2022 and in the face of a rapidly changing industry, Plastic Omnium defined its strategy and the Group it wants to become over the long term, as reflected in its purpose of "Driving a New Generation of Mobility". The latter expresses the Group's mission, ambition and social and environmental dimension. From generation to generation, Plastic Omnium has been visionary and supported market adaptations driven by societal changes. It is therefore important for Plastic Omnium to look to the long term and confirm its ambition through its purpose: "Driving a New Generation of Mobility". This represents Plastic Omnium's commitment to sustainable, smart and connected mobility. It is also the strategic unifying thread that will guide the Group's choices.



*"Our purpose is our DNA, our heritage and our state of mind."*

**Félicie Burelle**, Managing Director

## NON-FINANCIAL REPORTING DISCLOSURE

Sustainable commitment as a driver of transformation

The Group's efforts to maintain the highest levels in terms of sustainability are recognized by its stakeholders in 2022.



Responding for the first time in 2021 to the "Climate Change" questionnaire by CDP, the leader in climate ratings, Plastic Omnium obtained a B rating. In 2022, this rating improved to A-, reflecting the Group's strong commitment to climate stakes.



Plastic Omnium received the "Best Progress Award" at the 2022 Transparency Awards organized by Labrador. This is the first time that Plastic Omnium has won this award and this demonstrates its efforts to ensure clarity and transparency in its communication with all its stakeholders, and investors in particular.



EcoVadis, which assesses the Sustainability performance of suppliers on behalf of contractors, ranked Plastic Omnium in the Top 1% of companies ("Platinum" ranking, with a score of 80/100 in 2022, compared to 75/100 in 2021). The assessment is based on four themes: labor relations and Human Rights, environment, ethics and responsible purchasing. This five-point progress demonstrates the Group's current maturity on these subjects and the continued momentum.



Plastic Omnium is one of the Top 20 most virtuous French companies in terms of Sustainability ranking, as published by Le Point and Statista. The Group is also the first automotive supplier in this ranking.



Abla Steinmetz, Innovation Director of the Intelligent Exterior Systems, was named "Woman of the Year for 2022" by *L'Usine Nouvelle* for her work and that of her teams on the mobility of tomorrow. The teams also won 2<sup>nd</sup> prize at the 2022 CLEPA "European Association of Automotive Suppliers Innovation Awards" in the "Smart & Safe Mobility" category for its Smart Tailgate innovation.

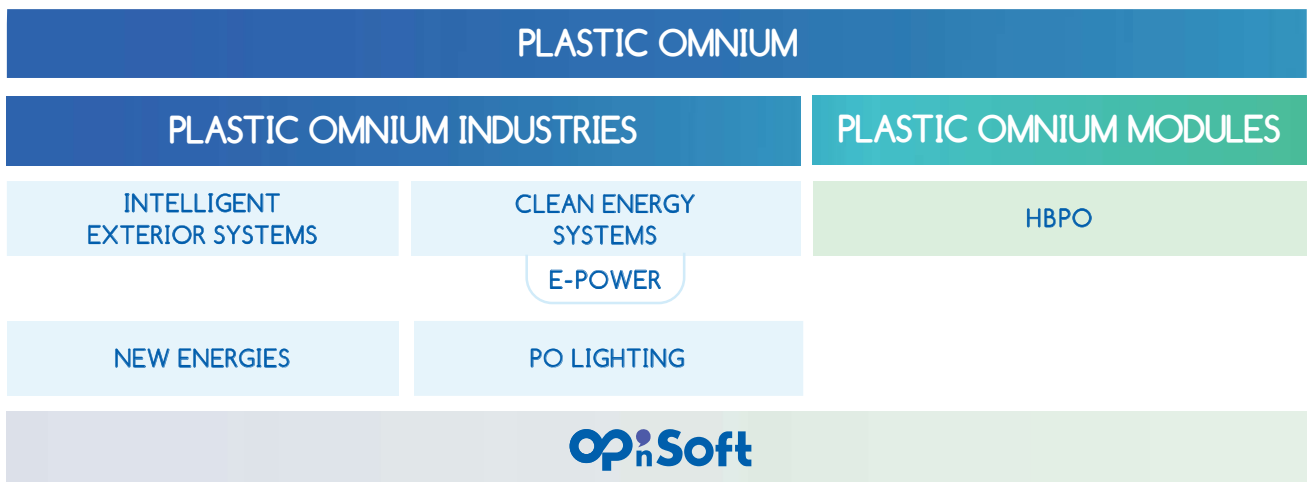


## 4.2 BUSINESS MODEL

The Plastic Omnium Group's business model is described in the Integrated Report included in Chapter 1 of this Universal Registration Document (pages 22 and 23).

### 4.2.1 THE ACTIVITIES

#### ORGANIZATION OF THE GROUP'S BUSINESS SEGMENTS AND ACTIVITIES



Plastic Omnium is organized into 2 main business segments:

- **Plastic Omnium Industries** includes Intelligent Exterior Systems (IES), Clean Energy Systems (CES), New Energies (NE) and PO Lighting activities;
- **Plastic Omnium Modules** corresponds to the HBPO activity.

In line with its purpose, the Group's strategic roadmap is based on strengthening its leadership and targeted diversification of its activity. It is divided into three areas:

- develop the product portfolio and content by vehicle;
- generate a new source of profitable growth in electric mobility, connectivity and security;
- expand the Group's activity to services.

#### Description of the different activities

- **Intelligent Exterior Systems (IES)**, dedicated to lightweight and intelligent bodywork

Complex body part assemblies are made of injected polypropylene or composite materials: bumpers, energy absorption systems, tailgate modules, spoilers, fender supports and rocker panels. These systems enhance passenger safety and are designed with the objective of helping to reduce greenhouse gases emissions from vehicles through aerodynamics improvement and weight reduction. The activity of IES in its 66 plants represented 42% of the Group's economic revenue in 2022.

- **Clean Energy Systems (CES)**, specialized in energy storage and depollution systems

CES manufactures blown polyethylene energy systems (fuel tanks for internal combustion or hybrid vehicles) and depollution systems for

diesel engines. The acquisition of ACTIA Power - an expert in battery systems for heavy mobility - resulted in the creation of the **E-Power** business, marking a new step forward in electrified mobility. The activity of CES in its 42 plants represented 28% of the Group's economic revenue in 2022.

- **New Energies (NE)**, dedicated to the development of new energies including hydrogen and associated technologies such as high-pressure storage in fuel tanks with carbon fiber reinforcement, fuel cells and solutions for energy. At the end of 2022, the New Energies' order portfolio exceeded €1 billion for medium-term activities in eight plants (three plants in 2022).
- **PO Lighting**, specializing in interior and exterior lighting components, projection systems and complete headlights. Present across the entire lighting value chain thanks to the combination of VLS and AMLS, Plastic Omnium is now able to offer a differentiating range of connected solutions to meet the growing demand from manufacturers for integrated exterior systems and thus increase content and value per vehicle. The PO Lighting activity, in its nine plants, represented 3% of the Group's economic revenue in 2022 (percentage of revenue for the fourth quarter of 2022).
- **HBPO** is specialized in the development, assembly and logistics of front-end modules and extends its product offering to other parts of the vehicle such as the cockpit and the center console. In December 2022, the Group decided to strengthen its leading position in these activities

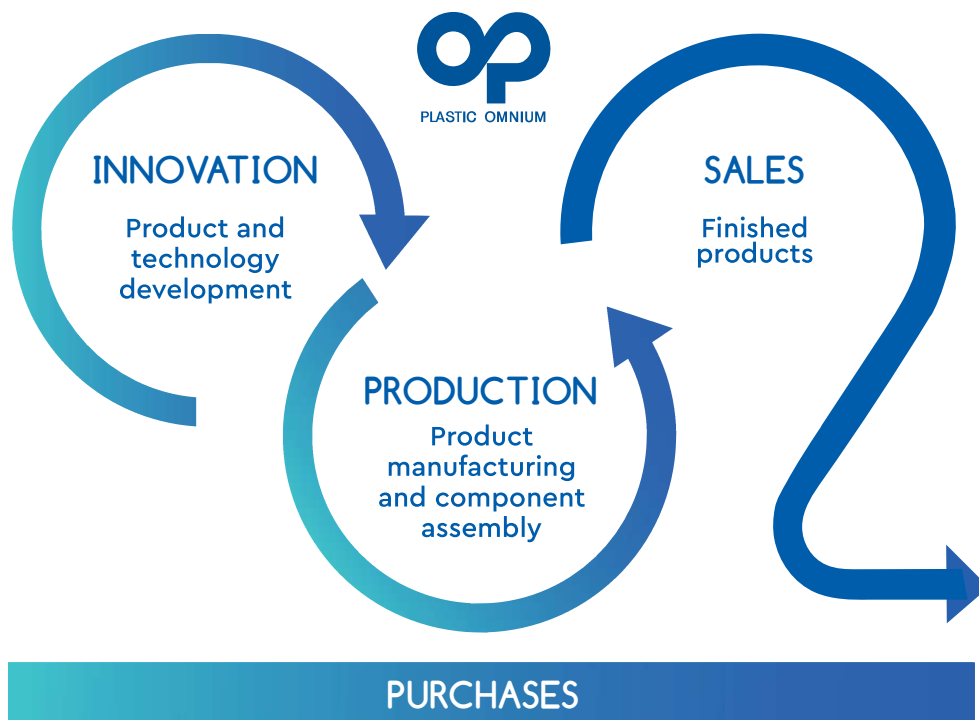
by expanding the range of modules offered, previously limited by the joint venture agreement. Full ownership of HBPO is part of the Group's strategy to increase the added value per vehicle by developing new modules and systems while taking advantage of the growing demand for electric vehicles. The activity of HBPO in its 30 plants represented 27% of the Group's economic revenue in 2022.

- **OP'n Soft** is a new Group activity dedicated to the development of software for its products and services. OP'n Soft will have 120 employees from 2023, and more than 250 by 2025, supporting mobility that is more electric, connected, autonomous and shared.

The Group is a leader<sup>(1)</sup> in these three historical activities (IES, CES and HBPO) due to its innovation capacity (customized and multi-material solutions) and its expertise in integrating new functionalities into its products to improve the safety, connectivity and environmental footprint of vehicles. With New Energies (NE), Plastic Omnium aims to be the leader in the hydrogen mobility market by 2030.

In addition, **Plastic Omnium Gestion** centralizes the support and strategic functions for the Group, such as the Finance, Legal, Risks and Compliance, Human Resources and Sustainability, and Information Systems Departments. It develops the policies, procedures and requirements which are then deployed locally and monitored through regular reporting ensuring consistency in management methods. Operational activities are managed by the Group's local subsidiaries in order to ensure a presence as close as possible to the markets and an ability to respond to local requirements.

**PLASTIC OMNIUM'S VALUE PRODUCTION CHAIN**



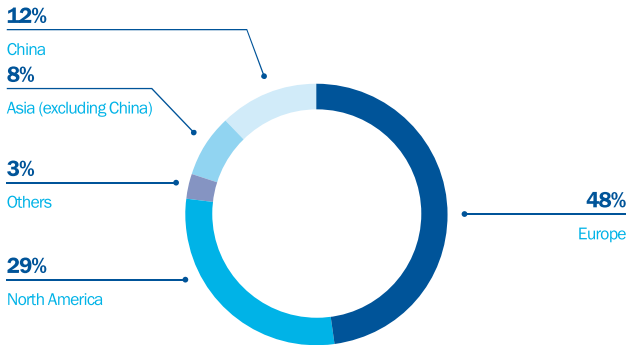
1) Source: internal analysis based on S&P Global Mobility data



**4.2.1.1 INTERNATIONAL PRESENCE**

Its international presence gives the Group the responsiveness and adaptability necessary to meet the needs of its customers. Its network of 150 plants, spread across 28 countries in Europe/Africa, North and South America and Asia is a major advantage in retaining its leadership position.

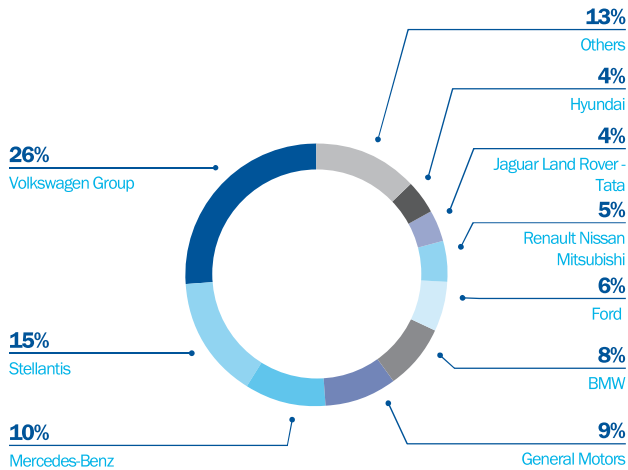
**BREAKDOWN OF ECONOMIC REVENUE BY REGION**



**4.2.1.2 CUSTOMERS**

The Group's 93 customer brands are mainly located in Europe, the Americas and Asia. These are mainly the traditional carmakers, as well as emerging players in the mobility sector.

**BREAKDOWN OF GROUP REVENUE BY CUSTOMER**



**Plastic Omnium's businesses in its various markets (1)**

- With 22 million bumpers produced in 2022, **Intelligent Exterior Systems** equips one in six vehicles worldwide;
- **Clean Energy Systems** produced 18 million fuel tanks and emission reduction systems in 2022, equipping one in five vehicles worldwide;
- **HBPO** delivered nearly 5 million front-end modules, equipping one in five vehicles worldwide;
- **PO Lighting**, the acquisition of AMLS and VLS brought together in this new activity, aims to become a major player in automotive lighting.
- **New Energies**, Plastic Omnium's new Hydrogen activity, with an order book of more than €1 billion at the end of 2022, strengthens the Group's position in a market growing exponentially (addressable global market of €20 to €25 billion by 2030).

For Intelligent Exterior Systems and HBPO, the main growth drivers are the outsourcing of its activities, today carried out partly by the car manufacturers themselves as well as its expertise in responding to increasingly complex demands such as the integration of electronic equipment.

Plastic Omnium chose to integrate the entire industrialization chain, from research through to the marketing of finished products, into its activities.

1) Source: internal analysis based on S&P Global Mobility data

## 4.2.2 SUSTAINABILITY IN THE GROUP'S STRATEGY

### THE THREE PILLARS OF PLASTIC OMNIUM'S STRATEGY



OPERATIONAL  
EXCELLENCE



INNOVATION



SUSTAINABILITY

#### 4.2.2.1 OPERATIONAL EXCELLENCE

The Plastic Omnium's ability to manufacture on a large scale and in a very short timeframe is one of the fundamentals of the Group's success. Carried out on a daily basis by all employees, this operational excellence is particularly recognized by its customers. The Group ensures that the same standards are applied in all its plants.

Today, two levers reinforce the Group's operational excellence:

- **INDUSTRY 4.0:** from predictive data management, process optimization, augmented reality and the Internet of Things, to team training and skills development: the challenges of digitization are numerous. From the operator to the plant manager, the teams invent the Plant 4.0 on a daily basis, and in line with the Plastic Omnium culture, with pragmatism and determination to improve the efficiency of production sites and help teams progress. In a highly competitive automotive sector, Industry 4.0 improves competitiveness: costs, delays and quality while ensuring the Sustainability of the Company that generates a general increase in skills, a guarantee of staff employability;
- **OMEGA:** launched in the first half of 2020, OMEGA is a major transformation project aimed at improving work processes and increase agility and competitiveness. Several projects will contribute to the final objective: digitization, data management, collaborative and industrial processes. All the Group's activities are involved, guided by a dedicated multidisciplinary team.

#### 4.2.2.2 INNOVATION

For Plastic Omnium, innovation has always been one of the pillars of the Group's strategy, along with operational excellence and sustainability. The structuring of innovation in the Group is based on time frames ranging from fundamental research to pre-development, taking into account the interests of customers and the market. For these various time frames, strategic partnerships have been signed, with the aim of accelerating the development and marketing of products, particularly in the Group's new activities such as:

- electrification (from fuel cells or batteries);
- control electronics and power electronics;
- automotive lighting and safety;
- new materials and their recycling

In the field of research, the partnership signed in November 2022 with the CEA<sup>(1)</sup> is an accelerator that will benefit all of Plastic Omnium's activities with the aim of developing concrete solutions for decarbonized, safer and more connected mobility. This five-year collaboration will unveil its first demonstrators in 2023. It will offer new solutions for electrification in terms of battery safety and durability and power electronics by introducing new components into Plastic Omnium's products, allowing significant gains in flexibility, compactness and performance. This agreement also makes it possible to address new technologies in automotive lighting and hydrogen storage in the areas of product, calculation/simulation and process. The objective is to develop cutting-edge technologies combining innovation, performance and efficiency for electric vehicles with, for example, the integration of solar panels in vehicle bodywork or the development of algorithms and sensors integrated into battery packs to monitor their performance and longevity.

1) Atomic Energy Commission



## NON-FINANCIAL REPORTING DISCLOSURE

Business model

Also, in research, the Group relies on the network of Carnot institutes to carry out studies and experiments on new materials and recycling processes: tests on biosourced and recycled plastics, introduction of renewable raw materials in partnership with suppliers, or finding solutions to reduce the weight of the finished product and therefore the vehicle's carbon footprint. All these multi-criteria projects aim to replace high-impact materials, reduce the complexity of materials to improve reparability, lifetime, and recyclability. Cross-functionality and the transfer of knowledge between the various players and areas of application are essential to obtain innovative results.

Partnerships with start-ups also enable significant advances in terms of innovation. Thanks to an exclusive partnership with Greenerwave (a start-up from the Langevin Institute specializing in wave physics), Plastic Omnium is continuing the development of the next-generation 4D imaging radar. Resulting from the cutting-edge technology of this start-up and Plastic Omnium's development and integration capabilities, this revolutionary 4D imaging radar will, from 2025, enable to take a decisive step in the detection of obstacles by vehicles, for the benefit of safety. This new generation 4D radar promises a long-range ability to detect the vehicle environment (up to 300 m) and a resolution ten times greater than that of current radars, making it possible, for example, to distinguish a pedestrian from a biker over a wide field of vision. It will replace several driving-aid sensor systems with a single 4D radar, with greater performance and lower costs.

With these partnerships, the Group is investing in the field of DeepTech, as demonstrated by the collaboration with Tiamat, a start-up that designs, develops and manufactures sodium-ion power or energy batteries for mobility and stationary energy storage (network stabilization or back-up inverters), in order to offer more sustainable and secure solutions. Plastic Omnium collaborates and invests in other companies of this type (through its Venture Capital funds) in all areas of mobility. A direct investment was made, for example, in the French unicorn Verkor, which offers batteries with a low carbon footprint for European manufacturers.

The recyclability of the materials used by Plastic Omnium is also an area of innovation for the Group, which has developed a feasibility study with one of its customers on front bumpers incorporating up to 50% recycled plastic. These recycled materials are subject to the same quality, safety and durability criteria as virgin plastic. The study showed that this concept meets all the conditions for mass production and commercialization.

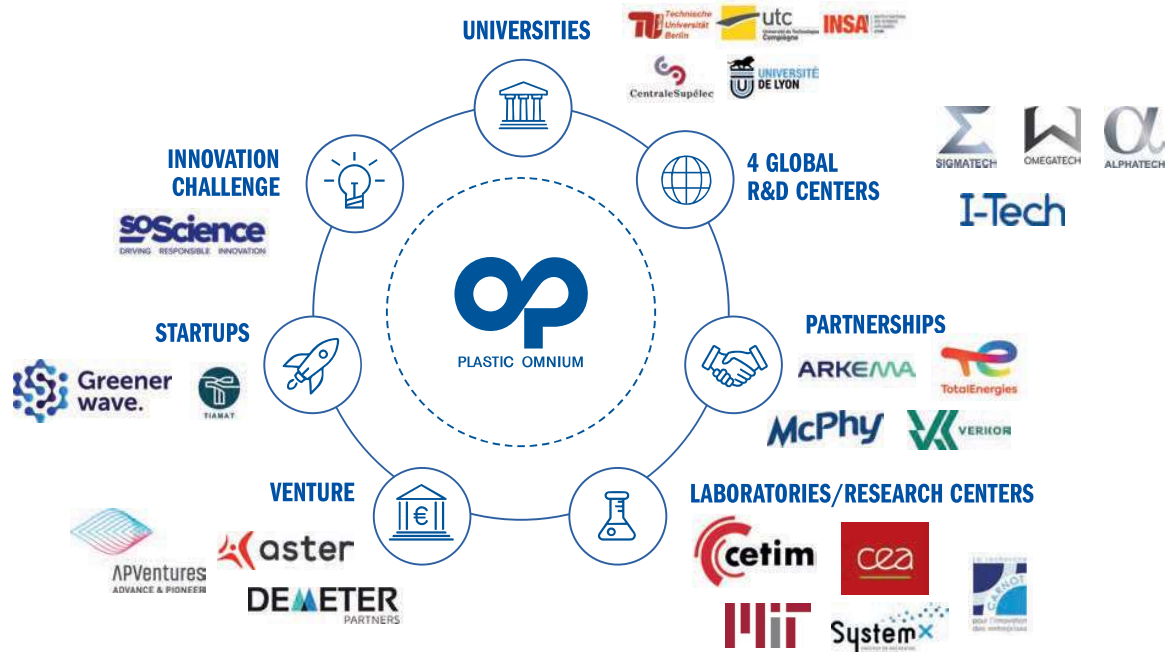
Following this work, another partnership was signed with TotalEnergies on the development of plastic materials from recycled products. The ambition of this collaboration is to work together on innovative materials to include them in Plastic Omnium exterior parts and to achieve up to 50% recycled content in its products by 2025 (compared to 10% today).

Innovation is also at the heart of Plastic Omnium's project through the development of individual hydrogen vehicles. New Energies offers an alternative to the rechargeable battery in hydrogen vehicles, allowing the fuel tank to be recharged in a very short time. The innovations consist in controlling the pressure in various vehicle shapes and integrations and deformation of the fuel tank in all cases of use of the vehicle, including in the event of accidents. Plastic Omnium has mastered the safety of gasoline tanks for 40 years and has used its expertise to develop high-pressure tanks that are secure (tightness, impact resistance, leaks), as well as their end-of-life recycling.

These partnerships demonstrate Plastic Omnium's desire to work in a network on these issues and to continue to strengthen its innovation efforts. In 2022, the Group launched the Innovation Challenge "The Future of Eco-Designed Vehicles" in partnership with SoScience. During this competition, the 85 candidates aimed to set up multi-stakeholder collaborations (internal and external) around projects in order to exploit sustainable solutions for research and innovation. This challenge makes it possible to accelerate innovation by calling on collective intelligence, by bringing together start-ups, manufacturers, academics and, of course, Plastic Omnium teams to imagine disruptive solutions for tomorrow's vehicles.

Finally, Plastic Omnium brought to life its "Driving a new generation of mobility" purpose at CES Las Vegas 2023 by positioning itself at the forefront of solutions for more sustainable, safer and more connected mobility. For Plastic Omnium, this show was an opportunity to present its digital technologies as levers of innovation to meet the challenges of new mobility, with the creation of OP'n Soft. Today, with its five divisions (three historical divisions: body parts, fuel tanks and modules, and two new divisions: hydrogen and lighting), Plastic Omnium is accelerating its transformation into a more innovative and technological Group. In 2030, 40% of Plastic Omnium's revenue will come from technologies that are not part of its current portfolio. The innovations presented at this fair reflect the change in dimension of the Group, which has undertaken a profound transformation of its product portfolio, bringing more added value to its customers.

THE GROUP'S INNOVATION ECOSYSTEM



4.2.2.3 SUSTAINABILITY AND COMMITMENT

The third pillar of Plastic Omnium’s strategy, sustainability, is at the heart of the Group’s projects. Faced with climate and environmental stakes, Plastic Omnium confirms its intention to be a key player in the energy transition of the automotive sector by accelerating its sustainable mobility strategy. In terms of strategy and organization, Plastic Omnium decided to merge the Sustainability and Human Resources functions in June 2022. The Group intends to strengthen the consistency of actions contributing to its sustainable growth strategy, which requires the full understanding and commitment of its employees.

The Human Resources and Sustainability teams bring together employees in the various administrative and operational headquarters. These teams operate in a decentralized manner and are based in all the Group’s regions.

The activities covered by the **Human Resources teams** include:

- talent management;
- skills development and training;
- change management;
- diversity and inclusion programs;
- compensation and employee benefit programs;
- international mobility; and
- the management of labor relations.

The divisions managed by the **Sustainability teams** relate to:

- deployment of the carbon neutrality strategy and roadmap throughout the value chain;
- safety management in the Group;
- management of non-financial reporting;
- regulatory changes;
- relations with non-financial rating agencies; and
- implementation of projects related to people and the environment.

**ORGANIZATION OF THE HUMAN RESOURCES & SUSTAINABILITY DEPARTMENT**

The aim of bringing these teams together within the same department is to pool the commitment challenges shared by the two functions while pursuing their respective strategic roadmaps to benefit the Group’s transformation.

**BOARD OF DIRECTORS**

**NOMINATIONS AND CSR COMMITTEE**

- Review of CSR issues
- Review and advice to the Board on the NFRD

**AUDIT COMMITTEE**

- Review of risks (including non-financial)

**EXECUTIVE COMMITTEE**

- Oversight of strategy
- Oversight of non-financial risks and opportunities

**DIRECTION PEOPLE AND SUSTAINABILITY**

- Definition and implementation of the strategy
- Definition of risks and implementation of mitigation measures
- Deployment and monitoring of roadmaps (carbon neutrality, diversity, governance...)
- Development and animation of networks (HR, HSE, sustainability ambassadors)
- Consolidation of non-financial reporting
- Responding to regulatory requirements
- Management of specific missions (disability, integration, recruitment, human rights, etc.)
- Dialogue with stakeholders (in particular non-financial rating agencies, investors, employee representative bodies)

**NETWORK OF LOCAL CORRESPONDENTS**

- Deployment of local action plans
- Management of operational reporting

**EMPLOYEES**

- Contribution to local action plans
- Network (HR, HSE, sustainability ambassadors)
- Participation in ACT FOR ALL™ day and implementation of local initiatives



*“Societal and environmental challenges are at the heart of our teams’ expectations. They are also an essential source of attractiveness for new talents.”*

**David Meneses**, Executive Vice-President People & Sustainability

Another measure that makes it possible to anchor Sustainability commitments at the heart of operations is the inclusion in the variable pay of criteria related to environmental, social and societal objectives: all employees with variable pay have a Sustainability objective in their compensation. In 2023, this objective will account for 20% of their variable portion.

In 2022, the Board of Directors set up an Appointments and CSR Committee composed of three members in which to focus on these issues. This Committee has, among other duties:

- review the Group’s environmental, social and societal responsibility stakes at least once a year;
- examine and give the Board an opinion on the Non-Financial Reporting Directive provided for in Article L. 225-102-1 of the French Commercial Code.

This approach follows the recommendations of the TCFD (see dedicated box on page 184).

## The ACT FOR ALL™ program

The Group formalized its commitment to sustainable mobility in a worldwide program called ACT FOR ALL™.

This program, aimed at achieving ambitious objectives, is steered by a dedicated committee bringing together the various Group entities and regular reporting. This ACT FOR ALL™ Committee meets three times a year and brings together members of the Executive Committee, Business Lines VPs and heads of the Human Resources, Sustainability, Innovation and Compliance functions.

### THE PILLARS OF THE ACT FOR ALL™ PROGRAM



#### PILLAR 1 RESPONSIBLE ENTREPRENEURSHIP

Plastic Omnium is a responsible player

- Business ethics
- Responsible purchasing
- Cybersecurity

#### PILLAR 2 CARE FOR PEOPLE

Plastic Omnium strives to develop its employees and stakeholders

- Health and safety at work
- Skills and career management
- Diversity and inclusion
- Local initiatives and sponsorship

#### PILLAR 3 SUSTAINABLE BUSINESS

Plastic Omnium is committed to preserving the planet for future generations

- Waste management
- Ecodesign and recyclability
- Value chain carbon footprint (Top Planet and renewable energies)
- Biodiversity

The ACT FOR ALL™ program aims to mobilize all internal and external stakeholders around three areas:

- **Pillar 1: Responsible Entrepreneurship.** Plastic Omnium promotes flawless rules of conduct. Ethics are the pillar of its responsible performance;
- **Pillar 2: Care for People.** Plastic Omnium strives to provide safe, healthy and fair working conditions for all its employees and to offer them career and commitment perspectives. This focus also includes the Group's stakeholders and the initiatives led by Plastic Omnium in favor of local populations and minorities;


- **Pillar 3: Sustainable Business.** Plastic Omnium strives to preserve the planet for future generations by reducing the impact of its businesses on the environment. Processes, from design to manufacturing, are reviewed in order to reduce the impact of its production methods and tools. On the product side, Plastic Omnium works to promote eco-design of its products and the development of clean mobility solutions.

All Group employees are involved in this program. The three pillars of ACT FOR ALL™ are rolled out operationally and actions are carried out daily on each of them.

**Ambitious targets**

To integrate the roadmap on carbon neutrality and increase the Group's social and societal ambition, such as actions in favor of diversity, markers for the ACT FOR ALL™ program actions have been revised and are presented in the table below. The indicators used to measure the progress toward these objectives are monitored annually.

**MONITORING OF ACT FOR ALL™ INDICATORS AND OBJECTIVES**

	Markers	KPI	2022 result	2025 target
<b>PILLAR 1 RESPONSIBLE ENTREPRENEURSHIP</b>	Business ethics	Number of employees trained / targeted	88%	>98%
	Responsible purchasing	Based on an "IndueD" assessment for 95% of the purchasing base (in €), number of medium- and high-risk suppliers enrolled in a self-assessment initiative	714	To be defined
<b>PILLAR 2 CARE FOR PEOPLE</b>	Safety	Accidents with and without lost time - FR2	0.78 <sup>(1)</sup>	<0.5
	Ergonomics	Percentage of positions with severe ergonomic constraints	- 37% vs 2021	-50% vs. 2021
	Health	Percentage of sites supporting health initiatives	90 %	100%
	Diversity and Inclusion	Percentage of women: - Engineers & managers - Senior Executives	23.2% 23.2%	25% 30%
	Promotion of youth employment	Number of interns, apprentices, and VIE	1,204	1,300 <sup>(2)</sup>
	Local sponsorship initiatives	Proportion of sites that have undertaken actions to support local communities	86%	100%
<b>PILLAR 3 SUSTAINABLE BUSINESS</b>	Top Planet Program	Top Planet score	59%	80%
	Reduction in the Scopes 1 & 2 carbon footprint	Scopes 1 & 2 CO <sub>2</sub> emissions <sup>(3)</sup>	-26% vs. 2019 -9% vs 2021	-80% vs. 2019
	Reduction in the Scope 3 carbon footprint	Scope 3 CO <sub>2</sub> emissions <sup>(3)</sup>	-29% vs. 2019 -5% vs 2021	-30% in 2030 vs. 2019
	Development of sustainable mobility initiatives at each site	Number of sites with sustainable mobility initiatives	40%	100%

(1) FR2 Group scope including minority JVs (excluding PO Lighting).

FR2 IFRS scope (excluding PO Lighting) = 0.97.

FR2 IFRS scope (with PO Lighting) = 1.16.

(2) 2025 target revised upwards as previous target (1,000) exceeded

(3) Excluding acquisitions made in 2022



### The ACT FOR ALL™ day

The ACT FOR ALL™ day is an opportunity for all employees (including temporary employees and subcontractors) to come together around the founding values of the ACT FOR ALL™ program.

The 2022 edition took place on November 15 with the central themes of safety and climate change. A digital Serious Game, available in several languages, was offered to Group employees with the aim of raising their awareness of the three pillars of the Group's ACT FOR ALL™ program.

In a video message, Laurent Favre, Chief Executive Officer, Félicie Burelle, Managing Director, and David Meneses, Executive Vice-President People & Sustainability, reaffirmed the Group's commitment to achieving the objectives set.

Employees were invited to take part in a photo and video challenge, which was a great success.

On-site activities were organized: safety stands, first aid training, risk hunting, waste collection, tree planting, etc.

A virtual space dedicated to the event, the Hive Sphere, allowed the sites to share, in real time, photos of the game sessions and activities organized locally.

### The roadmap to achieve carbon neutrality

Since 2021, the Group has been rolling out its carbon neutrality roadmap to achieve the following objectives:

- reach carbon neutrality in the Group's operations (Scopes 1 and 2) by 2025;
- reduce by 30% all Scope 3 emissions, upstream and downstream, by 2030;
- be completely neutral by 2050.

These targets are aligned with those of the Paris Agreement aimed at limiting global warming to 1.5° C. They have also been validated by the Science Based Targets initiative (SBTi), a leading global climate science organization.

These objectives have been broken down into four priority actions:

#### 1 REDUCE

This involves reducing the electricity and gas consumption of the sites. The latter will be equipped with modernized, less energy-consuming equipment and consumption monitoring systems to reduce energy losses, which, coupled with employee awareness, will reduce electricity consumption by 10 to 15%. An investment plan, covering around 100 sites, is being rolled out by 2025.

#### 2 REPLACE

This involves replacing fossil energy purchases as much as possible with "green" energies (solar or wind) by installing equipment on sites or signing clean energy supply contracts. At this stage, 32% of electricity purchased is renewable, 13 sites are equipped with solar panels or wind turbines and a dozen more will be equipped by the end of the year.

#### 3 COMPENSATE

This involves offsetting the CO<sub>2</sub> emissions that cannot be reduced by identifying projects that reduce CO<sub>2</sub> emissions and which would not have been possible without the support of Plastic Omnium.

#### 4 COLLABORATE

For purchasing and logistics, the Group will favor suppliers who are themselves committed to managing their carbon footprint, to use less carbon-intensive, recycled or bio-sourced materials and clean transportation.

Plastic Omnium thus stands out for the very pragmatic approach that the Group has put in place to roll out the actions of its roadmap.

To achieve its roadmap, Plastic Omnium launched an energy efficiency awareness campaign in 2022 and is working to reduce its electricity consumption with a structured internal program (deployment of around 100 best practices), supplemented by a partnership with Schneider Electric. In addition, the Group has stepped up its purchases of renewable energy. The production of renewable electricity on site and the implementation of renewable electricity purchase agreements (physical PPA) will cover 7% of its global electricity consumption by 2025. Plastic Omnium is also continuing its virtual PPA purchase program to decarbonize a large part of its needs in Europe and North America.

### 4.2.3 RELATIONS WITH STAKEHOLDERS

Plastic Omnium conducts proactive and regular dialog with all its stakeholders to ensure that its actions have a positive impact on its ecosystem.

Stakeholders	Type of dialog	Examples of dialog in 2022
Employees	Social dialog, internal communication, video conferences, collaborative spaces, events, internal network, innovation competition, social networks and career website for future employees	<ul style="list-style-type: none"> <li>• ACT FOR ALL™ Day on November 15 (3,700 teams of employees mobilized around a serious game on the 3 pillars of the ACT FOR ALL™ program)</li> <li>• More than 189 news items on the intranet and 2 publications in the <i>Optimum</i> internal newspaper</li> <li>• Director's Webcast: 3 in 2022</li> <li>• PULSE engagement survey</li> <li>• Performance reviews</li> <li>• Creation of the Plastic Omnium Instagram account</li> </ul>
Labor unions and local and European representative bodies	Meetings, consultations, negotiation	<ul style="list-style-type: none"> <li>• 186 existing committees</li> <li>• 215 agreements concluded during the year</li> </ul>
Board of Directors	Board meetings	<ul style="list-style-type: none"> <li>• 2 discussions during the year on sustainability topics such as the progress of the carbon neutrality roadmap, the results of the employee engagement survey or regulatory changes in the non-financial field.</li> </ul>
Shareholders & Investors	General Meeting of Shareholders, meetings with shareholders, shareholders' newsletter, quarterly, semi-annual and annual publications, site visits, responses to financial and non-financial rating agencies, meetings with financial analysts and investors (including ESG)	<ul style="list-style-type: none"> <li>• 97 meetings with 224 investors and analysts</li> <li>• Capital Market Day in May 2022</li> </ul>
Banks	Annual reviews	<ul style="list-style-type: none"> <li>• Regular meetings with international market players to analyze available sustainable finance tools</li> </ul>
Non-financial rating agencies	Responses to questionnaires	<ul style="list-style-type: none"> <li>• 6 ESG questionnaires completed</li> <li>• CDP Climate questionnaire A- score (improving)</li> <li>• ECOVADIS score: 80/100 (improving) - Platinum status</li> </ul>
Insurance companies	Site visits and ratings	<ul style="list-style-type: none"> <li>• 86 site visits in 2022 – Potential risk downgraded by insurance companies</li> </ul>
Customers	Contracts, annual reviews, R&D partnerships, responses to Sustainability questionnaires, qualitative interviews	<ul style="list-style-type: none"> <li>• See integrated report for commercial successes (section 1)</li> <li>• Partnership with Hyliko for the decarbonization of heavy mobility</li> </ul>
Suppliers	Contracts, Suppliers' Charter, partnerships, visits	<ul style="list-style-type: none"> <li>• Partnership with TotalEnergies (recycled raw material)</li> <li>• Nearly 500 suppliers assessed, i.e. 95% of the Group's purchasing expenditure</li> <li>• Organization of a webinar to share energy best practices between suppliers</li> <li>• ESG assessment of suppliers by external agencies such as EcoVadis</li> </ul>
Trade associations	Participation in working groups	<ul style="list-style-type: none"> <li>• Numerous attendance at AFEP, MEDEF, PFA and CLEPA <sup>(1)</sup> meetings</li> </ul>
Standardization body	Participation in working groups focused on standards	<ul style="list-style-type: none"> <li>• Participation in the AFNOR X35A standardization commission on the assessment of exoskeletons impact</li> <li>• Participation in EFRAG working groups</li> </ul>

Stakeholders	Type of dialog	Examples of dialog in 2022
Research cluster	Participation in projects	<ul style="list-style-type: none"> <li>Partnerships with Greenerwave for the development of the new generation 4D Radar Imager, and Verkor, which offers batteries with a low-carbon impact to European carmakers</li> <li>Feasibility study on front bumpers incorporating up to 50% recycled plastics</li> <li>Research partnership with the CEA<sup>(2)</sup></li> <li>Partnership with SoScience for the Innovation Challenge</li> </ul>
Schools and universities	Partnerships, participation in events, site visits	<ul style="list-style-type: none"> <li>Numerous scientific partnerships with universities</li> <li>Presentation to Sciences Po and IDDRI<sup>(3)</sup> on the Carbon Neutrality roadmap</li> <li>Organization of meetings with female secondary school students to raise their awareness of careers in the automotive industry</li> </ul>
Organizations promoting societal commitment and Sustainability initiatives	Membership, participation in working groups, patronage and sponsorship	<ul style="list-style-type: none"> <li>Member of EpE (Entreprises pour l'Environnement)</li> <li>Member of the Hydrogen Council and the French National Hydrogen Council</li> </ul>

(1) AFEP: Association Française des Entreprises Privées. CLEPA: European Association of Automotive Suppliers. MEDEF: French Company Association.

PFA: Platform for the Automotive Industry (PFA) brings together the automotive industry in France.

(2) CEA: Atomic Energy Commission.

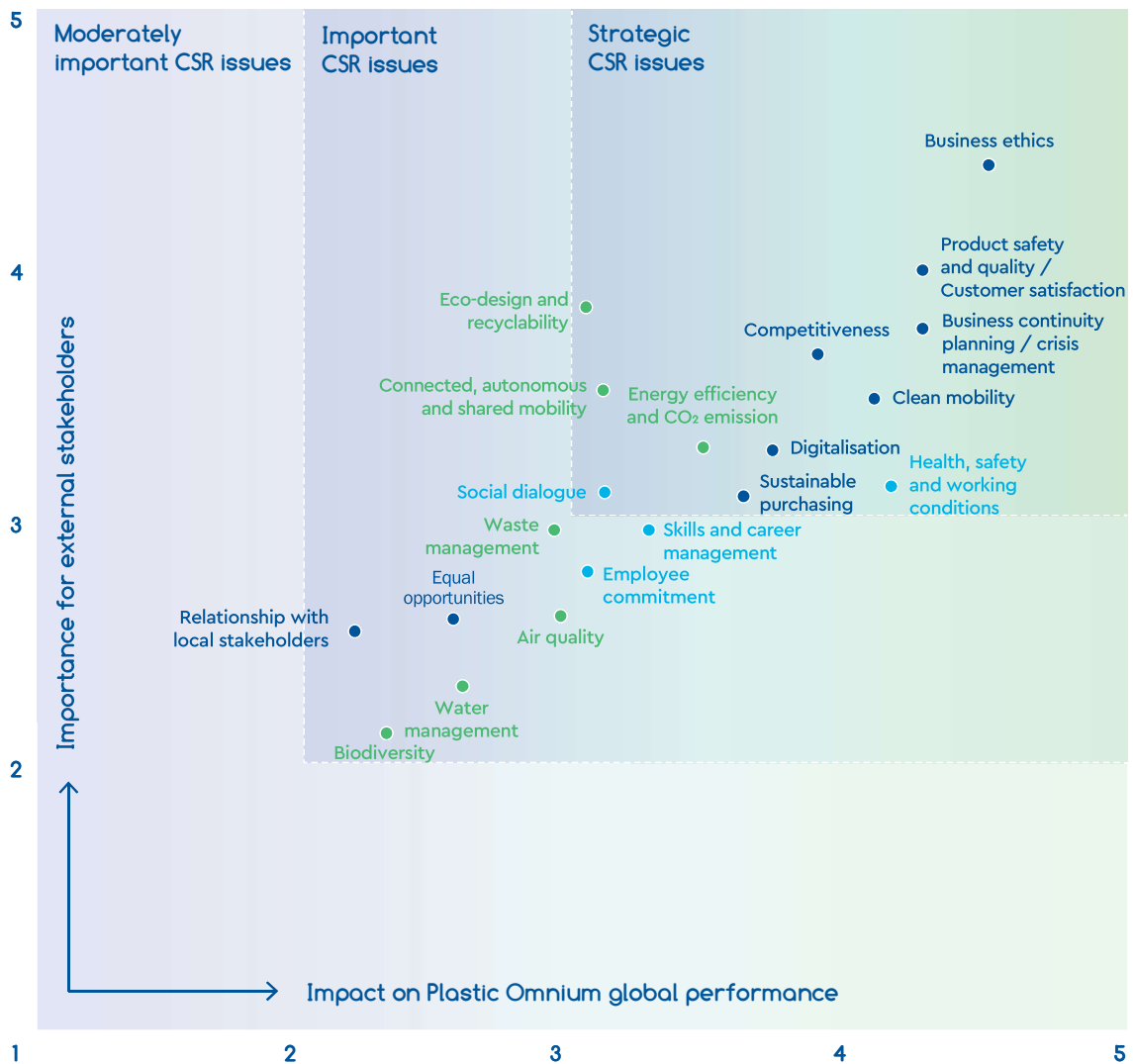
(3) IDDRI: Institute for Sustainability and International Relations.

**4.2.3.1 MATERIALITY MATRIX OF NON-FINANCIAL STAKES**

Plastic Omnium’s risk and opportunity materiality matrix was first developed in 2017. In order to enhance its strategy to include its stakeholders’ expectations and to take into account the changes in the Group and its rapidly changing sector, it was updated in 2020. It enabled non-financial risks and opportunities to be defined based on the importance of these stakes for internal and external stakeholders and their impacts on Plastic Omnium’s overall performance.

Initially, a sector-based documentary analysis, a peer-based benchmark and a consultation of internal support materials enabled pre-selection of the 20 most important non-financial stakes for Plastic Omnium.

The stakes were then prioritized by interviewing Plastic Omnium employees spread across all activities and internationally, and by conducting qualitative surveys with a panel of external stakeholders: customers, suppliers, associations, research centers, banks, partners and certification bodies.



**PILLAR 1 RESPONSIBLE BUSINESS**

Plastic Omnium is a responsible player

**PILLAR 2 CARE FOR PEOPLE**

Plastic Omnium strives to develop its employees and stakeholders

**PILLAR 3 SUSTAINABLE BUSINESS**

Plastic Omnium is committed to preserving the planet for future generations

### 4.2.3.2 ANALYSIS OF NON-FINANCIAL RISKS AND OPPORTUNITIES

The selection of non-financial risks that make up the Statement of Non-Financial Performance was made by determining their materiality, i.e. by defining why and how they are important for the Group. These are the main risks identified in:

- **the Group risk mapping** (see description of the risks in section 2, page 54). These risks are assessed on the basis of their probability of occurrence and the estimated magnitude of their impacts on the Group (in financial and reputational terms), after taking into account the measures adopted by the Group to manage these risks (net impact). Risks are defined and assessed at different levels within the Group: operational and functional departments are involved in the process as well as Internal Audit, which assesses its implementation within the Group. Lastly, Senior Executives and the Board of Directors, via the Audit Committee, are regularly informed of risk management within the Group. This approach follows the recommendations of the TCFD (see dedicated box on page 184).

This concerns the following risks:

- Personal Health and Safety;
- Human Resources;
- Cyber risk/IT continuity of service – data protection: the impact of the risk was revised upwards;
- Product safety-quality and customer satisfaction;
- Responsible Purchasing/Suppliers;
- Human Rights;
- Impact of climate change on the business model (non-mitigation of climate change): the risk was revised upwards and is now one of the Group's main risk factors;
- Natural disasters;

- **the materiality analysis of Sustainability stakes.** These risks are assessed on two criteria: importance for each stakeholder and their impact (financial, organizational, strategic or reputational) on the Group's overall performance.

This concerns the following risks:

- Business ethics and tax evasion;
- Eco-design and recyclability
- Biodiversity.

Some of these risks are found both in the materiality matrix and in the Group risk mapping and contribute to mastering the clean mobility challenge. Some are also addressed in the Vigilance Plan.

To achieve and implement effective mitigation measures, the analysis of these risks, published in the NFRD, was based on the principle of double materiality:

- the impacts that these risks may have on the Group;
- the impacts that these risks, if they are not mitigated by the Group, may have on society and the environment.

In other words, this double materiality makes it possible to reveal the impacts of the environment on the Company and of the Company on its environment and to implement the associated mitigation measures and policies.

Effectively and rapidly mitigating risks is a major challenge for Plastic Omnium, since it can turn a risk into an opportunity and give the Group a competitive advantage.

#### The consequences of the risks for the Group

The risks analyzed by the Group and listed below address social, societal and environmental areas. The consequences for the Group of not mitigating them may be of the following nature:

- legal, which may involve contracts, entities, assets, intellectual property and compliance and lead to convictions or financial sanctions, etc.;
- financial, which may penalize the Company in its development;
- reputational, which may damage the Company's image (talent flight, lack of interest from candidates, etc.);
- organizational, which may be related to security or IT issues, for example;
- environmental, which may have repercussions on ecosystems such as their pollution or non-protection, etc.

#### The consequences of risks on society and the environment

In addition, each of these risks, depending on its typology and the stakes involved, may impact one or more stakeholders:



**Employees** who may be affected in their physical and/or moral integrity, their commitment, their work-life balance, their effectiveness, their development in terms of skills, career or income, their motivation, the protection of their data and their representation.



**Subcontractors or suppliers** who may be affected in their physical and/or moral integrity, their rights, the protection of their data, their development, etc.



**Customers and end users** who may be affected in terms of their physical and/or moral integrity, encounter problems of non-compliance, deteriorated customer experience or with the protection of their data.















**People and the environment**, which may be impacted by non-mitigation or non-adaptation to climate change, by pollution, failure to take the management of raw materials or biodiversity into account, etc.










This analysis also makes it possible to understand the risks in terms of opportunities for Plastic Omnium and its stakeholders and to anticipate overall performance and resilience strategies.

SUMMARY TABLE OF RISKS COVERED IN THE NFRD











Risk impact assessment: **Limited** **Significant** **Critical**

Risk description	Mitigation measures for the Group and its stakeholders	Monitoring indicators	Link with the SDGs	Pages
<b>Stakeholders likely to be impacted</b>	<b>Policies and procedures</b>	<b>Monitoring KPI</b>		
<b>Social stakes</b>				
<p><b>Personal Health and Safety Risks</b></p> <p>Likelihood of employees and subcontractors being exposed to a dangerous situation (damage to their physical and/or mental health).</p> 	<ul style="list-style-type: none"> <li>Health and safety policy</li> <li>Top Safety training</li> <li>ISO 45001 Health and Safety Management System</li> <li>Covid-19 protocol</li> <li>Workstation ergonomics procedures (assessment, anticipation, training, etc.)</li> </ul>	<p>FR2: 1.16 <sup>(1)</sup></p> <p>Number of people trained in Top Safety and Stop 5: 785</p> <p>Percentage of workstations assessed for ergonomics: 99%</p>	<p><b>3</b> GOOD HEALTH AND WELL-BEING</p>  <p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p> 	163
<p><b>Human Resources risks</b></p> <ul style="list-style-type: none"> <li><b>talent and skills management</b> risk of generating frustration among employees or dampening the Company's dynamism and performance</li> <li><b>employee engagement</b> risk of reducing employee involvement</li> <li><b>equal opportunities</b> risk of discrimination</li> <li><b>social dialog</b> risk of impacting the Company's productivity or development</li> </ul> 	<ul style="list-style-type: none"> <li>Human Resources policy</li> <li>Talent identification process</li> <li>OMEGA transformation project</li> <li>Compensation policy</li> <li>VIE contracts and partnerships with schools</li> <li>Diversity policy</li> <li>Mission for workers with disabilities in France</li> </ul>	<ul style="list-style-type: none"> <li>Percentage of women in the workforce: 31%</li> <li>Proportion of engineers and managers that are women: 23.2%</li> <li>Number of interns, apprentices and VIE: 1,204</li> <li>Number of workers with disabilities: 389</li> </ul>	<p><b>3</b> GOOD HEALTH AND WELL-BEING</p>  <p><b>5</b> GENDER EQUALITY</p>  <p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p>  <p><b>10</b> REDUCED INEQUALITIES</p> 	166
<b>Societal stakes</b>				
<p><b>Business ethics and tax evasion risk</b></p> <p>Risk of fraud, corruption, conflicts of interest, insider trading, anti-competitive practices, etc.</p> <p>Risk of fraudulent intent or intentional harm in the field of taxation</p> 	<ul style="list-style-type: none"> <li>Code of Conduct</li> <li>Code of Compliance with competition law</li> <li>Corruption risk mapping</li> <li>Training</li> <li>Control and audit system</li> <li>Tax policy</li> </ul>	<ul style="list-style-type: none"> <li>Ethics Awareness Index: 88%</li> </ul>	<p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p> 	176
<p><b>Cyber risk – IT continuity of service – data protection</b></p> <p>Risk of financial loss, business interruption or damage to a Company's reputation due to IT system failures</p> 	<ul style="list-style-type: none"> <li>Information Technology Security Policy</li> <li>Cybersecurity and GDPR training</li> </ul>	<ul style="list-style-type: none"> <li>External audits: 9 sites certified or recertified with the TISAX standard (Trusted Information Security Assessment Exchange) in 2022</li> </ul>	<p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p> 	177

1) IFRS scope - FR2 Group scope including minority joint ventures = 0.69.

Risk description	Mitigation measures for the Group and its stakeholders	Monitoring indicators	Link with the SDGs	Pages
<p><b>Stakeholders likely to be impacted</b></p> <p><b>Product safety-quality and customer satisfaction risks</b></p> <p>Risk characterized by a deviation from expectation or set objectives</p> 	<p><b>Policies and procedures</b></p> <ul style="list-style-type: none"> <li>• Code of Conduct</li> <li>• Operational excellence pillar in the Group strategy</li> <li>• Quality approach</li> <li>• Innovation approach</li> <li>• Implementation and monitoring of certifications</li> <li>• Internal audits and observations made by teams dedicated to compliance with quality protocols throughout the life of projects, at Plastic Omnium plants and suppliers' sites</li> </ul>	<p><b>Monitoring KPI</b></p> <ul style="list-style-type: none"> <li>• Number of R&amp;D centers: 43</li> <li>• Patent families filed: 55</li> <li>• % of IATF 16949 certified sites: 95%</li> </ul>	 	<p>178</p>
<p><b>Responsible purchasing/supplier risks</b></p> <p>Risk of impacting the Group's operational activities, performance or reputation through a failure in any part of the supply chain</p> 	<ul style="list-style-type: none"> <li>• "Know Your Suppliers" approach</li> <li>• ACT FOR ALL™ program</li> <li>• Carbon neutrality roadmap</li> <li>• Vigilance plan</li> <li>• Supplier mapping</li> <li>• EcoVadis assessment</li> <li>• Supplier visits and audits</li> <li>• Responsible Purchasing Charter</li> <li>• Integration of CSR and business ethics clauses in supplier contracts</li> <li>• Whistleblowing procedure</li> <li>• Conflict minerals policy</li> </ul>	<ul style="list-style-type: none"> <li>• % of Group purchases assessed as part of the <i>Know Your Suppliers</i> approach: 95%</li> </ul>		<p>180</p>
<p><b>Human Rights risk</b></p> <p>Risk of violation of fundamental human rights in the workplace or in the value chain</p> 	<ul style="list-style-type: none"> <li>• Signatory of United Nations Global Compact</li> <li>• Fundamental Conventions of the International Labour Organization (ILO)</li> <li>• ILO Declaration on Fundamental Principles and Rights at Work, OECD Guidelines</li> <li>• Vigilance Plan</li> <li>• ACT FOR ALL™ program</li> <li>• Conflict minerals policy</li> <li>• Initiatives in favor of local communities</li> <li>• Health campaigns</li> <li>• Human Rights policy</li> </ul>	<ul style="list-style-type: none"> <li>• % of sites that proposed an action in favor of local communities: 86%</li> <li>• % of sites that offered at least one health campaign: 90%</li> </ul>	  	<p>182</p>



Risk description	Mitigation measures for the Group and its stakeholders	Monitoring indicators	Link with the SDGs	Pages
<b>Stakeholders likely to be impacted</b>	<b>Policies and procedures</b>	<b>Monitoring KPI</b>		
<b>Environmental stakes</b>				
<p><b>Risk related to the impact of climate change on the Company's business model (no mitigation of climate change)</b></p> <p>Risk of not implementing all actions to mitigate the impact of the Group's activities and fight against global warming</p> 	<ul style="list-style-type: none"> <li>• "Carbon neutrality" targets and roadmap aligned with the Paris Agreement and approved by the SBTi in 2021</li> <li>• Sites' energy decarbonization policy (decarbonized energy, facilities to produce renewable energy, and PPA)</li> <li>• ISO 50001 certification</li> <li>• Scope 3 reduction policy by working on the value chain</li> <li>• R&amp;D on materials, bio-sourcing and research into replacing materials with low-impact products</li> <li>• Life cycle analyses for Plastic Omnium's projects and products and those of suppliers</li> <li>• Innovative partnerships</li> <li>• Development of hydrogen energy for clean mobility</li> </ul>	<ul style="list-style-type: none"> <li>• CO<sub>2</sub> emissions                             <ul style="list-style-type: none"> <li>• scope 1: 77 kt CO<sub>2</sub>-eq</li> <li>• scope 2: 304 kt CO<sub>2</sub>-eq</li> <li>• scope 3: 29,915 kt CO<sub>2</sub>-eq</li> </ul> </li> <li>• Top Planet Score: 59%</li> <li>• Number of industrial sites equipped to generate renewable energy: 13</li> </ul>	<p>7 AFFORDABLE AND CLEAN ENERGY</p>  <p>13 CLIMATE ACTION</p> 	183
<p><b>Natural/climate disasters risk (non-adaptation to climate change)</b></p> <p>Risk of being impacted by the consequences of climate change: increased costs (price of materials, insurance, etc.) and impacts on production (production stoppages, supply of materials, etc.)</p> 	<ul style="list-style-type: none"> <li>• Audits carried out by insurers</li> </ul>	<ul style="list-style-type: none"> <li>• Number of site visits by insurers: 86</li> </ul>	<p>13 CLIMATE ACTION</p> 	192
<p><b>Eco-design and recyclability risk</b></p> <p>Risk of reducing the planetary capacity to respond to the growing stakes of mobility</p> <p>Risk of not reducing the Group's environmental footprint</p> 	<ul style="list-style-type: none"> <li>• Life cycle analyses (LCA)</li> <li>• Development of R&amp;D projects on alternatives to high-impact materials (plastics, carbon fiber, etc.)</li> <li>• Development of innovative solutions and partnerships to improve the effective recyclability of products</li> <li>• Development of solutions to integrate more recycled materials into products</li> </ul>	<ul style="list-style-type: none"> <li>• 86% of waste is recycled or recovered</li> </ul>	<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	192
<p><b>Biodiversity risk</b></p> <p>Risk that the industrial or economic activities of the company impact other living species</p> 	<ul style="list-style-type: none"> <li>• Implementation of a biodiversity approach in 2022</li> </ul>	<ul style="list-style-type: none"> <li>• Indicator in the process of being defined</li> </ul>	<p>13 CLIMATE ACTION</p>  <p>15 LIFE ON LAND</p> 	194
<b>Risk impact assessment: Limited Significant Critical</b>				

## 4.3 THE RISK MANAGEMENT AND NON-FINANCIAL REPORTING OF THE GROUP

### 4.3.1 SOCIAL STAKES

#### 4.3.1.1 PERSONAL HEALTH AND SAFETY RISK

##### Risk description

The Personal Health and Safety risk is the probability that an employee will be exposed to a dangerous situation during his or her occupational activity and suffer effects that are harmful to his/her physical and/or mental health.

The risks of accidents or occupational illnesses may be linked to industrial activity and working conditions on production lines. Aware that this risk could have an impact on the health of people, employee engagement, social dialog and the attractiveness of the Group, as well as legal and financial consequences for the Group, Plastic Omnium has made safety a priority and placed this issue at the heart of the Care for People pillar of its ACT FOR ALL™ program.

##### Policies and procedures

The Group Safety policy implemented to reduce the risks has proven its effectiveness year after year, with steady improvement in the key performance indicators. Thus, 118 out of a total 157 sites had recorded no accidents at the end of 2022 (IFRS scope).

The Human Resources and Sustainability Department implements the Group Health, Safety & Environment (HSE) strategy defined by the Executive Committee to ensure the protection of employees, property and the environment. It steers and coordinates the Group's HSE actions and leads the network of HSE managers. Monthly meetings are organized with the entire HSE network to discuss best practices and feedback. These moments of exchange and dialog enable continuous, cross-functional and homogeneous improvement.

Occupational health and safety data is also presented at ACT FOR ALL™ Committees, which address all pillars of the Sustainability program.

At Plastic Omnium, safety is a subject for everyone at all levels of the organization.

The Group's Health and Safety policy is based on the following pillars:

##### 1. Defining and deploying the Safety management system.

This pillar consists of:

- rolling out ISO 45001 (Health and Safety) certification on all sites. The roll-out of the 45001 certification continues with the integration of PO Lighting, most of whose sites are 45001 certified. The number of certified sites thus increased by 10% this year;
- defining the actions to be taken to strengthen the Group's safety commitment.

##### 2. Identifying, anticipating, measuring and quantifying the risks related to safety and the environment.

This pillar consists of:

- applying the "Six non-negotiables", which are an essential part of the Group's Safety Policy. They cover rules regarding pedestrian traffic, wearing PPE (Personal Protective Equipment), loads at height, forklift trucks, consignment and maintenance operations and working at heights;
- strengthening the zero accident strategy by promoting risk analysis and reporting of hazardous situations, and by taking preventive actions whenever possible. Sites that identified and worked to prevent hazardous situations have fewer workplace accidents with or without lost time;
- monitoring, reporting and analyzing accidents (workplace accidents with and without lost time, first aid) and near misses on a daily basis in order to implement immediate corrective and preventive actions to avoid recurrence.

##### 3. Organizing and providing safety training for staff.

Created in 2004, the **Top Safety training** is designed to encourage employees to adopt and maintain safe behaviors. At the end of this training, participants are able to carry out safety observation visits known as "Top Safety Visits". These observation visits take into account all Safety stakes and programs implemented in the Group. Based on dialog, it makes it possible to identify at-risk situations, improve practices and empower employees.

In 2022, 32 **Top Safety training sessions** were organized in 16 countries, i.e. 464 employees trained.

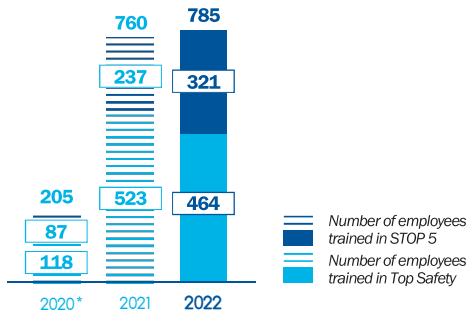
Moreover, the New Energies sites were included in the **Top Safety training** program in 2022, representing no fewer than 70 people.

Tens of thousands of **Top Safety visits** are organized each year with the aim of identifying the residual risks present at workstations and encouraging an immediate response by adopting preventive measures.

**Stop 5 training** is dedicated to team leaders and employees liable to work on the equipment, so that they may do so in complete safety. The objective of this approach is to encourage employees to anticipate at-risk situations, particularly during maintenance operations, by carrying out a rapid risk analysis before working on any equipment.

In 2022, 20 **Stop 5 training** sessions were organized in 14 countries, i.e. 321 employees trained.

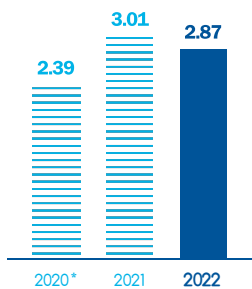
**NUMBER OF EMPLOYEES TRAINED IN TOP SAFETY AND STOP 5**



\* Impact of Covid-19 on the organization of training courses

The number of safety training sessions is monitored on a monthly basis by each activity. In total, 785 employees were trained in 2022, which represents an increase of 3% compared to the previous year.

**NUMBER OF TOP SAFETY VISITS PER EMPLOYEE PER YEAR**



\* Impact of Covid-19 on the organization of training courses

With the support of the Group and in collaboration with Intelligent Exterior Systems, Clean Energy Systems continued virtual reality training for two employee awareness programs: the Stop 5 training and a module on the "Six non-negotiables". These immersive scenarios enable employees to test, improve and better memorize the reflexes to adopt when faced with at-risk situations.

At Clean Energy Systems, virtual reality sessions trained more than 1,000 people in 9 sites around the world (France, Germany, Slovakia, China and the United States).

**ACCIDENT FREQUENCY AND SEVERITY RATES (TEMPORARY STAFF INCLUDED)**

	2020	2021	2022
FR1: Workplace accident frequency rate with lost time <i>in number of accidents per million hours worked</i>	1.03	0.63	0.69
FR2: Workplace accident frequency rate, with and without lost time <i>in number of accidents per million hours worked</i>	1.43	0.88	1.16 <sup>(1)</sup>
SR: Severity rate of workplace accidents <i>in number of days lost per thousand hours worked</i>	0.03	0.03	0.01

(1) IFRS scope - FR2 Group scope including minority JVs = 0.95. At constant scope vs. 2021, IFRS FR2 = 0.97.

FR1 = Number of workplace accidents with lost time, including temporary staff × 1,000,000/number of hours worked.

FR2 = Number of workplace accidents with and without lost time, including temporary staff × 1,000,000/number of hours worked.

SR = Number of days of workplace accident-related lost time × 1,000/number of hours worked.

As part of the development of the safety culture, three training modules in work gestures have been set up to help the support functions:

- the "Microtome Safety" and "Rotozip Safety" modules for Quality teams carrying out destructive tests;
- the "Head Tool Safety" module for Maintenance teams carrying out tooling changes

These two modules are self-service on the My Learning Place platform.

**4. Steering the key HSE programs and providing methodology support to the activities (equipment compliance, field visits, chemical risks, asbestos, Top Planet program, fire prevention and protection).**

HSE reporting data is completed monthly by the sites and then consolidated at Group level. The monitored indicators include, among others, the number of workplace accidents (with and without lost time) and first aid, the accident frequency and severity rates, the progress of ISO 45001 certification, and the deployment of Top Safety training.

All sites are involved and must identify the implications of the teams on each subject in addition to the program aimed at improving assimilation of safety, leadership and personal behaviors.

**Performance**

The Group's FR2 stood at 1.16 at the end of 2022 compared to 0.88 in 2021 and 1.43 in 2020. The deterioration in FR2 between 2021 and 2022 is partly due to the impact of new acquisitions.

At the same scope, the FR2 for 2022 was 0.97, slightly down compared to 2021, but shows the consolidation of the good performance in 2021 versus 2020.

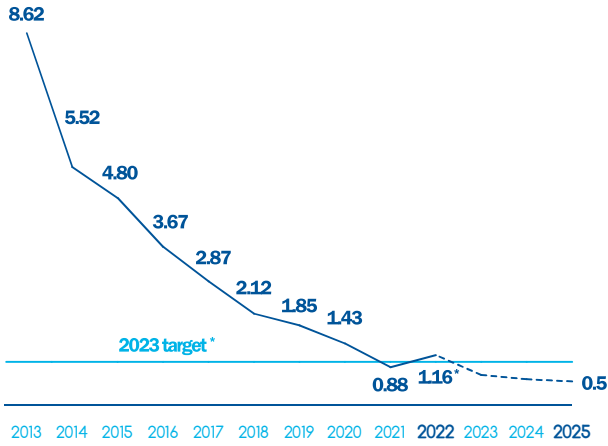
The FR2 target for 2023 is 1.00 with a target for 2025 of less than 0.50.

In 2022, 118 sites did not have an accident. Some sites, such as the Bhamboli site in India, go further, counting more than 2,300 days without an accident.

In 2023, the Group will integrate new acquisitions into its Top Safety program (behavioral training, compliance, the "Six non-negotiables", certifications, prevention, subcontracting management, etc.) and strengthen the monitoring of the proper application of standards in the historical divisions.

The ACT FOR ALL™ 2023 program will be strongly focused on employee safety issues.

FR2 OVER TEN YEARS



\*Group's scope, including minority joint ventures = 0.95

ERGONOMICS

The ergonomics of workstations is an essential factor in reducing accidents and protecting the health of employees. Musculoskeletal problems are among the most widespread occupational illnesses for Plastic Omnium's industrial businesses. The Group has therefore decided to make ergonomics one of the priorities of its ACT FOR ALL™ program.

Ergonomics is studied in two key areas:

- in prevention during the design of future workstations: each new workstation is assessed according to ergonomic criteria before its installation on site;
- in corrective measures on existing workstations when at-risk situations are detected: workstations machines are assessed on site.

The target is to have covered all workstations by 2025. **Particular attention will be paid in the coming years to continuous improvement in workstation ergonomics.**

The Group's workforce includes ergonomists responsible for implementing an ergonomic prevention policy based in particular on the results of workstation analyses and identifying preventive or corrective solutions. The networks of ergonomics correspondents (HSE network, plant managers, service managers, etc.) regularly exchange best practices.

Training for ergonomics officers includes practical and theoretical

ERGONOMY INDICATORS

	2020	2021	2022
Percentage of workstations assessed <sup>(1)</sup>	90%	98%	99%
Number of occupational illnesses declared	18	15	10
Number of occupational illnesses recognized	8	9	11

(1) Workstations assessed for Intelligent Exterior Systems and Clean Energy Systems.

sessions. This year, the training went further in terms of virtual immersion of work situations through video simulations of actual situations and interactive videoconferences. These virtual and collaborative formats were perceived by the teams as having greater impact.

Clean Energy Systems has had two virtual reality rooms since November 2020 in its R&D centers in France and China. In 2022, 71 new workstations were thus analyzed at the design stage. The local ergonomics officer then assesses the same situation in real life, when the equipment is installed. A very close correlation was observed between the results obtained. This year, 99% of workstations have been assessed, almost reaching the target of 100% by 2025.

New Energies also applies the ergonomic principles developed by Clean Energy Systems, particularly for the current design phases of production resources. Thus, in 2022, New Energies called on the shared skills of the French R&D center - Alphatech - to assess 19 machines before they were put into production.

At Intelligent Exterior Systems, a simplified diagnostic tool has been developed to enable operations referents to identify constraints related to workstations, whether they are postural or related to lifting loads. The deployment of this tool was supported by a training campaign so that the teams could score the workstations autonomously. The cognitive factors related to the interactions of individuals with a system or a product (perception, complexity of the work, stress, complex processes linked to the richness of the products, etc.) are included in the job analyses. All Intelligent Exterior Systems sites carry out workstation analyses and 99% of positions had been assessed at end-2022.

Moreover, Plastic Omnium pays particular attention to new products and actively monitors developments by participating in the AFNOR working group, with in particular the participation of the INRS (French National Institute for Research and Safety) relating to exoskeletons. In addition, one of the Group's ergonomists is an expert on the AFNOR X35A Standardization Commission, which is currently developing a standard on the assessment of exoskeletons impact. This standard enables smaller companies to benefit from the maturity and expertise of manufacturers such as Plastic Omnium. This collaboration also enables Plastic Omnium to interact with experts and monitor innovations in this area.

It is in this context that exoskeletons are still undergoing testing at Intelligent Exterior Systems in order to verify their suitability to meet the demands of Plastic Omnium's operators, processes and products. These tests assess the physical, cognitive and psychological impacts of exoskeletons: acceptability of the teams and practicality of use. They have been implemented on several sites in France, Spain, Germany, Argentina and Mexico. Communication campaigns were conducted involving the sites concerned and employee representatives before introducing an exoskeleton. Their use remains optional and on a voluntary basis with, as a principle, their staged introduction based on feedback from operators.





## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

### MANAGEMENT OF THE HEALTH PROTOCOL

The health protocol put in place at the beginning of 2020 to deal with the Covid-19 pandemic has been adapted according to local situations. In this context, the teams involved, both at Group level and on the sites, remain vigilant in order to meet the needs and demands of operations as well as ensuring the health and safety of employees as well as good working conditions.

The implementation of the Employee Assistance Program in 2020 during the Covid-19 pandemic was continued and extended. This is a crisis line and psychological support open to all Group employees and to adult members of their families. This free, anonymous and confidential service is available in 16 languages. It is provided by a specialized external service provider. In 2022, 190 meetings were conducted by psychologists.

#### 4.3.1.2 HUMAN RESOURCES RISKS

Human Resources risks are defined as any event that could be detrimental to the company and whose causes are related to Human Resources management. This may concern recruitment, employee engagement, talent management, diversity and inclusion within the company, or respect for social dialog.

In terms of strategy and organization, Plastic Omnium decided to merge the Sustainability and Human Resources functions in June 2022. The Group intends to strengthen the consistency of actions contributing to its sustainable growth strategy, which requires the full understanding and commitment of its employees. In order to be a leader in a changing mobility sector, the commitment and motivation of the teams are key success factors. The Group fully shares the expectations of employees regarding the responses to societal changes, on global issues such as changes to the working environment, the energy transition and the stakes related to climate change. The new organization is designed to support this transformation of the company.

In the field of Human Resources, the main risks concern: attractiveness and talent management, employee commitment and development, equal opportunities, social dialog.

In a rapidly changing sector such as the automotive industry and in a context of a very dynamic job market, **the attractiveness and retention of talent** are the main risk factors.

**The commitment and development** of each employee and teams are also key elements of the Company's success, particularly when the Group is expanding by integrating new activities or new business lines.

This success also depends on mixed, multi-generational teams with a variety of cultures. Enhancing equity, **equal opportunity**, and enabling everyone to learn and progress within the Company improve the Group's performance.

Lastly, respecting **social dialog** is fundamental in a company. The quality of social dialog is a factor in employee engagement. Conversely, the absence of social dialog leads to a loss of cohesion, commitment, the risk of conflict and hinders the company's development and its ability to implement its strategy.

### Attractiveness and talent management

#### Risk description

The mobility sector is facing a major transformation that makes talent management a strategic issue. In this context and that of a dynamic employment market, Human Resources must anticipate changes in professions, but also implement specific actions to develop the skills of employees and meet the talent needs to be required for the Group's growth.

The issue is particularly strategic when the Group is experiencing significant developments. In 2022, the Group acquired several divisions, thus integrating new professions into its skills. In batteries, Actia Power's teams joined the Clean Energy Systems activity in August. The acquisition of AMLS in July and Varroc Lighting System in October enabled the Group to add new professions complementary to those of Intelligent Exterior Systems and HBPO, with the creation of a new Plastic Omnium Lighting activity. This major step expands Plastic Omnium's global offering to its customers.

#### Policies and procedures

In a rapidly changing environment, the Group has set up a **recruitment structure (Talent Acquisition)** to professionalize its recruitment approach. With a team of specialists, the identification and selection of the most suitable candidates enables the Group to benefit more quickly from candidates who meet the Company's needs. With such an organization, time and effort are focused on candidate profiles, improving the chances of successful recruitment. This organization will be duplicated in 2023 in other countries where recruitment is particularly competitive. In order to promote synergies and share talent pools within the geographical regions, Plastic Omnium has created regional networks of recruiters; positions to be filled, and available candidates are shared regularly. Furthermore, recruitment training for managers has been redesigned to further professionalize the selection of candidates.

In addition to the products offered to customers, it is essential to highlight that Plastic Omnium is a rapidly-developing group, with, in particular, the acquisition of new divisions. **The employer image**, which will be revamped and modernized in 2023, provides an authentic, relevant and differentiating way to present what makes Plastic Omnium a unique company. The use of social networks also makes it possible to communicate about the Company's divisions, the positions to be filled and the Group's dynamism with target candidates.

**Integration plans** are put in place to ensure optimum onboarding for new hires. A digital application has been rolled out to help managers and Human Resources teams ensure quality onboarding for new hires. Online training modules are made available to new employees so that they can familiarize themselves with the history of the Company and ensure they know the rights and obligations of Plastic Omnium employees. This approach is also rolled out to employees of the new divisions acquired in 2022.



## The University by Plastic Omnium

As part of the roll-out of its new Leadership Model, Plastic Omnium is thoroughly reviewing its Leadership development programs for its managers, directors, VPs and executive officers. The Group also offers new cross-functional skills' development programs and tools for its employees.

- **U-learn:** a portal for all engineers and managers, offering a wide choice of online courses, on soft skills topics such as management, agility, diversity, leadership, communication, etc.
- **Starter:** a program whose objective is to develop young talents and their internal networks. It is based on meetings, the exchange of best practices and leadership development.
- **Driving Success:** a program offered to all new managers, which helps to create a common management culture (communication, leadership and team management).
- **Leading Success:** a leadership program following on from Driving Success, for current Directors. **Leading Manufacturing** for plant

managers and future plant managers. This program has been redesigned as a nine-month learning experience combining classroom and remote learning activities. Some 40 plant managers have joined this learning community.

- **DEI - Unconscious Bias:** a training course focused on diversity, equity and inclusion has been created and is being rolled out to the Group's VPs. It will be rolled out to Directors and managers in 2023.

Finally, an ambitious training offer, which will cover all levels of management, is being developed for rollout in 2023-2024.

The complete digitization of site training plans continued in 2022. Within the LMS (Learning Management System), it enables the consolidation and pooling of training needs as well as the monitoring of the progress of plans by managers. This process was rolled out across the Group at 100 sites in 2022.

Plastic Omnium will offer virtual reality training in 2023. Training focused on production safety and safety during maintenance operations is now available in virtual reality and other topics are being developed.

### FOCUS ON INTELLIGENT EXTERIOR SYSTEMS

One of the keys to Intelligent Exterior Systems' success comes from its employees. In order to meet this need for operational excellence and innovation, IES University designs and delivers innovative training solutions to develop the skills of its employees around the world and thus prepare for the future. The university offers a catalog of more than 400 training courses developed in-house by business experts and offered in the form of face-to-face training, virtual classes, e-learning or virtual reality.

A program specially designed for the technical and manual jobs of factory employees has been developed since 2021: the "Métiers Schools". This program, initially launched in France, aims to develop knowledge and skills related to the industrial processes that constitute the heart of the IES activities: injection, painting, bonding and assembly.

The first module in this program was the "Injection School": at each site, a reference person was appointed to train technicians and operators on the injection process. For several weeks, the advisors were trained by internal business experts, then took part in specific training for operators and technicians. The first training sessions were provided from spring 2022 to injection operators, preparers, technicians and coordinators.

At the same time, a target organization has been defined to also contribute to operational efficiency. In 2022, the "Injection School" was launched in Spain. In 2023, the "Painting School" project will begin in France, following the same principles as the "Injection School".

### FOCUS ON CLEAN ENERGY SYSTEMS

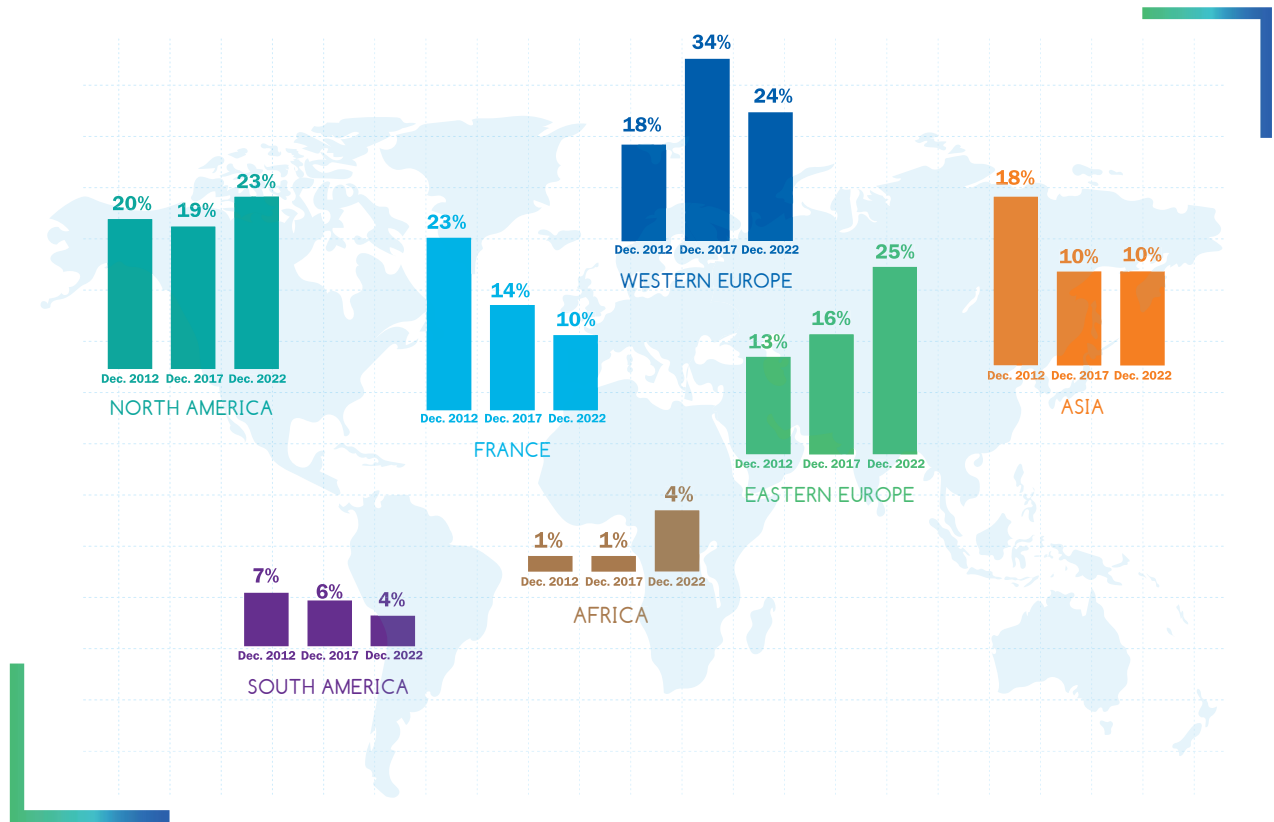
Clean Energy Systems mapped its skills by type of position. This mapping addresses 90% of the activities. Skills models by activities were then defined to best support employees in their training needs. A training plan has been defined and is being rolled out to all its sites. In 2022, 353 employees benefited from this plan.

As such, an IT skills development platform is offered to employees to strengthen their skills in various areas such as data processing and visualization, programming and database management. This platform has also been rolled out at IES and will be rolled out in 2023 at NE.

**Performance**

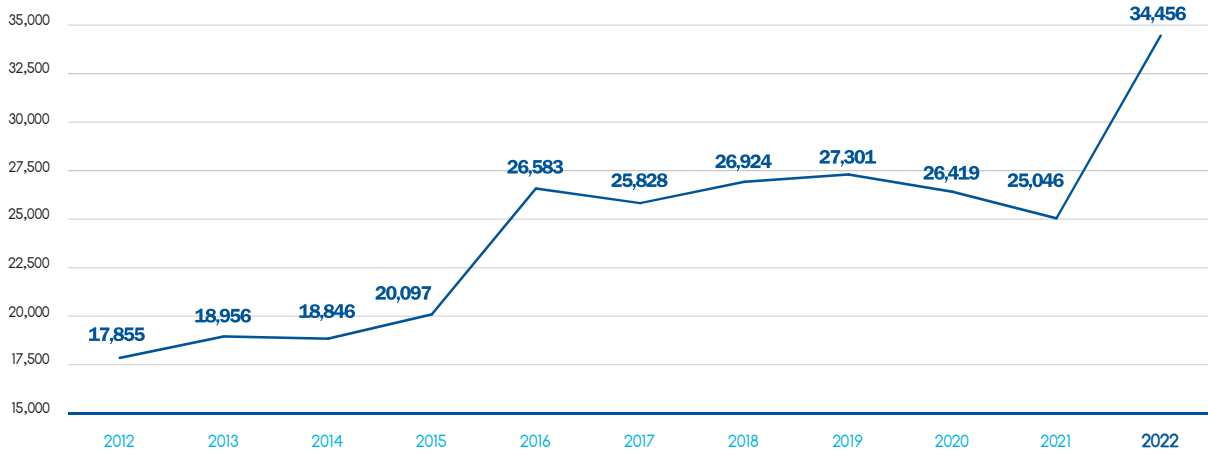
Given its development, the New Energies activity has a strong need for new skills. The new Plastic Omnium Lighting activity has a significant impact on the Group's workforce with nearly 7,000 new employees. The distribution of the workforce between the regions has changed, with a stronger presence in Eastern Europe, North America and Africa.

**CHANGE IN THE NUMBER OF EMPLOYEES BY REGION**



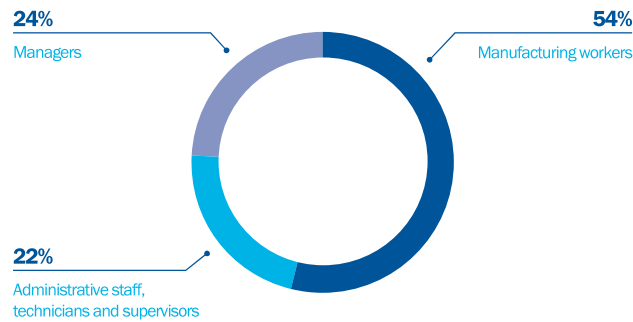


**TOTAL WORKFORCE OVER 10 YEARS**



IFRS scope excluding minority joint ventures.

**WORKFORCE BY SOCIO-PROFESSIONAL CATEGORY IN 2022**



Excluding PO Lighting



## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

### TRAINING

	2020	2021	2022
Training commissions	37	37	38
Number of training participants	114,394	117,992	131,272
Number of training sessions per employee per year	5.1	5.4	5.7
<b>TOTAL TRAINING HOURS</b>	<b>326,258</b>	<b>386,352</b>	<b>420,133</b>
Training hours per year per employee	14	18	18
<b>TOTAL EXPENDITURE ON EXTERNAL TRAINING BODIES (in thousands of euros)</b>	<b>2,597</b>	<b>3,650</b>	<b>4,727</b>

Excluding PO Lighting

### Employee engagement and development

#### Risk description

A company that generates and cultivates recognition promotes employee engagement. Where this is not present, it can lead to a fall in employee involvement, causing employees to be less focused on their objectives, impacting the overall performance of the company. The teams and their engagement are elements of differentiation and attractiveness.

#### Policies and procedures

Benefiting from a rich career path within the Group is one of the drivers of employee commitment and performance for the Company. For this reason, it was decided to create a special opportunity for looking at the aspirations and development of each employee, with the implementation of the Development Review, in addition to the Performance Review. This key event is organized every year during the summer. It is a special meeting between each employee and their manager, who helps in its implementation and recognition. This involves the employee and manager jointly defining an individual development plan based on the professional aspirations of each employee and the opportunities within the Company, such as possible mobility between activities or in different regions.

Studies show that career prospects are an important criterion in employee engagement. The internal mobility program has been structured to allow inter-activities mobility. A Mobility Committee was set up for this purpose. Plastic Omnium's developments in hydrogen mobility, Data management, the Software House or electrification have also led to the definition of new positions that require specific expertise. This makes it possible to offer opportunities for development and increased mobility.

Recognizing the contribution of each individual to overall performance is also essential. Plastic Omnium's operational performance assessment system seeks to establish a stronger culture of recognition. The objective review process has been standardized and homogenized across the Group, based on the principles of real-time performance monitoring. It is now possible to modify and evaluate objectives throughout the year, in line with the Group's strategic objectives, and in order to adapt to the changing environment in which the industry operates.

The setting of individual targets is aligned with the Group's strategic pillars. They are divided into five categories:

- customer proximity and quality satisfaction;
- corporate social responsibility;
- employee development and management;
- operational excellence;
- innovation.

Compensation is also one of the key ways to attract and retain talent. The compensation policy is based on fairness and equality, with objective criteria, leaving no place for discrimination of any kind.

Although low, as demonstrated by the good scores in the Gender Equality Index of French entities (between 85 and 94 out of 100, depending on the entity), pay gaps are analyzed, and action plans are put in place to reduce them. Average wage levels are generally higher than the legal minimums.

Plastic Omnium offers additional benefits locally, such as collective incentive policies, sickness cover and a Group Savings Plan. At December 31, 2022, the Group Savings Plan set up in France had 1,460 members, holding 1,492,931 Compagnie Plastic Omnium SE shares, i.e. 1.01% of the share capital, purchased on the stock market (see section 3.6. "Shareholding structure of Compagnie Plastic Omnium SE").

Lastly, Plastic Omnium is committed to creating a pleasant and caring working environment, both in plants and in offices: creation of landscaped open spaces, new offices and ergonomic chairs, with "WELL" certification targeted for 2023 following work at the Levallois head office, for example.

The first PULSE survey which took place last spring, was an opportunity for employees to express their feelings about Plastic Omnium. For the 2022 edition, the participation rate reached 57%, with more than 12,000 respondents and 62,000 comments. For managers, participation was 81%. The highest scores were awarded on the following subjects:

- the definition of objectives;
- the meaning of the missions entrusted;
- relations between colleagues.

The highest scores compared to the benchmark (comparison with the results of other companies in the sector) concerned:

- freedom of opinion;
- skills development;
- equity.

Following communication of the results, hundreds of managers defined action plans. More than 500 actions were identified on the basis of employee feedback, and 20% of them are directly related to the Group's overall priorities: Reward, Skills development and Autonomy.

**FOCUS ON INTERNAL COMMUNICATION ACTIONS**

In a context of a rapidly changing market and transformation projects for the Group, internal communication actions were regularly organized. Thus, the Group's purpose, values and strategic vision were largely shared at a meeting organized for all directors and across all communication channels. Externally, the corporate purpose was unveiled at the Capital Markets Day in May 2022. Information on strategy is regularly and shared, particularly with directors, especially through Directors' Webcast events (three in 2022). In addition, the Group has rolled out an editorial strategy to distribute company news with the teams:

- on "Topnet", the Group's intranet, 189 news items were published in 2022 (+ 15% vs. 2021). In addition, each employee can now share local news via a space called PO Voices;
- the most significant news items are sent directly in the form of an emailing campaign called Topnews (15 in 2022);

- the launch of a monthly newsletter The Recap ';
- a summary of information is then provided monthly to all sites around the world, so that they can share it on their communication screens, usually present in break areas. This is shared by an average of 65 sites a month;
- lastly, the Group publishes a bi-annual internal magazine called "Optimum", whose content is developed from editorial committees bringing together all of the Group's activities and corporate functions. This magazine is translated into eight languages and is available to all employees digitally or in print. The last issue presented the Group's corporate purpose, values and strategic developments.

The Group's communication is also developed on social networks, with strong growth on LinkedIn in particular (+ 52% in followers) and the launch of an Instagram account at the end of the year.

**Performance**

**MANAGER TURNOVER RATE**

	2020	2021	2022
Management turnover rate	9.95%	13.82%	11.77%

The higher turnover trend observed in 2021 continued in 2022 in a context of economic recovery and market dynamism.

**ABSENTEEISM RATE BY REASON**

	2020	2021	2022
Absenteeism rate due to workplace accidents	0.04%	0.04%	0.03%
Absenteeism rate due to other causes	2.54%	2.77%	3.20%
<b>TOTAL ABSENTEEISM RATE</b>	<b>2.58%</b>	<b>2.81%</b>	<b>3.30%</b>

Within the Group, absenteeism, although slightly up, remained at a low level.

**EQUAL OPPORTUNITIES, DIVERSITY AND INCLUSION**

**Risk description**

Intentional or unintentional discrimination can make career opportunities more difficult for certain populations. This is the case for people with disabilities, women, young people, but more broadly for all minorities, including those related to ethnic or cultural origin. This discrimination can prevent the creation of a favorable environment for the long-term integration of these populations and therefore penalize the Company's overall performance.

Such discrimination can have a number of consequences for a Group like Plastic Omnium:

- deprive the Company of the wealth of diversified talents representative of society and the local environment and have an impact on both its local and overall performance;
- cause a decline in the commitment of employees, who may feel negatively impacted or penalized by this discrimination;
- generate penal and financial penalties in cases of proven discrimination.

**Policies and procedures**

The diversity of talents and profiles within the teams is part of the richness of the Group. Plastic Omnium recognizes the need to provide an inclusive work environment for all employees, with particular emphasis on promoting the employment of young people, developing careers for women and integrating workers with a disability. Furthermore, Plastic Omnium seeks to make its organization and the teams that make it up more representative of the local cultures in the markets where it operates, by integrating the specific dimensions of local diversity.

The Group's membership of the United Nations Global Compact in 2003 is, among other things, at the origin of its Diversity policy. The fight against all forms of discrimination is regularly reaffirmed. It is incorporated into the Group's Code of Conduct. Initiatives for women and young people are also markers in the ACT FOR ALL™ program.

Plastic Omnium is convinced that diversity and inclusion are the source of better ideas and innovations that improve business performance. This is a major focus of its strategy, and is reflected in quantitative objectives throughout the organization and the implementation of an inclusive working environment.





## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

Diversity must be integrated into the corporate culture in order to have an impact. This is why Plastic Omnium has developed a training plan to counter misconceptions and cognitive bias on these topics. The Group also wants to promote internal mobility and career opportunities for women by favoring local initiatives.

Analysis of wage gaps led to the implementation of actions to gradually reduce the gaps, with part of the budget being reserved for salary adjustments.

### Career development for women

In order to improve the place of women in the Group and the industry, Plastic Omnium has set itself several objectives by 2030:

- 30% women in the Group;
- 30% of engineers and managers are women;
- 40% of the Group's and activities' Executive Committees are women.

Three areas of focus have been set to achieve these targets:

- identify and promote female profiles likely to match vacant management positions;

- raise awareness among all employees of unconscious bias and the benefits of a more diverse management team;
- support women as soon as they join the Group, develop internal procedures and work tools and develop appropriate career paths.

At the same time, the Group aims for women to comprise 30% of the permanent technical and engineering workforce by 2025. Four specific areas have been identified to increase the proportion of women in this population:

- encourage external recruitment and reach 30% women in new hires in these professions by 2025;
- promote internal mobility and enable at least one female employee to apply for each job offer;
- take action to retain female technical profiles and aim for zero voluntary departures from these positions;
- accelerate acculturation and eliminate entry bias through a specific training cycle for managers and engineers.

Emphasis will also be placed on recruiting young talent through initiatives such as "Elles bougent".

### BREAKDOWN OF WOMEN BY SOCIO-PROFESSIONAL CATEGORY

	2020	2021	2022
Number of women	5,888	5,737	9,279
Proportion of women in the Group	26%	26%	31%
Number of women managers & engineers (M&E)	1,121	1,136	1,687
Proportion of women at M&E	21.6%	22.2%	23.2%
Number of women in Senior Executive roles*	-	11	16**
Proportion of women in Senior Executive roles*	-	24.4%	23.2%**
Number of women managers hired during the year	111	163	285
Proportion of women managers hired	28.5%	27.1%	27.0%

\* This indicator has been monitored since 2021.

\*\* In 2022, the reporting scope was extended to include the Executive Committee of New Energies, HBPO and PO Lighting.

In view of these commitments, several actions were completed in 2022.

The Group has implemented Diversity objectives in its various governance bodies and for its managerial staff. The number of women in all management grades increased again in 2022. The Group's Executive Committee is composed of 13 members, including 4 women, i.e. 31%.

The internal WoMen@PO network, launched in April 2019, brings together more than 450 women and men wishing to raise awareness among their colleagues and generate dialog on the subject of diversity and inclusion. They are supported by three sponsors who are members of the Executive Committee and a Group Coordinator who coordinates them. This year, the program has been extended to Spain, India, the United Kingdom, Poland and Germany, countries that have already planned events from the first quarter of 2023. Last June, an "empowerment session" with Félicie Burelle attracted more than 400 employees. Most recently, Staci J. Duncan, Value Chain Manager at BMW, shared her career path in the automotive industry as a woman.

The WoMen@PO network in South America has launched numerous actions, including open digital discussions to highlight female employees and "Safe Space" discussion groups. The very active American section of WoMen@PO organized a series of "Lunch & Learn" sessions with inspiring speakers.

In November 2022, Spain organized a "Gender Equality Day", with a different initiative rolled out at each site, for example with an escape game on the theme of equality. The Spanish team also welcomed young women to the sites to explain the various jobs to them.

France set up a digital café on the theme of female and male stereotypes, as well as activities to support the association "Girls on the move / Elles bougent". Partnerships with associations are an interesting lever to help change clichés and stereotypes. Plastic Omnium's female employees, sponsors of the "Elles Bougent" association, promote technical and engineering careers among young women in order to attract them to scientific trainings and careers. This year, four sites in Spain, Belgium, China and Morocco also decided to participate in the "Girls on the move" initiative, an international offshoot of "Elles bougent", and will open their sites to students from the region.

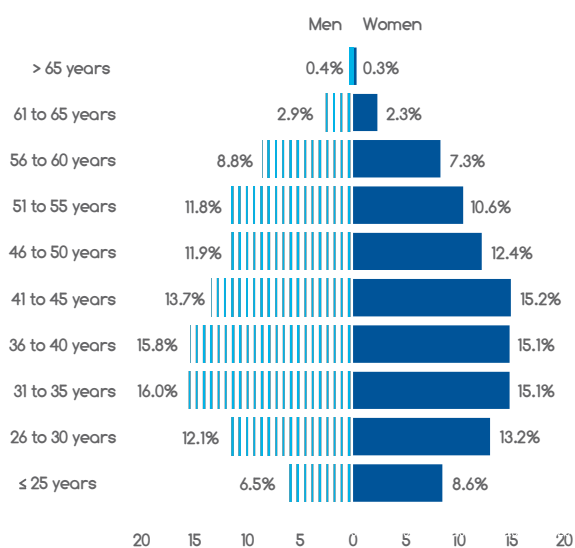
### Performance

The Plastic Omnium entities have calculated their Gender Equality Index, which has been mandatory in France since the beginning of 2019. For 2022, the two entities comprising the majority of the workforce (IES and CES) have seen their result rise to between 94 and 95. The other entities have a result of between 85 and 86.

The identified areas for improvement confirm the main direction taken by the Group over several years: the promotion of women to management roles.

Plastic Omnium won the Codir “Conqueror of the Year” award for 2022, presented by the RH&M Group, a specialist in the training and development of Human Resources Professionals and Management Executives. This initiative highlights the role of the collective in the success of a strategy.

**BREAKDOWN OF EMPLOYEES BY GENDER AND AGE BRACKET**



Excluding PO Lighting

**Promotion of youth employment**

Strengthening its appeal to young people in order to attract the talent needed to achieve Plastic Omnium’s ambitions is a key pillar of the Diversity Policy. As such, the Group frequently meets students in schools and universities.

Partnerships are thus set up with schools developing the Group’s strategic skills:

- in France, with École Centrale Lyon and Raid Centrale Supélec, as well as with UTC Compiègne and INSA. Plastic Omnium is also developing a relationship with ENS-Saclay on the theme of strengthening diversity in the scientific professions.
- in England, with Burton and South Derbyshire College;
- in the United States, with Kettering University in Michigan;

- in Slovakia, with STU-Slovak University of Technology at Bratislava, the team of students of Bratislava STUBA GREEN TEAM in the field of automotive sport and the Silesian University of Technology in Gliwice;
- in Poland, with the Lublin University of Technology;
- in Romania, with the University of Pitesti;
- in India, with the CADCAMGURU Solutions Pvt. Ltd training provider.

The Group also took part in events for young people:

- a “graduate program” was launched in India open exclusively to women;
- mentoring programs have been set up in China, India and France;
- “Lunch & Learn” sessions aimed at bringing together young people for lunch on topics of lifelong learning were launched in virtual participation mode;
- a “gender recognition” program was launched in the USA.

In 2023, Plastic Omnium is launching:

- a coordinated program of relations with schools around industrial sites, as an extension to the Girls on the Move network created by the Elles Bougent association, designed to attract students to industrial jobs;
- an extension of its graduate programs to several countries with a focus on certain sensitive activities such as finance or IT;
- an internal robotics training school in Morocco for its industrial applications in Europe.

**Performance**

The Group continued its policy of recruiting interns and apprentices this year. Thus, 1,204 interns, VIEs and apprentices were welcomed and supported in 2022, i.e. 329 more than in 2021, thanks to the policies implemented to recruit young people on work-study contracts or internships, the 2025 target (1,000 recruitments) was achieved and revised upwards to 1,300 recruitments. In ten years, more than 400 young talents have taken part in the Group’s international VIE program. Moreover, there were no incidents of discrimination to report in 2022.

In October 2022, the 4<sup>th</sup> α-Alphatech induction day for work-study students and interns brought together more than 40 work-study students and interns from the Levallois-Perret, α-Alphatech and Nanterre sites and the CES plants in Compiègne and Pfafstätt.

This day, dedicated to our young recruits, is part of our ACT FOR ALL™ policy to promote the employment and integration of young people in the Group. The purpose of this induction day is to present Plastic Omnium and its products, as well as the various functions and core segments of Clean Energy Systems and New Energies.

This action, the cornerstone of the integration process for young people, facilitates their arrival by quickly familiarizing them with the PO environment. This event also makes it possible to create an initial sense of belonging and a reference community to turn to.







## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

### NUMBER OF INTERNS/VIE/APPRENTICES

	2020	2021	2022	2025 Target
Number of interns/VIE/apprentice	804	875	1,204	1,300

#### Workers with disabilities

For several years, the Plastic Omnium Group has chosen to promote strong diversity within its Company. Diversity is an asset and contributes to better overall performance.

#### Policies and procedures

Plastic Omnium is a signatory of the Manifesto for the Inclusion of People with Disabilities in Economic Life, affirming its commitments in this area.

After a four-year agreement with AGEFIPH, since January 1, 2022, Plastic Omnium's disability policy in France has been part of an Agreement on the inclusion of people with disabilities. This Agreement, signed by all trade unions representing the Group in France for the period 2022-2024, was approved by the DRIEETS (Interdepartmental Regional Department for the Economy, Employment, Labor and Solidarity). In particular, it provides for:

- changing the way people look at disability through training and communication / awareness-raising actions;
- keeping our employees with disabilities in employment;
- recruiting and integrating employees with disabilities;
- increasing our purchases from the sheltered and adapted work sector (STPA);
- management and monitoring of the disability policy in France.

In addition, to publicize the provisions contained in the Agreement widely and relay the objectives, two disability sponsors have been appointed within operational departments.

In France, the Mission for workers with disabilities is working on improving the inclusion of people with disabilities at all Group sites. It relies on a network of contacts at each French site. The people in charge of the disability policy are organized according to a dedicated governance:

- one full-time person in the Group's Human Resources and Sustainability Department, supported by a work-study student;
- one contact per site within the Human Resources team;
- relays within the HSE, Health (nurses, social workers) and management teams and the employee representative bodies;
- inclusion of external partners: Occupational Health Services, Cap Emploi, Agefiph, specialist firms, etc.

Raising awareness is one of the key success factors in building a culture that promotes diversity, particularly by removing conscious and unconscious bias. In this regard, several actions were carried out in 2022.

An information campaign has been rolled out every quarter since 2021 by the Mission for workers with disabilities at all Plastic Omnium sites in France. In 2022, the themes highlighted by posters focused on cancer, musculoskeletal disorders, autism spectrum and Dys disorders, RQTH (Recognition of Disabled Workers). In the spring, webinars on digital accessibility were offered for the second consecutive year and brought together around 100 employees.

In the autumn, a video testimonial was produced and published internally and externally to demonstrate employees' engagement towards the inclusion of people with disabilities.

During the SEEPEH (European Disability Employment Week) from November 14 to 20, 2022 on the theme of full employment for people with disabilities, several events were carried out on Plastic Omnium sites in France: quizzes, games, real-life role plays or role plays using virtual reality headsets, "hearing loss" coffee break, information stands, etc.

For the Duoday during the same week, 27 employees volunteered to form pairs with people with disabilities and introduce them to their jobs and the corporate world. In the end, 10 pairs spread over 7 sites were set up to match with the people with disabilities who had registered to participate in this day.

In order to promote the recruitment of people with disabilities in France, several actions were implemented in 2022:

- signing of a partnership with a specialized firm to support Plastic Omnium France's recruitment and thus participate in the professional integration of people with disabilities;
- participation in specialized recruitment forums to meet people with disabilities in search of employment (internships, work-study programs, permanent employment contracts): CIDJ forum, reverse forum and career forum with our partner Arpejeh and "Les Mardis des talents and inclusion";
- publication of job offers on a specialized job board for people with disabilities in France ([www.handicap.fr](http://www.handicap.fr));
- organization of company visits for young people with disabilities;
- continuation of a mentoring initiative between Plastic Omnium France employees and students with disabilities.

These efforts led to the hiring of 12 people, including three with autism spectrum disorders. For these profiles, prior awareness-raising was set up for the teams in order to adapt and secure their integration.

Plastic Omnium works on a multidisciplinary basis to seek solutions to keep its employees, particularly those who declare themselves to be disabled, employed. Job retention thus involves HSE, ergonomists, the Mission for workers with disabilities, occupational health services, social workers, Cap Emploi and other outside experts. Personalized solutions can be planned according to the specific needs of employees with recognized disabilities.

Purchases from the sheltered and adapted sector are also an essential means of supporting the employment of workers with disabilities. All French sites work with ESATs - the French Work Assistance Establishments and Services - or EAs - Adapted Enterprises. In 2022, Plastic Omnium spent more than €1.5 million with around 20 suppliers in the areas of packaging, logistics, green spaces, etc. Two plants also use ESAT workers, who work on Plastic Omnium's premises to help the teams of permanent employees.



In 2022, disability training was organized for purchasers of indirect services. This training aims to develop greater collaboration between the company and the sheltered and adapted work sector.

Lastly, 2022 was marked by the strengthening of a partnership with GESAT, a specialized purchasing network for the sheltered and adapted work sector.

In 2022, to better manage certain key data, the Mission for workers with disabilities set up an internal monthly reporting process based on five indicators; these allow for regular monitoring of the actions of the French sites and proposals for corrective actions, where necessary. In addition, the Mission for workers with disabilities promotes the topic of disability through monthly meetings with disability officers and makes various resources available to them in a shared file space.

## WORKERS WITH DISABILITIES - WORLDWIDE SCOPE

	2020	2021	2022
Number of workers with disabilities	393	421	389
Workstations adapted for workers with disabilities	40	55	38
Number of workers with disabilities recruited in the year	21	28	12

*Excluding PO Lighting*

## SOCIAL DIALOG

### Risk description

Social dialog is essential for a good social climate and for the involvement of the labor force in the Group's strategy. The fundamental elements of social dialog are ensuring good representation of employees, allowing employees free association and respecting trade union rights, providing reliable and fair information, consulting employee representatives for decisions that require this, and negotiating with representative bodies and trade union organizations in the Group.

The quality of social dialog is also a factor in employee engagement. Conversely, the absence of social dialog leads to a loss of cohesion, employee engagement and the risk of conflict. It hinders the development of the company and its ability to implement its strategy.

### Policies and procedures

Plastic Omnium's labor relations policy aims to develop dialog and consultation in all countries where the Group operates. Social dialog is present at all levels, locally in each country and entity, but also at Group and European level. An integral part of the Group's support functions in terms of Human Resources, the Labor Relations Department ensures the quality of this dialog within the Group, in particular through the coordination of the European Works Council and negotiations for all activities. Plastic Omnium's Board of Directors has two employee representatives elected by employee representatives through the European Works Council and the France Group Works Council.

### Performance

Plastic Omnium's European Works Council was set up in 1996 by an anticipation agreement on legal provisions. It is composed of 39 permanent members, bringing together representatives from 10 European countries in which Plastic Omnium operates.

In 2022, the plenary meeting of the European Works Council was once

## Performance

In France, the employment rate of people with disabilities in Plastic Omnium Group companies almost reached the legal obligation of 6% at the end of 2021, standing at 5.97%. It has steadily increased since the launch of the Mission for workers with disabilities in early 2018. It should be noted that since 2021, annual declarations are now made at the end of May of year N+1; the 2022 rate is therefore not yet available for this publication.

again organized face-to-face. Over two days of preparation, discussions and dialog, the results, strategy, aspects relating to corporate social responsibility, the environment, safety and Human Resources were shared with representatives.

The European Works Council has a bureau composed of five permanent representatives (as well as four alternates). It met twice in addition to the European Works Council meeting in 2022 in order to address the issues of the implementation of the Group's strategy and without waiting for a plenary meeting of the Council, in particular in connection with planned acquisitions.

In addition to the consultation organized at the level of the European Works Council, social dialog is implemented at the local level with employee representatives and trade unions in each country and entity. This leads to numerous exchanges, discussions and consultations, as well as negotiations and agreements. Thus, 71 Social Committees and 115 Safety Committees meet regularly at the various sites or entities around the world.

Discussions with trade unions and employee representatives resulted in the signature of 215 agreements in 2022, testifying to the quality of social dialog within the Group.

### Conclusion: Employer of choice

The role of Human Resources is essential in supporting the ambitious objectives that the Group has set for itself. The automotive industry is undergoing unprecedented transformation, in which carmakers and equipment manufacturers must accelerate their transition to new forms of mobility.

To meet each of the Group's strategic pillars (Operational excellence, Innovation and Sustainability), Human Resources has an essential role to play. The Group's values disseminated through the publication of the Group's purpose in April 2022, and embodied by employees, also reinforce the commitment of all to achieving the ambitious objectives that the Group has set itself.



## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

The Group's success is based on the skills, know-how and commitment of its employees. Talent and skills management enables the Group to maintain a high level of expertise and anticipate future needs while making Plastic Omnium an employer of choice. This involves:

- improvement of the employee experience through professional development;
- reinforcement of the robustness of internal mobility and career development processes;
- anticipation of changes in jobs and training needs and rewarding operating performance.

After having published its purpose and to increase its talent appeal, the Group is continuing its work on the employer brand by involving numerous teams such as the Human Resources, Sustainability and Communication Departments and the various activities.

The Group's LinkedIn page had 226,000 subscribers at the end of 2022, up 56% compared to 2021. 124 posts were published on it during the year. This year, Plastic Omnium made its debut on Instagram, aiming to engage on two main themes: people-oriented news and product knowledge. The target audience is varied: initially PO employees, as well as future talents, customers and automotive, design and techno enthusiasts.

1,410 job offers/internships were published in 2022 (vs. 995 in 2021) and an average of 3,900 applications were received each month (vs. 2,448 applications per month in 2021).

### 4.3.2 SOCIETAL STAKES

#### 4.3.2.1 BUSINESS ETHICS AND TAX EVASION RISKS

##### Risk description

Within an international Group, it is particularly important to take into account the risk of business ethics and tax evasion. This risk can cover several topics such as fraud, corruption, conflicts of interest, insider trading or anticompetitive practices. It may concern isolated acts that do not comply with the regulations in force or the Company's internal policies and procedures, which could then see the Company exposed to financial sanctions by the authorities and its image tarnished.

##### Policies and procedures

###### 1) The Code of Conduct

To prevent the occurrence of such isolated acts. Plastic Omnium has formalized its Code of Conduct since 2003 and reviews it regularly. The last update in 2018 was an opportunity to split the document into two parts: commitments and obligations of Plastic Omnium to employees and vice versa. It was also on this date that the Plastic Omnium whistleblowing procedure was introduced in the Code of Conduct.

This Code of Conduct presents the non-negotiable rules that the Group has set itself in terms of respect for Human Rights, fundamental freedoms, competition, health and safety, diversity, the environment and preventing discrimination, fraud, corruption and influence peddling. It also reminds employees of their obligations: protecting the Group's assets and image, guaranteeing product quality and safety, and complying with ethics rules and regulations. The Code of Conduct is translated into the main languages used within the Group, i.e. 22 languages to date.

In addition, Plastic Omnium's membership of the United Nations Global Compact since 2003 requires it to comply with the 10 principles relating to respect for Human Rights and international standards on labor, environmental protection and the fight against corruption.

The Internal Control and Compliance Committee is composed of managers from the Human Resources, Finance, Compliance, Risks and Internal Audit, and Legal Departments, as well as the activities. It guides the Group's compliance policies and actions and relies on a network of Compliance correspondents around the world.

###### 2) Employee ethics training and awareness: e-learning training continued in 2022.

- The e-learning Code of Conduct was followed in English by all new Group managers. It is included in the Welcome package for managers. It is available in seven languages and will be translated into the languages of three new countries (India, Japan, Brazil) in 2023. Whenever a new translation is available, all managers in the country concerned repeat this e-learning course in their language.
- The anti-corruption e-learning, available in 22 languages, is followed by all Group managers and non-managers in the exposed functions (purchasing, sales, logistics, finance). In June 2022, a training campaign for this module began, which ended in December.

In 2020, HBPO introduced its own e-learning module, incorporating training videos made available by the United Nations. A three-year plan provides for the gradual enhancement of e-learning as well as the training of all managers and administrative staff;

###### 3) Corruption risk mapping will be updated in 2023, in particular to cover new activities. This update, which will involve operations, will focus on the identification of risks, their analysis, the inventory of existing controls and the ranking of risks according to impact and occurrence criteria. Where applicable, this update will highlight additional controls to be implemented.

###### 4) Third-party assessment procedures: Plastic Omnium is developing a responsible approach to its purchases and supplies. Setting up a responsible supply chain requires knowing your suppliers and identifying the risks involved in order to better control them. To this end, the Group endeavors to assess the compliance of its suppliers with its Sustainability requirements using digital solutions. In 2022, Plastic Omnium implemented the Know Your Suppliers program, which includes:

- specific governance: the Supplier Compliance Committee;
- dedicated procedures;
- monitoring and evaluation tools.

This approach is based on a prerequisite: signature of the Suppliers' Charter. The program then includes the general assessment of the Group's suppliers, covering 95% of Group expenditure, using a risk assessment platform. Lastly, more in-depth assessments according to defined criteria (countries of operation, business sectors, sanctions and controversies to which suppliers may have been subject) are carried out in partnership with ECOVADIS. Suppliers presenting a low risk (green) are not subject to any due diligence, but are regularly monitored. Suppliers presenting an average risk (orange) are required to actively engage in an assessment process in order to improve their performance. Lastly, suppliers presenting a high risk (red) must be the subject of an immediate action plan and remediation; failing this, they cannot be consulted for calls for tenders.

All information related to suppliers is accessible via a digital platform.

- 5) Accounting audit procedures are designed in particular to ensure that the books are not hiding corruption. Internal Audit regularly monitors compliance with these procedures in all Group subsidiaries.
- 6) The whistleblowing mechanism: alerts from employees to report behavior or situations which infringe the Code of Conduct are collected by e-mail (corporatesecretary.ethicalert@plasticomnium.com) or mail (Compagnie Plastic Omnium, Alerte Éthique, 1, allée Pierre Burelle, 92300 Levallois-Perret, France). Employees may also alert their managers or any other person, if they wish. Alerts are treated anonymously. The process is described in the Code of Conduct, available in 22 languages on the intranet and on the Group's website. A dedicated committee is in charge of monitoring and processing these alerts (excluding HBPO whose alerts are monitored by the Compliance Officers, but following the acquisition of HBPO, the process will be modified in 2023 so that the activity of PO Modules is included). This *ad hoc* Committee is composed of the Compliance, Human Resources and Internal Audit Departments. It studies the alerts, the need to call on an internal or external third party to investigate, decides on the response to the alert, monitors progress and/or closes the alert.
- 7) The disciplinary regime: Plastic Omnium's Code of Conduct has the same legal effect as Internal Rules where local legislation allows. A zero tolerance policy has been introduced by the governing body: any breach of the rules of the Code of Conduct may expose employees to disciplinary sanctions. Where permitted by law, a reference to the Code of Conduct has also been added to employment contracts. All new hires receive a copy. Reporting has been set up within the Human Resources Department. It makes it possible to monitor, each year, the disciplinary sanctions taken by the local human resources teams, in the context of breaches of the provisions of the Code of Conduct.
- 8) The internal control mechanism and assessment of measures implemented: the Internal Audit Department performs an annual audit of its entities and sites to ensure compliance with procedures and the efficiency of the processes to prevent, detect and correct wrongdoing. In 2022, 25 audits were conducted.
- 9) Ethics governance: Plastic Omnium has developed a compliance network that acts as an operational relay and serves as a link between operations and the head office.

The Group has also set up several committees dedicated to compliance: an **ad hoc Committee** dedicated to handling alerts, an **Internal Control and Compliance Committee** and a **Supplier Compliance Committee**.

The Chief Compliance Officer reports to the Group's Board of Directors and is assisted centrally by:

- a Corporate Legal Director who assists the latter in the development of the Compliance strategy with, since the beginning of 2022, a Group Compliance Operations Director who focuses on coordinating the compliance network;
- certain support functions such as the Internal Control, Risk, Purchasing, Human Resources and Internal Audit Departments.

## TAX EVASION

Due to its presence in 28 countries, Plastic Omnium is subject to a significant number of often complex tax regulations, the structure and interpretation of which are likely to generate risks.

The Group has therefore defined a certain number of principles that govern its tax policy:

- compliance with the laws and regulations in force in the countries in which it operates, including the filing of tax returns and making the required payments on time;
- a commitment not to create subsidiaries in so-called "non-cooperative" countries or to use structures lacking economic substance. In the event of the acquisition of such a structure as part of a M&A (Mergers & Acquisitions) transaction, Plastic Omnium would endeavor to liquidate it to the extent possible;
- the implementation and regular update of a transfer pricing policy in line with the arm's length pricing principle;
- building constructive and professional relationships with tax authorities. Thus, Plastic Omnium has committed to the Tax Partnership with the French tax authorities;

The Group publishes a list of its consolidated subsidiaries in this Universal Registration Document and provides the French tax authorities with a country-by-country tax report.

The Tax Policy is approved by the Senior Executives, on the proposal of the Group Tax Department, which is responsible for implementing it, in collaboration with the local Finance Departments, under the supervision of the activities.

## Performance

The performance indicator, the Ethics Awareness Index, defined in 2019 as a marker for the ACT FOR ALL™ program.

This ethics index reports on employee training and adherence to ethics within the Group. In 2022, it was calculated as follows:

- The % of newcomers following the Code of Conduct module represents 50% of the ethics index calculation.
- The % of all managers and of non-managers in exposed functions (purchasing, sales, logistics, finance) following the anti-corruption module represents 50% of the calculation of the ethics index.

Thus, the ethics index was 88% in 2022.

### 4.3.2.2 CYBER RISK/IT CONTINUITY OF SERVICE – DATA PROTECTION

#### Risk description

A cyber risk is defined as any risk of financial loss, business interruption or damage to a company's reputation.

The digital transformation and digitization of the functions and activities result in an increase in the digitization of the processes and volume of data managed by the Company. This transformation, which has been accelerated in recent years by the implementation of the OMEGA transformation program, must be accompanied by appropriate security of systems and data in order to protect Plastic Omnium from all IT attacks.



## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

### Policies and procedures

Within the IT Department, the Cyber Defense Department manages data protection and network security.

An Information Systems Security Policy formalizes the main principles, governance and rules that structure cyberdefense actions within the Group.

A charter for the use of communication resources and IT tools sets out the security rules for all employees.

The Group has also formalized its commitments in a Personal Data Protection Policy.

One of the major stakes of cybersecurity is to adapt to the changes made by the Group (acquisitions, transformation, growth, etc.). To this end, Plastic Omnium has drawn up a strategic cybersecurity plan for 2025. This plan addresses all topics related to cybersecurity and in particular the protection of the Group's data, securing the industrial perimeter, assessing the maturity of the cybersecurity of our suppliers as well as the implementation of the principle of "zero trust", which secures access to Plastic Omnium's data. These changes are in line with the digitization of practices: secure access to information, increased use of the cloud or remote working.

Plastic Omnium is involved in various associations such as CLUSIF (French IT Security Club), CESIN (Club of IT Security and Digital Experts) and CIGREF (IT Club for French Groups and Companies). These clubs bring together major French companies, including carmakers, and share information (latest attacks, exchange of best practices, new technologies, etc.). The ANSSI (French National Cybersecurity Agency) is also an important source of information to monitor and guard against new and emerging threats.

The Group pays particular attention to the stakes around personal data protection. In Europe, this protection of personal data, subject to the General Data Protection Regulation (GDPR), relies on a dedicated organization: two internal Data Protection Officers (DPOs) steer GDPR compliance with the support of a network of correspondents in each country. This organization enables data protection principles to be incorporated into the management of new projects from the design phase (Privacy by design).

### Performance

The development of the cybersecurity culture within the Group is a major stake in preventing this risk. In order to train all its employees in cybersecurity, Plastic Omnium has therefore set up an e-learning module, available in 17 languages, which makes users aware of the main cyber risks and reminds them of best practices to be implemented. In addition, the Group conducts regular campaigns to raise awareness of the risk of phishing (a fraudulent technique intended to deceive Internet users into communicating personal and/or banking data by pretending to be a trusted third party). Two exercises simulating a phishing attack on the Group's scope were carried out in 2022.

As part of a continuous improvement approach, an internal system to assess the level of maturity of industrial sites is implemented. External audits are also carried out: in 2022, 9 sites were certified or had their certifications renewed with TISAX – Trusted Information Security Assessment Exchange – the standard used in the automotive industry.

### 4.3.2.3 PRODUCT SAFETY-QUALITY AND CUSTOMER SATISFACTION RISKS

#### Risk description

Guaranteeing a quality product is a key issue for Plastic Omnium, reflected in the attention paid to all stages of the product life cycle: design, manufacturing, usage and end-of-life.

Plastic Omnium products are safety components subject to many standards and strict requirements to deliver complete satisfaction to direct customers and end-users. A quality or safety problem could have serious human or financial consequences and would permanently damage the Group's reputation.

#### Policies and procedures

Product safety and quality are included in Plastic Omnium's Code of Conduct and stated as a priority for all employees. The rules of conduct provide for ensuring both product compliance and health, safety and quality standard at every stage of manufacturing, from design to distribution. No production is authorized without the validation of the control systems by the quality teams. This is integrated into all of the Group's projects.

Operational excellence and innovation are not only the pillars of the Group's strategy, they are also fundamental values that guarantee the maintenance and development of the quality of Plastic Omnium's products and services. Innovation has been part of Plastic Omnium's DNA since its creation. It makes it possible to offer ever more efficient solutions and products, meeting the requirements of sustainable mobility and customer expectations: safety, lightness, aerodynamics, recyclability, new energies.

An industrialist since its inception, Plastic Omnium's operational excellence is recognized by all its customers around the world. The same execution and quality requirements are applied at all its production sites in order to meet customer satisfaction throughout the production value chain. These values are carried on a daily basis by employees and contribute to the Group's success.

In 2022, Plastic Omnium announced its purpose. Operational excellence and Innovation are thus presented as fundamental values underlining the Group's demand for quality at all levels:

- "We think big and keep our commitments", is how we design the mobility of the future. Set ambitious goals, commit to meeting them and strive for excellence.
- "We take risks to open up new avenues" is how we encourage new ways of thinking and smart risk-taking. Show courage and determination to be open to new ideas. Dare and innovate.

Driven by the Quality Department of each activity with its own policies and resources, quality is embedded in several areas to ensure compliance throughout the product life cycle:

- operational quality;
- project quality;
- system quality;
- supplier quality.



Plastic Omnium is particularly attentive to the protection of its inventions. Patent applications are filed covering the technical scope of the invention, focusing on the key features of the technical solution and also the design alternatives identified, to also block their access to competitors and reduce the possibilities of circumventing the patent.

The Group uses collaborative tools to file a patent:

- Invention declaration form
- Documentary research. There are several types of documentary searches to find out whether the chosen concept is really patentable. This is a first internal filter to have an economy of scale and avoid filing a patent on an already existing invention. Competitor solutions that already exist are researched and a study of the freedom to operate the product may also be carried out if this proves to be relevant.

Monthly meetings are organized in the various R&D divisions to monitor new patent applications. During these meetings, documentary research, patent filings and analyzes of securities belonging to third parties are discussed. A consulting firm supports the Group's various divisions with patent filings. The first patent applications are first filed with the INPI in France or the European Patent Office and are then extended to other countries. Thanks to the selectivity made at the time of priority filings, a very large number of these first requests have a first search report which is analyzed positively and are the subject of an extension to cover other territories.

### Operational quality

Operational quality represents the resources and methods used by Plastic Omnium to ensure control of all its quality processes and the quality of its products.

Building and promoting a culture of quality in the activities is essential to ensure operational quality. The success of a quality program depends first and foremost on a robust organization, mastery of key information, strategic skills and driving leadership.

Strict rules are established and presented during quality training on the management of defective or suspicious parts, inspections, measurements, error detection or process control.

As part of the OMEGA project, Intelligent Exterior Systems improved standardization in the activities by mapping the operational requirements of the various functions. An internal roadmap provides for the communication of new operational standards in order of priority, over a total period of three years. The objective of this project is to improve industrial performance and standardize methods across all of the activity's production sites.

Intelligent Exterior Systems also has a training library of around 80 modules. These training courses cover all quality needs and requirements: training on customer requirements, processes, risk analyses and mindset.

The quality approach of the Clean Energy Systems teams focused in particular on the operational quality culture and non-compliance, with the aim of reducing the costs of quality failings by 2026.

HBPO has mandatory online training for everyone and on-site training in plants. Due to the diversity in types of plants, training is carried out according to the risks and on-the-ground observations reported by the site quality managers.

### Project quality

Project quality covers all the processes put in place by Plastic Omnium to ensure the development of products that meet customer requirements and specifications.

All products are assessed from an end-user security risk point of view right from the design phase. Projects are tested with a mechanical risk method. Customer Specific Requirements (CSR) are incorporated into the quality processes.

Within the Intelligent Exterior Systems laboratories, two of which are ISO 17025 certified (the certification for testing and calibration laboratories), the teams carry out digital and physical tests using climatic chambers and vibrating bridges or by performing pedestrian crash tests. The teams also began a feasibility study for an innovative system to see and detect defects during the manufacturing stages.

Within Clean Energy Systems, quality tests are organized at the Group's Research & Development sites. Complete product traceability (traceability of the components, identification of the delivery) is systematically recorded, and the traceability data is saved. It is effective on an ongoing basis.

Quality requirements also cover the needs and specifications of customers. A reaction plan is set up in the event of customer complaints: transmission of information within the plant, processing, immediate disposal of parts, analysis of inventories and parts in transit. The quality teams monitor incidents in the field in the customer portals on a continuous basis.

The expectations and specificities of HBPO's customers tend to change, which leads teams to analyze and sometimes break down existing processes in the plants in order, for example, to reduce energy consumption during manufacturing.

Within Intelligent Exterior Systems, the Quality Department works together with the Innovation Department on risk analyses related to future customer expectations. As such, changes are under way, in particular on the integration of ADAS (Advanced Driver Assistance Systems) functions for autonomous vehicles or 4D Imaging Radar.

### System quality

System quality covers the quality management systems implemented within the Group. The Integrated Management System (IMS) makes it possible to manage several quality systems by integrating the objectives of each one into an overall performance strategy.

The objective of the IMS is to achieve operational excellence at the global level by covering all processes to develop a strong quality culture throughout the organization, and to promote it to suppliers, customers and partners. It also strengthens the quality spirit within the Group with its six quality principles based on non-compliance management, work quality standards, customer requirements, work environment, problem-solving and continuous improvement.

Clean Energy Systems integrated the quality systems covering the requirements of ISO 14001 (Environmental Management System), ISO 45001 (Occupational Health and Safety Management System), ISO 50001 (Energy Management System) and IATF 16949 (Quality Management System specific to the automotive industry).

HBPO also has its own IMS which includes in particular the IATF. The IMS is being rolled out to all of its sites. HBPO wants to adapt its performance to the Group's stakes and prioritize the reduction of greenhouse gas emissions and costs in its overall performance.

The digitization of quality systems also makes it possible to improve data management and the quality of reporting. The Clean Energy Systems teams worked on the introduction of a new data management tool. The purpose of this internal system is to make the decision-making process more objective, make data collection more reliable and to automate the traceability of information.



## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

### Quality audits and certifications

The quality approach is reflected in the certification of all sites according to the IATF 16949 standard (Quality Management System), in the performance of internal product/process audits and in the follow-up of remarks made by teams dedicated to compliance with quality protocols.

Internal audits are mandatory. Non-compliance and recommendations systematically trigger an action plan submitted for validation by the auditors. Executive Committees in the plants also steer an audit approach to verify standards, carried out at the managerial level and commonly known as LPAs (Layered Process Audits).

The proportion of IATF 16949 certified sites in 2022 was 95% (99 sites out of 104). For Intelligent Exterior Systems, 38 out of 38 sites are certified, 37 out of 39 for Clean Energy Systems and 24 out of 27 for HBPO.

### Supplier quality

To deploy the quality approach with suppliers, the teams have a mirror organization of the Purchasing Department. Each business unit has an activity dedicated to the selection and management of suppliers and a development activity. The relationship with suppliers revolves around the qualification of the components and parts assembled into the finished products. Benchmarking of internal suppliers includes the robustness of the quality management system: ISO 9001 or IATF 16949 certification is required, followed by an on-site audit. Finally, throughout the partnership, materials and components are regularly checked upon receipt or during the manufacturing process.

In each country, a team of experts ensures the quality of the most common products such as resins, paint, glue, chrome, tooling, etc.

### Performance

Number of R&D centers: 43

Number of employees in R&D centers: 2,616 (at end-December 2022, IFRS scope)

Patent families filed: 55

Percentage of sites certified IATF 16949: 95%

### 4.3.2.4 RESPONSIBLE PURCHASING / SUPPLIER RISK

#### Risk description

Due to its international reach and multiple locations, Plastic Omnium is particularly vigilant about the consequences that the activities and behavior of its suppliers could have on the Group. A breach by one of these stakeholders of laws and regulations relating to the environment, human rights or business ethics may affect the Group's operating activities, economic performance or reputation and harm the company.

The relationships that the Group, through its various activities, builds and maintains with its suppliers are part of the responsible entrepreneurship pillar of its ACT FOR ALL™ Sustainability program.

This ambition fully meets the principles of responsibility to which the Group refers by adhering to:

- the United Nations Global Compact;
- the Fundamental Conventions of the ILO (International Labour Organization) and the ILO Declaration on fundamental labor principles and rights;
- the OECD guidelines.

Plastic Omnium also contributes to the achievement of certain United Nations Sustainable Development Goals (see pages 160 to 162).

### Policies and procedures

Plastic Omnium is developing a responsible approach to its purchases of goods and services. Setting up a responsible supply chain requires knowing your suppliers and identifying the risks involved in order to better control them. To this end, the Group endeavors to assess the compliance of its suppliers with its Sustainability requirements.

In 2022, Plastic Omnium implemented the Know Your Suppliers program, which includes:

- specific governance: the Supplier Compliance Committee;
- dedicated procedures;
- monitoring and evaluation tools.

### Responsible Entrepreneurship: the Know Your Suppliers response

To assess and support its suppliers in the development of their Sustainability approach, Plastic Omnium has implemented the Know Your Suppliers approach.

This approach is based on a prerequisite: signature of the Suppliers' Charter.

It then includes the general assessment of a panel of suppliers covering 95% of the Group's expenditure, using a risk assessment platform.

Lastly, more in-depth assessments based on criteria defined each year are carried out in partnership with ECOVADIS, a recognized global provider of CSR assessments.

All information related to suppliers is accessible to all of the Group's buyers.

### The governance of responsible purchasing: the Supplier Compliance Committee

The Supplier Compliance Committee is made up of the Purchasing Performance, Compliance, Human Resources and Sustainability, Internal Control and Risk Departments. It ensures the relevance of the procedures and processes in force, validates the assessment criteria and defines the roadmap for supplier Sustainability. Lastly, it endorses remediation solutions for suppliers presenting high risks.

### Supplier assessment tools

In 2022, a supplier risk assessment platform was set up. Suppliers are assessed and categorized according to their risk profile: low (green), medium (orange) or high (red). This assessment takes into account their country of operation, their business sectors, and any sanctions and controversies to which they may have been subject. It also takes into account the profile of the main members of their governance bodies (Executive Committee, Board of Directors or shareholding structure). Suppliers presenting a low risk (green) are not subject to any due diligence, but are regularly monitored.

Suppliers presenting an average risk (orange) are required to actively engage in an assessment process in order to improve their performance. In the absence of supplier-specific initiatives, they are asked to complete the EcoVadis questionnaire. This questionnaire assesses the performance of companies in the areas of environment, human rights and ethics on the basis of documented arguments.

Lastly, suppliers presenting a high risk (red) must be the subject of an immediate action plan and remediation; failing this, they cannot be consulted for calls for tenders.

In addition, as part of the carbon neutrality roadmap established by the Group, the Activities Purchasing Departments and the Group Indirect Purchasing Department work together with the Sustainability Department to engage suppliers in initiatives to reduce their carbon footprint. Together, they organize activities aimed at developing structured collaboration to encourage them to reduce their greenhouse gas emissions.



## Performance

In total, nearly 5,000 suppliers, representing more than 95% of purchasing expenditure, were assessed using the Know Your Suppliers risk assessment program in 2022. This program has significantly increased the number of suppliers assessed (+60%) and substantially improved the objectivity of assessments whose source data come from globally recognized information aggregators such as Dun & Bradstreet or Dow Jones.

The Supplier Compliance Committee met twice in 2022. During these Committees, 16 suppliers were the subject of specific deliberations, at the end of which, 4 were excluded from the panel of suppliers due to their profile.

On January 1, 2021, a new legislation came into force in the European Union: the Conflict Minerals Regulation. Plastic Omnium is committed to promoting the ethical sourcing of all components used in the manufacture of its products. Only a very small quantity of minerals may come from war zones. These are identified and follow a specific purchasing policy to ensure that they do not come from sources carrying out actions that contravene Human Rights.

### CONFLICT MINERALS

#### Policy

The "conflict minerals" policy, implemented within Plastic Omnium, aims to facilitate the traceability of sources of conflict minerals used in the manufacture of products and thus avoid the supply of these minerals from countries in conflict (e.g. "concerned countries").

The so-called 3TG products targeted by this policy are as follows:

- Tin;
- Tungsten;
- Tantalum;
- Gold.

These minerals are present, for example, in the coatings of metal components, certain paint pigments, electronic components and in painted or chromed plastic parts.

#### Reporting

The reporting, described in the Purchasing procedures, is based on the Conflict Minerals Reporting Template (CMRT) developed by the RMI (Responsible Minerals Initiative). This form makes it possible to verify that the foundries and refiners declared by the suppliers belong to the list of foundries listed by the RMI.

#### Roles and responsibilities

The Purchasing Department ensures that the required suppliers produce the information requested, forward it to the conflict minerals managers and take appropriate actions, where necessary.

The conflict minerals manager is responsible for the following tasks:

- keeping abreast of current international laws and regulations and consolidating updates regarding countries, minerals and reporting obligations;
- preparing reporting with external suppliers;
- verifying supplier compliance;
- providing the CMRT report to OEM customers who request it.



## NON-FINANCIAL REPORTING DISCLOSURE

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### 4.3.2.5 HUMAN RIGHTS RISKS

#### Risk description

Respect for Human Right is a prerequisite to any action at Plastic Omnium. Through its presence in 28 countries, the Group operates directly or indirectly with a large public. As an employer, it is responsible for ensuring that employees' rights are respected. The Group also ensures that Human Rights are respected throughout its value chain: in its contractual and partnership relationships with its suppliers, subcontractors and within its subsidiaries.

#### Policies and procedures

A Human Rights policy, available on the Group's website, includes the following elements:

- Plastic Omnium's commitments in the area of Human Rights;
- description of Human Rights risks;
- the list of policies and procedures put in place to mitigate and remedy the risks;
- the definition of responsibilities.

Plastic Omnium also supports the highest Human Rights standards in conducting its operations by belonging to globally recognized organizations and initiatives:

- the United Nations Global Compact since 2003;
- the United Nations Universal Declaration of Human Rights and its two complementary covenants;
- the Fundamental Conventions of the International Labour Organization (ILO);
- the ILO Declaration on Fundamental Principles and Rights at Work;
- the OECD Guidelines;
- the United Nations Sustainable Development Goals (SDGs).

The management of Human Rights is also taken into account in the various risks affecting employees and stakeholders in the value chain:

- the Health – Safety and working conditions risk described on page 163;
- the various Human Resources risks described on page 166;
- the Business Ethics risk described on page 176;
- the Responsible Purchasing risk described on page 180.

As well as in the Group Vigilance Plan published on page 197.

The management of these various risks involves the implementation of associated policies and procedures such as:

- the Group Code of Conduct;
- the Suppliers' Charter and supplier assessments (EcoVadis);
- the Vigilance Plan and the Responsible Purchasing Policy;
- teleworking agreements;
- the Group's Tax Policy;
- the Human Resources Strategy;
- the Code of Compliance with competition law;
- compensation policies and collective incentive policies, health cover and a Group Savings Plan;

- the Personal Data Protection Policy;
- the Top Safety and Top Planet programs;
- Plastic Omnium's commitment in this area is also recognized by the Platinum status awarded by EcoVadis.

#### Initiatives in favor of local communities

The Group promotes Sustainability and Human Rights wherever it operates by carrying out concrete initiatives involving its employees to support local populations.

To promote collective action at its sites around the world, the Group has implemented two ACT FOR ALL™ markers:

- one on initiatives taken by employees to provide support or practical assistance to local communities;
- the other on the public health communication initiatives proposed by the sites.

The sites are thus encouraged by the Group to develop initiatives promoting health, beyond the occupational health aspect. The themes are left to the discretion of the sites according to their needs. The actions carried out this year included awareness-raising campaigns on sports, relaxation therapy and healthy nutrition. Other projects involved donations of basic necessities (school supplies, clothing, food, etc.), waste collection and cleaning up areas, and the planting of trees and species that encourage the production of honey, to promote biodiversity.

In April 2022, the Group wanted to support NGOs helping victims of the war in Ukraine. Laurent Favre, Chief Executive Officer, and David Meneses, Executive Vice-President People & Sustainability, announced that the Group had made donations to four NGOs located in Slovakia and Poland, for a total of €500,000: Human in Danger, Magna, the Polish Red Cross and Polish Humanitarian Action, key players in the reception of refugees in Europe. At the same time, more than 50 sites mobilized in a spirit of solidarity to help and support those suffering due to the war in Ukraine, through donations of food, hygiene products, medicines and clothing. Housing solutions and psychological support for refugees were also put in place.

In total, more than 90% of sites conducted at least one annual health campaign and over 85% of sites proposed at least one annual action in favor of local communities.

### 4.3.3 ENVIRONMENTAL STAKES

The main environmental stakes identified for the Group are related to mitigation of climate change and adaptation to the consequences of such change. They concern not only the Group's activities, but also those of its value chain, from the supply of goods and services by its suppliers to the use of its products and the management of their end-of-life.

The over-exploitation of resources, which concerns both non-renewable natural resources and renewable resources exploited beyond their capacity for renewal, accentuates ecological and economic pressures. Designing products with a lower impact on the environment and more sustainable use of resources is therefore also a key challenge for the Group, in terms of Sustainability, as well as innovation, research and development.

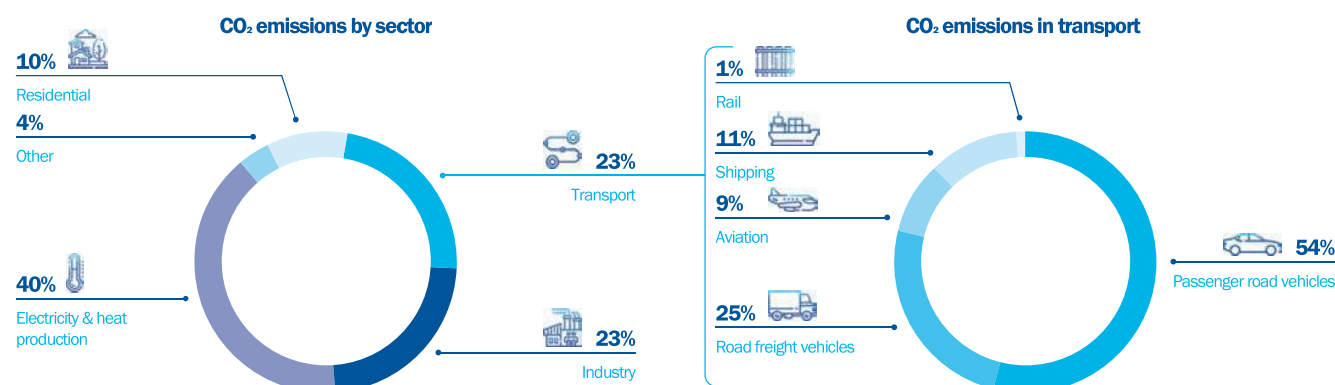
The protection of biodiversity is also seen to be the Group's third most significant environmental challenge.

### 4.3.3.1 RISK RELATED TO THE IMPACT OF CLIMATE CHANGE ON THE COMPANY'S BUSINESS MODEL (NO MITIGATION OF CLIMATE CHANGE)

#### Risk description

Climate change is due to the massive increase in emissions of greenhouse gases into the atmosphere, mainly as a result of human activities. The transportation sector is a major contributor, accounting for 25% of emissions, of which three-fourths come from road transportation (passenger and freight). The Paris Agreements define a global framework for avoiding dangerous climate change by limiting global warming to a level below 2° C, and by continuing efforts to limit it to 1.5° C compared to pre-industrial levels. Plastic Omnium recognizes the importance and urgency of climate-related issues. The Group participates in the implementation of the Paris Agreement by implementing actions to mitigate climate change.

#### THE IMPACT OF TRANSPORTATION ON WORLDWIDE CO<sub>2</sub> EMISSIONS



Data from the International Energy Agency

Proactively reducing the greenhouse gases emissions of its value chain is an opportunity for Plastic Omnium to strengthen its leadership through its commitments to sustainable mobility.

Investing in the long term to achieve this gives stakeholders confidence in the sustainability and competitiveness of Plastic Omnium, by meeting their expectations:

- the public authorities are increasingly legislating to reduce greenhouse gas emissions. They even become specifiers of the technological solutions to be adopted (example of Europe with the announcement of the plan to end ICE cars in 2035);
- for several years, carmakers have been committed to plans aiming at continuously reducing greenhouse gas emissions for new car launches. They expect their suppliers to innovate and actively contribute to the reduction of their own greenhouse gas emissions;
- employees and candidates want to work for committed and responsible companies;
- investors are themselves subject to obligations in terms of climate reporting on their portfolio and in terms of arbitrage of their investments (example: European taxonomy). They are therefore increasingly interested in the ability of companies to create sustainable value and manage their non-financial performance.

#### Policies and procedures

##### Climate taken into account in the Group's strategy

- Climate risk was anticipated very early on by Plastic Omnium, which has made the reduction of consumption and emissions that are harmful to the environment a focus of its strategy for several years, as evidenced by its numerous innovations and proven know-how in the field. Vehicle weight reduction, improved aerodynamics, a patented emission control system for diesel vehicles, fuel systems adapted to the constraints of hybrid propulsion vehicles, validation and use of recycled materials, eco-design, hydrogen solutions, battery modules, etc. Plastic Omnium is constantly working to promote more sustainable mobility by offering manufacturers products and functions that support them in their energy transition. These innovations have enabled the Group to grow, to position itself as a recognized player in sustainable mobility and to present solid financial performance. Even today, Plastic Omnium is stepping up its innovation efforts to achieve the growth objectives announced for the coming years.

Sustainability, a strategic pillar of the Group, is also implemented operationally thanks to the ACT FOR ALL™ internal program. The Sustainable Business pillar of the ACT FOR ALL™ program directly concerns the implementation of the carbon neutrality roadmap.



## NON-FINANCIAL REPORTING DISCLOSURE

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### Sustainability Ambassadors

With the aim of responding globally to the expectations of employees in the area of the environment and climate, a network of Sustainability Ambassadors has been set up and brings together nearly 200 committed volunteer employees. Everyone is free to implement, participate in, promote and share Sustainability actions within the Group. Today, Plastic Omnium has nine different projects, of which two have been completed: the installation of "Climate Frescoes" in France and the restoration of a fragile natural area in Spain. The network meets every two months to share achievements and exchange best practices, so that they can be replicated on other sites.



Going beyond energy efficiency, at the end of December, Plastic Omnium involved the ambassadors in the launch of the 6 Environmental must-haves. These are actions to be implemented on a daily basis, both individually and collectively, to act in favor of environmental protection. They include: reduction of electricity and gas consumption, conservation of resources, green IT, temperature control, water and soil protection as well as low-carbon mobility. This is reflected on the sites by collective and individual measures, such as reducing the temperature of buildings to 19 °C.

### PLASTIC OMNIUM'S ALIGNMENT WITH THE TCFD GUIDELINES



TASK FORCE ON  
CLIMATE-RELATED  
FINANCIAL  
DISCLOSURES

The TCFD (Task Force on Climate-related Financial Disclosures) is a working group appointed by the Financial Security Board (FSB) in December 2015.

Chaired by Michael Bloomberg, it is composed of 32 members from the financial and non-financial sectors (asset managers, pension funds, private groups, audit and consulting firms, rating agencies).

The objective of this working group is to propose recommendations on how to report and publish the risks and opportunities related to climate change in order to increase the transparency relationship between companies and investors. These recommendations have been designed to help companies provide the information needed by investors, lenders and underwriters to properly assess and price climate-related risks and opportunities. Nearly 3,500 organizations around the world have declared their support for the TCFD.

To show how Plastic Omnium aligns its climate strategy with the TCFD recommendations, a cross-reference table is available in section 4.6 "Other non-financial indicators". This cross-reference table also refers to the Group's response to the CDP Climate Change questionnaire, which provides detailed information to the public about compliance with the TCFD recommendations.

### TOP PLANET: A DEDICATED PROGRAM

To reduce CO<sub>2</sub> emissions related to its operations, in 2006 Plastic Omnium set up the **Top Planet program** aiming to reduce its energy consumption by making more than 30 best practices available to its sites. These initiatives materialize in investments offering rapid returns, given the energy savings generated.

## CLIMATE SCENARIOS

### Climate scenarios and risk analysis

All companies must rethink their core business to avoid risks and seize the opportunities that emerge from two families of climate change risks:

- transition risks: risks and opportunities arising from the transition to a low-carbon economy (changes in demand, competitive environment, standards and regulations, taxes, etc.). Limiting climate change to a level well below 2 °C requires very ambitious greenhouse gas emission (GHG) reduction measures and transition policies that will have an impact on Plastic Omnium's activities;
- physical risks: risks related to exposure to the physical consequences of climate change (heat waves, drought, flooding, etc.). Reaching +3 °C to +5 °C due to the increase in emissions represents a very significant change, increasing the frequency and intensity of extreme climate events. This could have an impact on the assets of Plastic Omnium and those of its suppliers.

Plastic Omnium carried out a scenario analysis to assess the transition risks and opportunities, in order to confirm the resilience of its business model in an uncertain future, and to identify the levers for action. This approach follows the recommendations of the TCFD (see *dedicated box above*).

To explore how Plastic Omnium's activities could evolve in a low-carbon world, they were included in contrasting forward-looking scenarios based mainly on different levers such as:

- the penetration of technologies in all businesses to reduce GHG emissions: low-carbon solutions, products that improve energy efficiency or allow the storage of CO<sub>2</sub>;
- changing lifestyles and consumption patterns.

All the scenarios studied respect a carbon budget well below 2 °C (Well-Below 2° C scenario of the International Energy Agency (IEA), similar to the SSP1-2.6 scenario of the last IPCC report). As emissions are mainly related to energy, it is possible to quantify the physical economic flows (production, consumption, logistics, etc.) and to ascertain the corresponding final demand in Plastic Omnium's main markets.

Of course, there are many economic, political and social pathways to achieving such a low-carbon system for organizing human activities. This forward-looking analysis therefore aims to identify key trends, in order to support the strategic orientations of companies. It is by no means a precise forecast, but a possible future.

As the outcome of the scenario analysis has an impact on Plastic Omnium's strategy, it is not possible to disclose it publicly without putting the competitive advantage at risk, however, thanks to this work, the stakes of the low-carbon transition are now fully integrated into the Company's strategic thinking.

### The IRIS initiative

In 2022, Plastic Omnium wanted to go further and confirmed its collaboration with Carbone 4 as part of the IRIS project. The Group has embarked on a collaborative strategic foresight approach that brings together more than 15 large companies and organizations from various sectors, as well as research institutions (UGA, CIRAD, EM Lyon, Univ. de Paris, ESCP Europe, Univ. Georgetown).

Coordinated by Carbone 4, the work carried out by this group of stakeholders aims to:

- build shared, implementable and rigorous tools (forward-looking scenarios) and methods that enable companies to design strategies based on "physically" realistic transformations and collectively anticipate the disruptions caused by the confrontation with planetary limits (resources, climate).
- develop with companies a "methodological grammar" in order to structure and facilitate exchanges with their stakeholders on forward-looking subjects such as the future of mobility subject to resource supply constraints, or lifestyle changes.

All deliverables will be freely accessible (open source) to ensure their widespread distribution and use.

A founding member of the Initiative, Plastic Omnium will contribute, alongside representatives of other companies and a group of experts, to the construction of scenarios (for example, the determination of assumptions). After a pre-project phase completed in 2022, work began in January 2023 and is broken down into three one-year stages.

# 4

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To go further, the Group announced ambitious targets for reducing its direct CO<sub>2</sub> emissions and those of its value chain. These objectives, included in its Act For Climate program, show the Group's desire to act quickly to set a benchmark in the automotive world:

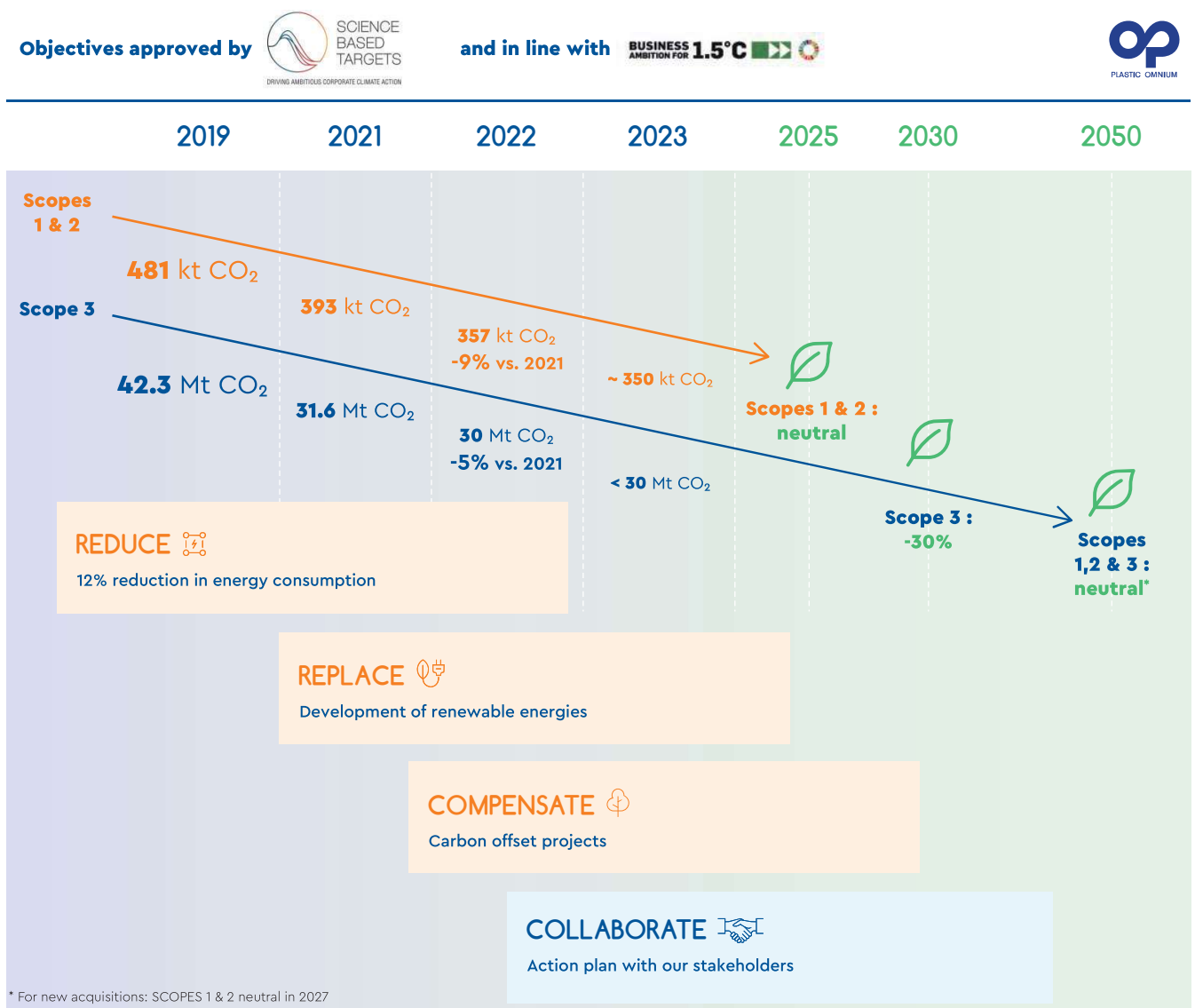
- **Carbon neutrality by 2025 on emissions related to its operational activities** (Scope 1: emissions from Group assets; Scope 2: emissions related to energy purchases), i.e. a reduction of nearly 0.5 million metric tons by 2025<sup>(1)</sup>.

- **30% reduction in all Scope 3 CO<sub>2</sub> emissions by 2030 compared to the 2019 reference year** (this covers all emissions both upstream and downstream of its activity, including purchases of materials, transport, use of products sold and end-of-life of products, etc.), i.e. a reduction in CO<sub>2</sub> emissions of 13 million metric tons by 2030<sup>(1)</sup>.

These objectives, validated by the Science Based Targets initiative (SBTi), are aligned with the "Business Ambition for 1.5°C". They are in line with the expectations of the industry and all its stakeholders to drive sustainable mobility.

Plastic Omnium is targeting full carbon neutrality by 2050.

### THE GROUP'S CARBON NEUTRALITY ROADMAP



1) Compared to the 2019 emissions, to avoid biases in 2020 related to the extrinsic Covid-19 economic crisis. In 2019, CO<sub>2</sub> emissions of the three scopes were 43.8 million metric tons (see details on page 189).



## Reduction in the carbon footprint of Group operations (Scopes 1 & 2)

**REDUCE:** Believing that the best energy is the energy that is not consumed, Plastic Omnium is strengthening its Top Planet® program, launched in 2006 and rolled out today at most of its sites. The objective of this new plan, drawn up with Schneider Electric, an energy expert, is to reduce the sites' energy consumption (electricity and gas) by 12% by 2025. This involves, for example, more precise measurement of the energy consumption of each piece of equipment in order to optimize its use and replace, if necessary, certain obsolete or over-consuming equipment. This program represents an investment of around €40 million by 2025. In 2022:

- 8 sites were audited on their energy performance;
- 10 sites were equipped with the energy consumption monitoring solution;
- 7 sites are in the process of finalizing adjustments to the monitoring solution;
- 7 sites are in negotiations for this same solution.

The rollout of ISO 50001 certification is also a strong driver for the carbon neutrality roadmap. The first step of this certification is to perform an energy audit to identify areas for improvement. Implementation of this energy management system is an effective driver that requires the sites to have a specific energy organization and management, exceeding the requirements of ISO 14001 dedicated to the environment in the broad sense. Between 30 and 45 energy best practices were initiated in the IES and CES Divisions.

All of these actions reduced CO<sub>2</sub> emissions by 36 kt (scopes 1 & 2, market-based) compared to last year (2021: 393,245 t CO<sub>2</sub>-eq; and 2022: 357,267 t CO<sub>2</sub>-eq), excluding PO Lighting. This also made it possible to improve the electricity efficiency ratio (kW of electricity consumed per kg of material processed) by 6% compared to 2021, excluding PO Lighting. The CO<sub>2</sub> emissions ratio, compared to the quantity of processed material, also improved by 15% (scopes 1 & 2, market-based, excluding PO Lighting).

**REPLACE:** the second pillar consists of consuming less carbon-intensive electricity. The Group will thus increase the share of its renewable electricity purchases to reach close to 100% by 2025, through:

- the installation of photovoltaic panels or wind turbines on its sites. For future sites to be equipped, ongoing studies will identify the best technology based on the specific nature of the sites. Thirteen sites are already equipped with solar panels and more than 25 will be equipped by the end of 2023. The Herentals site in Belgium is home to the Group's first wind turbine, with a capacity of 7 GWh per year, i.e. more than half of the site's annual energy consumption. The solar energy project in Langres on an area of 100,000 sq.m., it will be possible to produce the equivalent of 10% of the Group's French consumption from the end of 2025. By 2025, the Group will cover, with all its production capacities, 40% of its French electricity consumption with renewable energy;

- the signing of long-term contracts to build new production capacities (PPA <sup>1)</sup>) and cover its needs in Europe and North America. The Group is committed over the long term to the financing of additional renewable energy production capacities (additionality) for a decarbonized energy balance. In 2022, 14 sites signed a PPA agreement, representing 25.5 GWh of energy produced and 10,000 metric tons of CO<sub>2</sub> avoided. To date, PPAs cover 3% of the Group's electricity consumption;
- for regions or sites where the above measures are not applicable, Plastic Omnium will purchase electricity of renewable origin from suppliers that can guarantee the origin and allocation of this electricity via certificates or guarantees of origin.

**COMPENSATE:** some operational emissions, in particular those related to gas consumption for the paint lines for example, are difficult to eliminate completely using the first two actions. Plastic Omnium will seek to offset these residual emissions by financing reduction projects outside its activities, which are carefully selected for their robustness, reliability and the co-benefits (social, societal or environmental) that they can generate.

## Reduction of the carbon footprint of the value chain (Scope 3)

**COLLABORATE:** with all players in the value chain.

To reduce Scope 3 emissions, priority is given to reducing emissions generated by the Group's purchases and products sold.

### a. Development of solutions and products to support the energy transition and the reduction of customers' carbon footprints:

In 2022, Plastic Omnium generated 19% of its economic revenue from the sale of low-carbon mobility solutions.

The Group is strengthening its technologies and expertise in zero-emission solutions. In 2022, the Group:

- had commercial successes and launched industrial projects confirming the solidity of the Group's objective of achieving €3 billion in revenue from its hydrogen activities by 2030;
- announced a cooperation with the Verkor group to develop and produce battery packs dedicated to future light and heavy electric vehicles;
- completed the acquisition of ACTIA Power, providing the Group with a new technological platform and cutting-edge R&D capabilities for electrical energy storage and management systems.

The Group also organized The Future of Eco-Designed Vehicles Innovation Challenge, in partnership with SoScience, to accelerate innovation by using collective intelligence and an Open Innovation approach, bringing together start-ups, manufacturers, academics and Plastic Omnium teams to imagine disruptive solutions for "The Future of Eco-Designed Vehicles":

- Grand Prix de l'Innovation, SMART POLYMER BUMPERS, with smart materials for extended vehicle life;

1) Power Purchase Agreement

- b. incorporation of a growing share of recycled materials** – from 20% to 100% – including in exterior aesthetic parts, an ambition that motivated a strategic partnership with a major Group supplier (for more information, see "Eco-design and recyclability risk"). In 2022, the Group illustrated its desire to place the circular economy at the heart of its development and created a strategic cross-functional multi-division program dedicated to recycling to address the triple stakes of cost, material processing and sourcing of waste.
- c. collaboration and partnerships with Group suppliers** to reduce the carbon impact of products and solutions in our value chain. The carbon footprint will become a criterion for selecting the Group's suppliers. In 2022, Plastic Omnium launched an initiative to commit its suppliers to carbon neutrality.

**ENGAGE:** suppliers

The various initiatives are carried out in collaboration with suppliers in a partnership approach. The integration of suppliers into the process is gradual, depending on their maturity and their impact on Plastic Omnium's carbon footprint. In 2021, the first step was to develop a value chain engagement strategy and launch a communication campaign that began with a webcast, bringing together more than 500 suppliers virtually. The event was an opportunity for Plastic Omnium to present to suppliers the stakes and the approach that the Group is implementing, with the hope that it will be able to fully integrate its stakeholders, as well as the milestones.

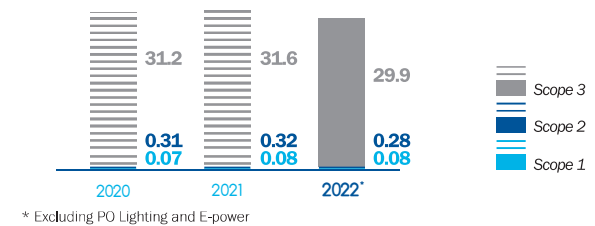
In 2022, questionnaires sent to a representative panel of suppliers enabled an initial analysis of the panel's maturity level on environmental and Sustainability aspects. Life cycle analyses have also made it possible to identify suppliers whose products contribute significantly to emissions. The cross-referencing of this information will make it possible to build a commitment plan and procedures adapted to each category of supplier.

Plastic Omnium's growing expectations in terms of reducing environmental impacts in general and reducing the carbon footprint of products and services purchased are gradually being shared with suppliers. Targets, key performance indicators and monitoring tools will follow.

The supplier selection criteria will also be reviewed with the Purchasing Department in order to include a carbon component (in addition to financial, solvency and ethics criteria, among others).

**Performance**

**GROUP CO<sub>2</sub> EMISSIONS (MARKET-BASED) (in Mt CO<sub>2</sub>-eq)**



In 2022, the Group's total emissions amounted to 30.3 Mt CO<sub>2</sub>-eq of which more than 88% were related to the use of products sold.

**Calculation of the Group's carbon footprint**

Since 2017, Plastic Omnium calculates its CO<sub>2</sub> emissions related to its activities annually according to the benchmark Greenhouse Gas (GHG) Protocol standard. This standard defines three "Scopes" of emissions. The assessment is prepared on an overall scope corresponding to that of the Group's financial consolidation (IFRS).

In 2022, the carbon footprint amounted to 30.3 million metric tons of CO<sub>2</sub> eq, down 5.3% compared to 2021 while the Group's consolidated revenue rose by 13.9% at constant scope and exchange rates.

This performance is explained by Plastic Omnium's growth strategy in low-carbon mobility and strengthened positions in electrification, which reduce emissions in category 3.11 - use of products sold, the main contributor with 88% of emissions.

It is also important to highlight the solid performance on scopes 1 and 2. The priority given to reducing electricity consumption with a structured internal program and energy efficiency awareness campaign have made it possible to improve energy efficiency and reduce CO<sub>2</sub> emissions by 9% year-on-year.

Plastic Omnium confirms that it is fully committed to an approach for measuring and reducing its carbon footprint consistent with its ambitious roadmap towards carbon neutrality. This approach follows the recommendations of the TCFD (see box on page 184).

It should be noted that the methodology for calculating scope 3-1 was improved in 2022 and is based on simplified life cycle analyses. The 2019 reference year has been recalculated to enable relevant comparisons.

Scopes 1, 2 and scopes 3-1 and 3-11 were verified by Mazars, the independent third-party body in charge of verifying Plastic Omnium's non-financial data.

GROUP CO<sub>2</sub> EMISSIONS - SCOPES 1, 2 & 3 <sup>(1) (2)</sup>

Item ID (GHG Protocol)	Emissions in kt CO <sub>2</sub> -eq 2019	Emissions in kt CO <sub>2</sub> -eq 2020	Emissions in kt CO <sub>2</sub> -eq 2021	Emissions in kt CO <sub>2</sub> -eq 2022	2022 vs. 2021	2022 vs. 2019
<b>Scopes 1 &amp; 2</b>	<b>482</b>	<b>380</b>	<b>393</b>	<b>357</b>	<b>-9.2%</b>	<b>-25.9%</b>
1 Scope 1	89	71	79	75	-4.5%	-16.2%
2 Scope 2 market-based <sup>(3)</sup>	392	309	315	282	-10.4%	-28.1%
<b>Scope 3</b>	<b>42,348</b>	<b>31,223</b>	<b>31,611</b>	<b>29,915</b>	<b>-5.4%</b>	<b>-29.4%</b>
3-1 Purchase of goods and services <sup>(4)</sup>	2,060	1,682	1,754	2,012	14.7%	-2.3%
3-2 Capital goods	158	250	249	263	5.6%	66.5%
3-3 Emissions related to fuels and energy	105	75	78	77	-0.9%	-26.3%
3-4 Upstream freight	129	88	102	123	20.6%	-4.7%
3-5 Generated waste	98	64	71	69	-3.1%	-30.0%
3-6 Business trips	18	3	8	26	229.1%	42.0%
3-7 Home-work travel	35	34	32	34	6.0%	-2.9%
3-8 Assets under lease (upstream)						
3-9 Downstream freight	69	47	61	65	6.2%	-5.5%
3-10 Processing of sold products	234	187	195	172	-11.8%	-26.5%
3-11 Use of products sold	38,890	28,350	28,600	26,630	-6.9%	-31.5%
3-12 End of life of products sold	460	370	380	370	-2.6%	-19.6%
3-13 Assets under lease (downstream)						
3-14 Franchises						
3-15 Investments	92	73	81	74	-8.6%	-19.5%
<b>TOTAL</b>	<b>42,830</b>	<b>31,603</b>	<b>32,005</b>	<b>30,272</b>	<b>-5.4%</b>	<b>-29.3%</b>

Excluding PO Lighting and E-power

- Scope 1 includes all greenhouse gases emitted directly by the company.
- Scope 2 records indirect emissions related to energy purchases and created during the energy production process.
- Scope 3 covers indirect greenhouse gas emissions produced in the company's value chain, both upstream and downstream.

1) Issues excluding new acquisitions in 2022. The values presented are generally rounded: the amounts thus rounded may present a non-material difference compared to the total published.

2) Plastic Omnium uses all the elements and resources at its disposal to measure its carbon footprint but does not control, influence or have access to all the elements of its value chain. Due to the partial availability of data from activities in the value chain, the absence of data quality certification and the need to make a certain number of assumptions, the carbon footprint presented is an estimate.

3) In order to monitor the reduction of the carbon footprint of its energy purchases, the Group now publishes its scope 2 emissions according to the "market based" method of the GHG protocol. Location-based scope 2 emissions are published in 4.6 Other non-financial indicators.

4) The methodology for calculating scope 3-1 was improved in 2022 and is based on simplified life cycle analyses. The 2019 reference year and 2021 have been recalculated using the same methodology to enable relevant comparisons.

4

**NON-FINANCIAL REPORTING DISCLOSURE**  
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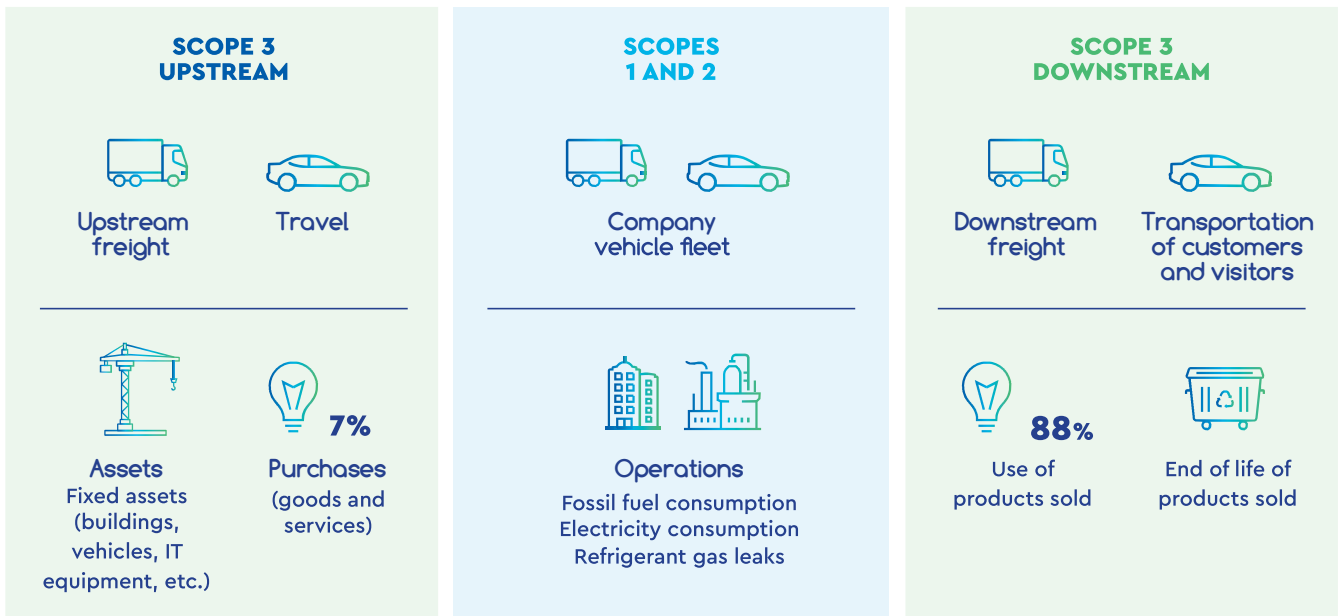
**PLASTIC OMNIUM'S CARBON FOOTPRINT**

**30.3 Mt CO<sub>2</sub>  
in 2022<sup>2</sup>**

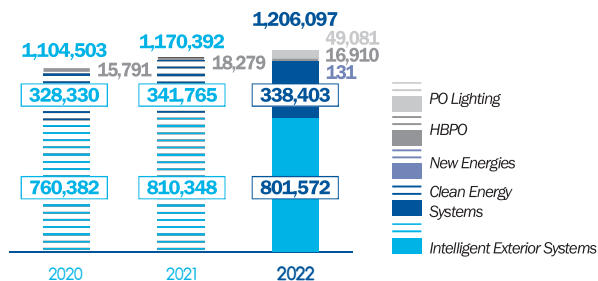
**UPSTREAM  
ACTIVITIES**

**PLASTIC OMNIUM  
ACTIVITIES**

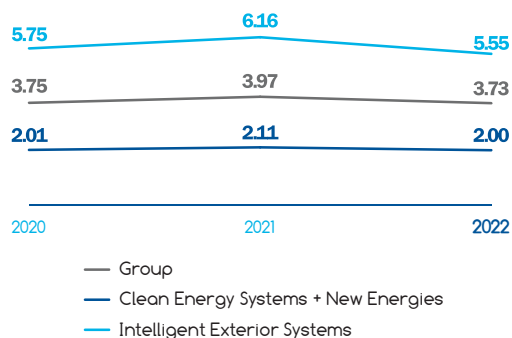
**DOWNSTREAM  
ACTIVITIES**



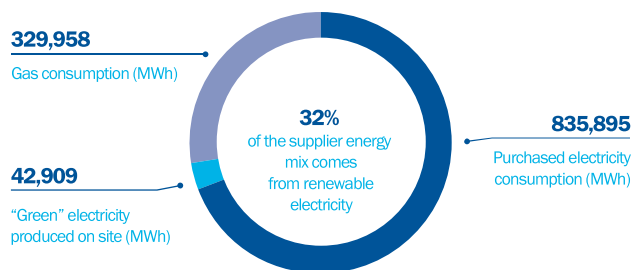
TOTAL ENERGY CONSUMPTION BY ACTIVITY (MWh)



ENERGY CONSUMPTION (KWh/Kg of material processed)



BREAKDOWN OF ENERGY CONSUMPTION IN 2022



Collaborate with stakeholders

Among purchases, two specific categories were identified as being of particular interest, because they represent a significant share of emissions: materials, components and accessories, transportation.

Materials, components and accessories

Convinced for many years of the benefits of developing a more circular economy and preserving resources, Plastic Omnium has been a pioneer in the use of recycled plastics. Today, the process is continuing and accelerating with various partners, suppliers and customers. In 2021, Plastic Omnium presented a pilot bumper composed of 50% recycled materials (including visible and painted parts) and meeting the safety and cosmetic requirements of automotive specifications. This disruptive and innovative project has been well received by customers keen to integrate solutions that use less carbon. It demonstrates Plastic Omnium's desire to maintain its leadership by being proactive to these customers.

These projects are the result of close technical partnerships with the Group's long-standing partners. Plastic Omnium signed a strategic partnership with TotalEnergies at the end of 2021 to conceive new recycled polypropylenes that are more efficient and environmentally friendly.

Work has also been started with certain suppliers of chemicals and materials to develop bio-sourced raw materials. The roadmap is being implemented and follows on from the projects initiated with a collaborative approach:

- making suppliers aware of the urgent need to rethink their design and sourcing;
- sharing best practices;
- intensifying the use of product life cycle analysis to make the right choices from the design stage and refining the calculations;
- considering the end of life of parts to simplify dismantling and recycling.

Transportation

Initiatives are already under way in the supply chain to reduce emissions linked to the purchase of transportation services. For certain flows, mainly long-distance, work with the carrier has enabled a move to using biogas trucks (bio-CNG). Eventually, for each new transportation need, suppliers will need to be able to propose carbon-neutral transport.

Within Intelligent Exterior Systems, a logistics optimization project in the United States has reduced emissions by decreasing the number of kilometers traveled. The Group decided to internalize logistics management by grouping deliveries made with several suppliers. In a second step, logistics specialists want to integrate trucks that emit less carbon. This project, conducted in the United States in 2021, will be rolled out in Europe in 2023: today, 2 plants out of the 25 in this area have already implemented this new approach. One plant in India has also implemented the project.

EcoVadis

Plastic Omnium obtained a score of 80/100 (compared with 75/100 in 2021).





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### 4.3.3.2 NATURAL/CLIMATE DISASTERS RISK (NON-ADAPTATION TO CLIMATE CHANGE)

#### Risk description

There are many consequences of climate change, both direct and indirect: extreme weather events, temperature disruption, rising water levels, scarcity of water resources. As an industrial Group, with a global geographic footprint, Plastic Omnium could be impacted by these consequences: interruption of supplies or production due to natural disasters or the scarcity of resources. Certain regions of the world where the Group operates are exposed to exceptional weather events that could slow down, interrupt certain activities or make them more expensive. However, this risk is strongly linked to the geographic location and does not unfold simultaneously on all sites. The impact would therefore be limited and other sites could take over if a site was unavailable.

However, this risk must be considered across the entire automotive sector value chain.

#### Policies and procedures

Plastic Omnium takes precautionary measures to avoid the local impacts of climate change.

The Group's sites are subject to audits carried out by insurers that take into account the natural disaster dimension to assess their risks of exposure to natural phenomena that could cause damage to them. These audits are the subject of recommendations followed up, where necessary, by the implementation of action plans monitored monthly by the HSE teams.

#### Performance

The insurance company (property and casualty policy) carried out 86 site visits and the potential risk was revised downwards.

### 4.3.3.3 RECYCLABILITY AND ECO-DESIGN RISK

#### Risk description

Developing a circular economy model is essential to meeting the growing stakes of mobility, while limiting the impact on the environment (management of raw materials, air quality, greenhouse gas emissions, etc.).

The issue is particularly important for Plastic Omnium, whose main activities are based on the transformation of plastics and composites into automotive parts. Depending on the part to be manufactured and the technical properties and desired esthetics, different types of materials are used. In order to reduce the environmental footprint of manufactured parts and limit the consumption of resources, the Group is developing a circular economy for its products.

This growing use of recycled materials raises new stakes for the Group: the supply of high quality, low cost and traceable recycled materials for the entire life of a vehicle. The concept of eco-design is based on the availability of innovative techniques and materials, testing and validation and the ability of material suppliers to meet the manufacturing needs of new products. Developing an eco-designed system or module for a vehicle may take two to three years. It is therefore essential and strategic to anticipate market expectations in this area.

#### Policies and procedures

From the design stage, and at every stage in the product life cycle, Plastic Omnium teams strive to limit the environmental impact of these products as much as possible. By applying the eco-design principles and adopting an overall product vision, Plastic Omnium implements and tests solutions to limit the consumption of raw materials and energy, and the impact of end-of-life products (through recyclability and energy recovery).

#### Life cycle analyses (LCA)

Life cycle analyses are becoming key tools for understanding these impacts, from their design (extraction of raw materials) to their end-of-life (management of used vehicles and parts) and thus contribute to a more circular economy.

The Intelligent Exterior Systems activity is acquiring tools and organizing itself to anticipate regulations and customer specifications: a team is dedicated to performing comprehensive LCAs and aims to ramp up from the current few LCAs to around 100 LCAs from 2023. To do this, the Group acquired several GaBi software licenses in 2022 and is training employees to meet these demands. This tool is common to the Group's various activities, including the PO Lighting activity, where it is being rolled out. The aim of the complete LCA project is to improve efficiency and accuracy. This tool will make it possible to calculate the environmental impacts and adapt to regulatory changes and customer requirements.

In addition, a simplified LCA tool was developed by the Group with the support of CETIM (Centre Technique des Industries de la Métallurgie) and Altermaker (eco-design and LCA software). The aim is to provide a personalized solution that can be quickly used by innovation project managers, who can measure the environmental impacts and incorporate these criteria into the overall decision-making process. Several project managers have been trained in this tool, which allows them to obtain results in a few days with a standard deviation of only 20% compared to a full analysis. The tool was developed on the basis of a database including six environmental indicators: CO2 emissions, air pollution, water pollution, use of materials, energy and non-renewable resources.

A module allowing the integration of a virtual calculation of CO2 emissions is being added to Plastic Omnium's costing software. Each stage of the product's manufacture will be estimated in terms of costs and carbon impacts. In this context, efforts have continued since 2021 to implement and create databases of emission factors based on data collected from suppliers and Plastic Omnium plants. These databases will then be used to calculate emissions for each type of product, process or manufacturing phase.

#### Eco-design

Intelligent Exterior Systems participates in the MCIPCI project (Innovative Materials and Design for Intelligent Body Panels) with the PFA (Platform for the Automotive Industry). The objective of this project is to develop the bumpers of the future using an eco-design approach guaranteeing the best possible environmental performance. Since 2020, this is carried out with ARaymond (a specialist in the intelligent fixing of sensors and radars) and CETIM (Centre Technique des Industries Mécaniques) in order to use an eco-design approach for the "smart face" product, integrating numerous criteria: fewer materials, logistics optimization, product end-of-life, use of materials with a lower environmental impact, increase in recyclability and reparability, use of more ecological processes.

The project made it possible to develop several impact scenarios (logistical modification, cutting of parts, raw materials used, etc.) on a standard bumper thanks to the simplified life cycle analysis tool (LCA). Smart face 2, an innovative Plastic Omnium product, was analyzed using the best scenarios identified for this product in order to achieve, or even exceed, the results obtained for the standard bumper. The priority for Plastic Omnium is to develop scenarios to reduce the environmental footprint by 3% to 4% per year on mass market products.

### Materials with a low carbon footprint

The Group is actively working with its raw material suppliers to reduce its carbon footprint.

The Intelligent Exterior Systems teams achieved a major milestone in the incorporation of recycled plastics (PIR and PCR) into body panels by finalizing a demo plant containing 50% recycled plastics (including visible parts) without reducing the operational performance expected by customers.

In its HDPE purchasing policy, Clean Energy Systems favors suppliers with the most ambitious plans to reduce the carbon content of their material, with very significant gains expected from 2026 (more than 40% compared to the European average). In addition, the activity is exploring new avenues, such as the use of hybrid compounds or the procurement of bio-sourced HDPE. These procedures require a multi-criteria analysis: availability, cost, food competition, technical compatibility, etc. A vehicle fuel tank is a safety device that is required to meet stringent regulations and specifications. To date, the specifications of Plastic Omnium's customers do not allow the use of recycled materials and no bio-sourced materials are approved.

At the same time, New Energies' teams are exploring the potential of bio-sourced carbon fiber that would retain the advanced technical characteristics sought for high-pressure hydrogen fuel tanks.

### Recyclability and product end-of-life

Future Intelligent Exterior Systems (IES) products will use a greater diversity of materials, as well as more advanced integration of electronic components, in line with the CASE (Connected, Autonomous, Shared, Electrified) model. These changes must not jeopardize the recyclability of end-of-life products. Moreover, the teams have started to evaluate methods and technologies to facilitate the dismantling and recycling of vehicles.

Since 2015, European Directive 2000/53/EC of September 18, 2000 related to End-of-Life Vehicles (ELV) has required the reuse and recovery of these vehicles to be 95% by average weight per vehicle and per year, with a reuse and recycling rate of at least 85% (average weight) per vehicle and per year. This Directive is currently being revised and is expected to follow the technical recommendations of the Joint Research Center (JRC), which envisage setting legal rates for the incorporation of recycled plastics in new vehicles over the medium term and legal rates for the recycling of plastic parts from end-of-life vehicles. Automotive suppliers, notably for plastic parts, such as Plastic Omnium, are therefore being asked in particular to work on the integration of recycled raw materials into their parts. The next version of the directive on end-of-life vehicles is expected to introduce an obligation to report the carbon footprint of vehicles. Carmakers are beginning to anticipate these regulations, and are increasingly integrating life cycle carbon assessments in project consultation phases and as part of an overall analysis of the life cycle of their products.

The IES activity has tested a number of recycled materials and demonstrated that achieving the functional requirements of carmakers while incorporating significant amounts of recycled plastic is achievable. The plastic waste used comes mainly from the packaging and electrical and electronic equipment sectors, and for which the automotive industry competes with other industries to obtain the available quantities. In order to secure the supply, traceability, and quality of recycled plastics, as well as to minimize the environmental impacts related to the production of recycled materials, Plastic Omnium is innovating by also seeking to mobilize the stock of plastics from ELVs, which is currently underused.

The CES activity is holding discussions with the largest suppliers of polyethylene suitable for chemical recycling (in particular INEOS and LyondellBasell). The mechanical recycling of fuel tanks is very complex due to the impregnation of the fuel on certain layers. It is therefore necessary to separate the layers and clean them with solvents, before being able to reuse them. These operations are technically feasible, but currently non-industrial and not economically viable. The purpose of this exploration is therefore to develop chemical recycling solutions for the end-of-life of fuel tanks in order to preserve the same characteristics as those of the initial product.

### Waste management

Industrial activity generates waste that must be recycled. Environmental standards set out best practice to make sorting and recycling more efficient.

The Top Planet program, initiated in 2006, aims to reduce the environmental impacts of production in its plants. Internal production residues are reused in the manufacturing process where technically possible in order to reduce the amount of waste generated. This material, crushed and reintroduced into the process, represents 5% for Intelligent Exterior Systems and 40% for Clean Energy Systems.

Production waste (plastic parts that cannot be reinjected into production, packaging waste, etc.) undergo the appropriate process, respecting the hierarchy of treatment modes:

- recycled waste comprising reuse (with a usage identical to the one for which the part or product was initially designed, without intermediate processing), recycling or material regeneration (giving the material its primary properties back, by processing or introducing additives that enable it to be put back into the production cycle);
- recovered waste including reuse (with another use) and valorization by incineration with energy recovery;
- final waste, which includes non-recovered waste: waste incinerated without energy recovery and waste disposed in landfill.

When possible and to promote circular economy, the sites resell their waste to reduce non-recoverable waste as much as possible. The resale of waste generated €11.2 million in 2022.



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**Performance**

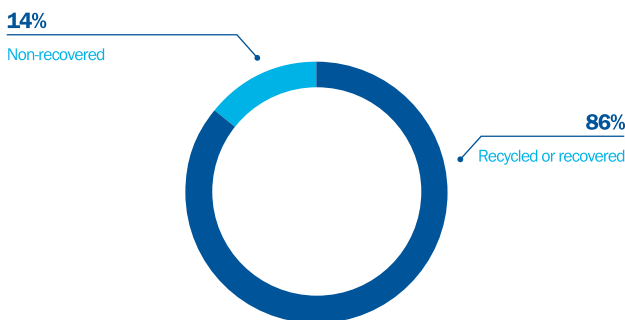
**WASTE GENERATED ANNUALLY BY TYPE OF WASTE (IN METRIC TONS)**

	2020	2021	2022
Plastic parts	31,397	31,374	30,711
Common industrial waste	14,030	13,266	13,806
Metals	8,521	9,821	8,329
Cardboard	8,842	8,150	9,110
Wood	5,826	6,992	6,916
Paint sludge	4,612	4,344	4,381
Solvents	3,099	3,547	3,777
Oils	1,496	1,451	1,643
Plastic packaging	1,164	1,106	1,598
Glass	1	2	5
Other waste	7,082	7,960	3,600
<b>TOTAL WASTE</b>	<b>86,071</b>	<b>88,014</b>	<b>83,876</b>

**WASTE GENERATED ANNUALLY BY TYPE OF TREATMENT (IN METRIC TONS AND %)**

	2020		2021		2022	
Recycling	60,676	70%	60,294	69%	59,239	71%
Recovery	14,311	17%	15,070	17%	12,990	15%
Incineration or disposal in landfills	11,084	13%	12,650	14%	11,647	14%
<b>TOTAL WASTE</b>	<b>86,071</b>		<b>88,014</b>		<b>83,876</b>	

**WASTE RECOVERY IN 2022**



**4.3.3.4 BIODIVERSITY RISK**

**Risk description**

Biodiversity covers the diversity of living species including terrestrial, marine and other aquatic ecosystems, as well as the ecological complexes of which they are part (microorganisms, plants, animals) present in an environment. This term also includes interactions between species and their environment. Humanity and its industrial and economic activities are a part of biodiversity because they interact directly or indirectly with living

species and their ecosystems.

Significant loss of biodiversity compromises nature's ability to support people and ensure a sustainable future for the global economy.

This risk represents the fact that, through its industrial and economic activities, but also through the global warming it could cause, a company may contribute to impacting other living species or their ecosystems. Companies can act in two ways to preserve biodiversity: either in terms of dependence (for example by limiting the use of natural resources), or in terms of impact (for example by limiting the company's footprint on ecosystems).

Positions developed on the subject of biodiversity are still relatively rare, while the stakes are closely linked to those around climate change, and the expectations of governments (regulations, development of the bioeconomy, etc.), investors and public opinion are increasing.

**Policies and procedures**

To ensure the development of its activities while being attentive to the preservation of its environment, Plastic Omnium takes biodiversity into account in its corporate strategy. Sustainability is one of the Group's strategic pillars and is implemented operationally through the ACT FOR ALL™ program, which includes a "sustainable business" focus.

To further its biodiversity approach, Plastic Omnium conducted an impact study to determine the dependency between the Group's activities and

biodiversity: management of raw materials and energy, pollution generated, etc.

Following this study, an action plan will be determined taking into account the activity of the sites, their impacts on biodiversity or their area of establishment (proximity to areas of water stress or biodiversity protection for example).

**First commitments to biodiversity**

In 2018, Plastic Omnium formalized its commitment by joining the act4nature initiative, which became act4nature international in 2020 and was launched by the French association Entreprises pour l'Environnement (EpE) and numerous partners. The Group has made 10 commitments common to all signatory companies, as well as additional individual commitments.

This initiative asks companies to help protect biodiversity, which is mainly affected by five factors:

- change in land use;
- climate change;

- invasive species;
- overexploitation;
- pollution.

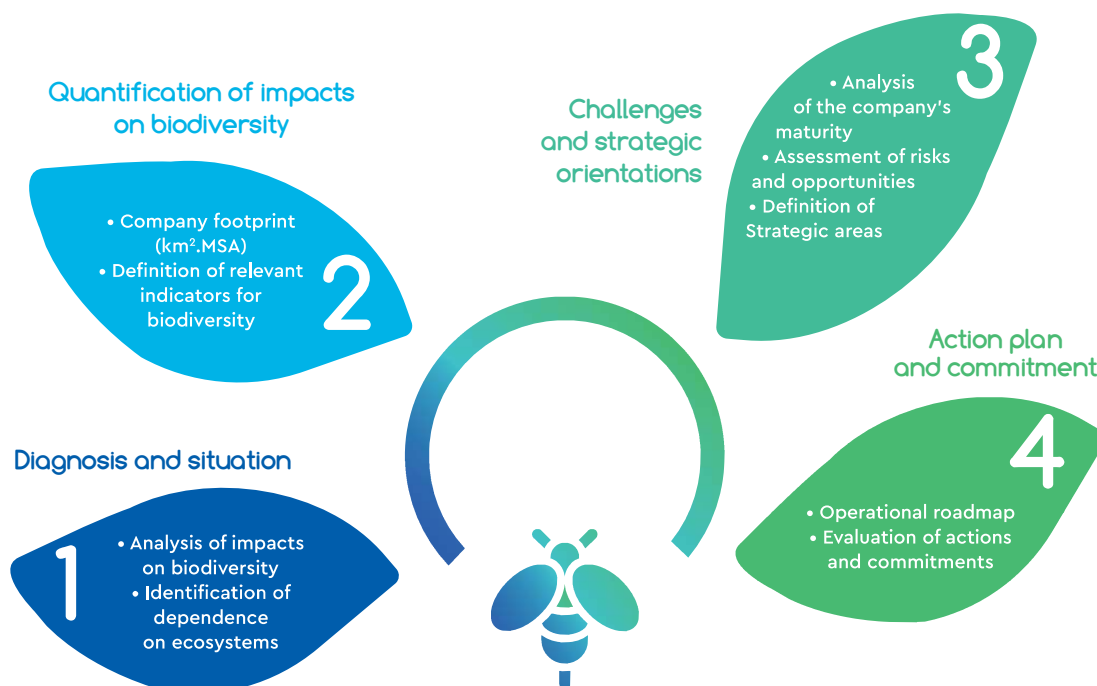
This voluntary commitment approach was an opportunity for Plastic Omnium to present individual commitments on the protection of biodiversity. These first commitments concerned the following areas:

- the reduction of CO<sub>2</sub> and atmospheric pollutant emissions related to automotive transport, an indirect lever for preserving biodiversity;
- effective management of the sites' environmental footprints;
- the fight against plastic pollution of the oceans;
- encouragement of local biodiversity initiatives.

**Implementation of a structured biodiversity approach**

In 2022, Plastic Omnium chose to go further to measure its impacts on biodiversity, implementing a structured approach by carrying out a holistic inventory of Plastic Omnium's interactions with biodiversity and quantifying the Group's biodiversity footprint in order to implement an appropriate action plan.

**PLASTIC OMNIUM'S BIODIVERSITY APPROACH**





## NON-FINANCIAL REPORTING DISCLOSURE

The risk management and non-financial reporting of the Group

This analysis was carried out by the following steps:

**Step 1:** a mapping study of all Plastic Omnium sites was carried out to assess their proximity to areas of interest for biodiversity. This study makes it possible to improve knowledge of natural habitats, biodiversity conservation areas and areas of water stress near the sites.

**Step 2:** this step consists of establishing the Group's main interactions on biodiversity. The aim was to define Plastic Omnium's dependencies and impacts on biodiversity. To do this, a wide scope of activities, the Group's specificities in terms of management of raw materials (energy, water, purchases of raw materials, etc.) and manufacturing processes, as well as the use and end-of-life of products, were analyzed. During this stage, around 10 qualitative interviews were conducted with experts from the various activities. This study made it possible to determine that the main pressures on biodiversity resulting from the Group's activities concerned climate change (Scope 3 downstream), pollution (Scopes 1, 2 and 3 upstream and downstream) and land use and transformation (Scopes 1 and 3 upstream).

**Step 3:** a calculation of the biodiversity footprint indicator<sup>(1)</sup> was carried out taking into account the data from the Group's environmental reporting

(based on 2019 as the reference year to avoid the impact of the health crisis) and translating them into impact on biodiversity, by taking into account modeled data from Life Cycle Analyzes and reference data on the state of biodiversity in the world (GLOBIO model).

The completion of this mapping, the analysis of impacts and the calculation of indicators form the working bases for implementing appropriate action plans. These studies have also shown the strong correlation between climate change and damage to biodiversity.

Thus, the actions already undertaken to reduce the Group's carbon footprint (energy management, incorporation of recycled materials in products, etc.) also contribute to the preservation of biodiversity.

### Performance

The indicator calculation carried out this year, using all the Group's environmental data, will make it possible to monitor the impact on the Group's biodiversity and to demonstrate that the actions implemented using this approach will contribute to the restoration of biodiversity. The number of projects to improve this impact will be monitored.

#### Actions carried out in 2022

Identification of sites located in protected areas	In order to estimate its impacts, Plastic Omnium carried out an inventory of sites located in protected areas according to the IUCN's Key Biodiversity Areas (KBA) database. In 2022, three of the Group's sites were identified as being in these areas.
Local initiatives	<p>Biodiversity is a local issue and actions are essential at site level to reduce local impacts. Several sites are very active in the area of biodiversity, in particular through the sustainability ambassador network, which makes it possible to share best practices for carrying out initiatives. For example:</p> <p><b>Catering activity - Arevalo, Spain</b></p> <p>The Cantazzoras hill, near the Arevalo site, is a site of special botanical interest for its varied flora and the species it shelters. With the aim of allowing nature to restore itself naturally, the Arevalo site has carried out activities to restore the environment of this hill by collecting the waste present, while respecting the existing flora.</p> <p><b>Reforestation of a former mine - Essen, Germany</b></p> <p>As part of the ACT FOR ALL™ program and the day dedicated to this program, actions were put in place to participate in the reforestation of a former open-cast lignite mine near Cologne. Oak, cherry and crab apple trees were planted.</p>
ISO 14001 certification	More than 90% of Plastic Omnium's sites are now ISO 14001 certified and each new site is required to obtain this certification within three years of its start-up or integration. This standard aims to improve the environmental performance of a site, and more generally, enable it to better manage its impacts, whether in terms of sustainable use of resources, protection of biodiversity and local ecosystems or the adoption of measures to prevent pollution.
Preservation of water resources	<p>The Group is committed to the preservation of water resources: with equipment operating in closed circuits, the industrial processes of the plants allow controlled consumption of this resource and water contaminated by the paint activities is put through a rigorous decontamination process.</p> <p>In order to improve knowledge of the water stress areas around the sites, a mapping of all sites was carried out and shows that, on average, 18% of the sites are located in areas with very high water stress (&gt;80%) according to the Aqueduct database.</p>

1) Corporate Biodiversity Footprint ®, developed by Iceberg Data Lab



## 4.4 THE VIGILANCE PLAN

### Context of the law

**Law no. 2017-399 of March 27, 2017 on the Duty of Vigilance of parent companies and ordering companies** introduced an obligation for parent companies of groups employing more than 5,000 people in France or 10,000 people in France and abroad, to develop, publish and implement appropriate measures to identify the risks and the means to prevent violations of human rights and fundamental freedoms, and risks to the health and safety of people and the environment, which may result from the activities of the Group and its subsidiaries, and those of suppliers or subcontractors with which it has an established commercial relationship.

The purpose of this regulation is to:

- prevent serious incidents or breaches in the above areas throughout the Company's value chain;
- provide for the request of any person, justifying an interest to act, and to engage the responsibility of the author of any damage to repair it.

This obligation is based on five measures:

- 1) risk mapping (identification, analysis, prioritization);
- 2) procedures for regularly assessing the situation of subsidiaries, suppliers or subcontractors;
- 3) appropriate actions to mitigate risks or prevent serious breaches;

- 4) a mechanism for alerting and collecting alerts relating to the existence or occurrence of risks;
- 5) a system to monitor the measures implemented and assess their effectiveness.

Plastic Omnium meets the requirements of the French Duty of vigilance law by drawing up a Vigilance Plan, the content of which is presented below. It sets out the various steps taken for each challenge:

- human rights and fundamental freedoms;
- the health and safety of people;
- the environment.

The report on the effective implementation of Plastic Omnium's Vigilance Plan for 2022 is included in this paragraph 4.4 *Vigilance Plan* of this URD. It gives operational applications and refers to the monitoring indicators identified. The report on these measures concerns subsidiaries and suppliers.

The Vigilance Plan is an integral part of the Group's strategy, which includes a Sustainability pillar reflected in the ACT FOR ALL™ program. This program promotes sustainable business, responsible entrepreneurship and purchasing, and a strong focus on people.

### GOVERNANCE OF THE VIGILANCE PLAN

Governance bodies	Missions
<b>Board of Directors</b>	In 2022, the Board of Directors set up an Appointments and CSR Committee composed of three members. This Committee is informed of the content of the Vigilance Plan and reviews it every year.
<b>Executive Committee</b>	As part of a continuous improvement approach, the Vigilance Plan is monitored by the Executive Committees.
<b>The Group Internal Control and Compliance Committee</b>	Composed of the Chief Compliance Officer, the Group Chief Financial Officer, the Group HR Director, the Chairmen and Chief Financial Officers of the divisions, the Corporate Legal Director, the Operations Compliance Director, the Internal Audit and Risk Management Director, and the Internal Control Director, this committee's duties include the review of: the Group risk matrix, the missions of the internal control teams, the internal audit missions, schedules, audit points, supplier compliance, anti-corruption compliance and ethics issues reported via the whistleblowing process.
<b>Departments involved</b>	The Purchasing, Sustainability, Legal and Human Resources Departments participate in the drafting, implementation and monitoring of this Vigilance Plan.
<b>In the activities</b>	The Compliance Officers, internal controllers, legal experts and purchasing managers are in charge of deploying the Vigilance Plan in the activities.



## 1. RISK MAPPING

### For subsidiaries

The risks analyzed as part of the Vigilance Plan are listed in:

- **the Group risk mapping**, which presents the main risks considered as material and specific to Plastic Omnium's business and business lines;
- **the non-financial challenge materiality matrix**, which ranks risks and opportunities based on the assessment of the various stakeholders.

These risk factor definition tools take into account different levels of assessment.

In order to conduct the **Group risk mapping**, Plastic Omnium has reviewed and evaluated the risks that could have an adverse effect on its business, financial position, results or reputation. These risks have been assessed based on the probability of occurrence and their impact (after taking into account the measures adopted by the Group to manage these risks).

This risk matrix is drawn up at two levels:

- **at local level**: these analyses make it possible to score the risks and identify the actions implemented locally to prevent and correct potential breaches. The risks identified relate to all environmental issues (consumption of raw materials, discharges and pollution, chemical products, waste and attention to biodiversity, etc.) and health and safety issues (accidents, occupational illnesses and psycho-social

risks, etc.). ISO 14001, ISO 50001 and ISO 45001 certifications require the completion of a risk map for each certified site;

- **at Group level**: the annual review of the risk mapping makes it possible to identify all the risks borne by the Group. It involves the Group's operational departments, central functional departments and Internal Audit. Risks related to suppliers and subcontractors are incorporated into this analysis. The Group's risk mapping is presented in section 2 of the URD "Main risk factors" on p. 54.

Moreover, **the non-financial challenge materiality matrix** presents non-financial risks and opportunities based on the importance of these challenges for internal and external stakeholders and their impacts on Plastic Omnium's overall performance. Initially, a sector-based documentary analysis, a peer-based benchmark and a consultation of internal support materials enabled pre-selection of the 20 most important non-financial challenges for Plastic Omnium. The challenges were then prioritized by interviewing Plastic Omnium employees spread across all business lines and internationally and by conducting qualitative surveys with a panel of external stakeholders: customers, suppliers, associations, research centers, banks, partners and certification bodies. The Group's non-financial challenge materiality matrix is presented in section 4 of the URD "Statement of Non-Financial Performance" on p. 158.

The table below summarizes the risks identified in relation to the challenges of the Duty of Vigilance. It also specifies, using cross-references, the descriptions and mitigation measures put in place by the Group and described in this URD.

DUTY OF VIGILANCE STAKES

DUTY OF VIGILANCE STAKES



HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS



HEALTH AND SAFETY OF PEOPLE



ENVIRONMENT

ASSOCIATED RISKS

<ul style="list-style-type: none"> <li>• Human Rights risk</li> <li>• Human Resources risks</li> <li>• Responsible purchasing/supplier risk</li> <li>• Cyber risk/IS continuity of service – data protection</li> </ul>	<p>Chapter 4.3.2.5 – NFRD</p> <p>Chapter 4.3.1.2 – NFRD</p> <p>Chapter 4.3.2.4 – NFRD</p> <p>Chapter 4.3.2.2 – NFRD</p>	<ul style="list-style-type: none"> <li>• Risk to the health and safety of people</li> <li>• Human Resources risks</li> </ul>	<p>Chapter 4.3.3.4 – NFRD + Chapter 2</p> <p>Chapter 4.3.1.2 – NFRD</p>	<ul style="list-style-type: none"> <li>• Impact of climate change risk</li> <li>• Natural/climate disaster risk</li> <li>• Biodiversity risk</li> <li>• Eco-design and recyclability risk</li> </ul>	<p>Chapter 4.3.3.1 – NFRD + Chapter 2</p> <p>Chapter 4.3.3.2 – NFRD</p> <p>Chapter 4.3.3.4 – NFRD</p> <p>Chapter 4.3.3.3 – NFRD</p>
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OPERATIONAL THEMES

RESPECT HUMAN RIGHTS IN THE VALUE PRODUCTION CHAIN

- Signatory of United Nations Global Compact
- ILO Convention
- ACT FOR ALL™ program
- Human Resources risk management: talent management, employee engagement, equal opportunities, social dialog
- Actions taken towards communities
- Supplier assessment programs
- Information technology security policy
- "Know Your Suppliers" approach
- Responsible Purchasing Charter

PROTECTING THE HEALTH AND SAFETY OF EMPLOYEES AND SUBCONTRACTORS

- Health and Safety policy
- ISO 45001 certification
- Safety training
- Health campaigns
- Workstation ergonomics procedures

REDUCING THE ENVIRONMENTAL IMPACT OF THE GROUP'S ACTIVITIES

- Carbon neutrality roadmap
- Biodiversity diagnostic
- ISO 50001 certification
- Materials R&D
- Life cycle analyses (LCA)
- Recycled materials innovations



### For suppliers

Plastic Omnium is developing a responsible approach to its purchases and supplies. This approach makes it possible, among other things, to identify the suppliers most at risk by integrating, for example, all suppliers in certain sectors targeted by the risk mapping: for example, intermediaries and service providers acting on behalf of Plastic Omnium, as well as customs brokers, are considered particularly exposed.

Supplier risk analysis is based on the following five risk factors: country, sector of activity, inclusion on international sanctions lists, the existence of politically exposed persons in governing bodies or the shareholding structure and published controversies.

In 2022, a supplier risk assessment platform was set up. Suppliers are assessed and categorized according to their risk profile: low (green), medium (orange) or high (red). This assessment takes into account their country of operation, their business sectors, and any sanctions and controversies to which they may have been subject. It also takes into account the profile of the main members of their governance bodies (Executive Committee, Board of Directors or shareholding structure).

Suppliers presenting a low risk (green) are not subject to any due diligence but are regularly monitored.

Suppliers presenting an average risk (orange) are required to actively engage in an assessment process in order to improve their performance. In the absence of supplier-specific initiatives, they are asked to complete the EcoVadis questionnaire. EcoVadis is a recognized global supplier of CSR assessments. This questionnaire assesses the performance of

companies in the areas of environment, human rights and ethics on the basis of documented arguments.

Lastly, suppliers presenting a high risk (red) must be the subject of an immediate action plan and remediation; failing this, they cannot be consulted for calls for tenders.

New suppliers are referenced on the basis of certain criteria, requiring different degrees of investigation, in the areas of quality, financial robustness and Sustainability performance.

## 2. ASSESSMENT MEASURES


### For subsidiaries

Several systems are in place to assess the performance of subsidiaries on the various themes taken into account in the Vigilance Plan (human rights and fundamental freedoms, health and safety of people, and the environment).

The indicators are collected via the Group's non-financial reporting tool. It is regularly monitored by the reporting managers in the subsidiaries and centrally. They are also published annually in the URD and audited by the independent auditors (see Report in Section 4.9).

The indicators of the ACT FOR ALL™ program (see table below) are monitored by a dedicated Management Committee. These results are used to set the main guidelines and targets, to define policies and to analyze deployment and any gaps. The main results are also presented to the European Works Council <sup>(1)</sup>.

1) The **European Works Council** is the institution representing personnel that brings together the various works councils of companies or facilities of transnational companies with subsidiaries and branches in different countries in the European Union.

	Markers	KPI	2022 result	2025 target
PILLAR 1 RESPONSIBLE ENTREPRENEURSHIP	Business ethics	Number of employees trained / targeted	88%	>98%
	Responsible purchasing	Based on an "IndueD" assessment for 95% of the purchasing base (in €), number of medium- and high-risk suppliers enrolled in a self-assessment initiative	714	To be defined
PILLAR 2 CARE FOR PEOPLE	Safety	Accidents with and without lost time - FR2	0.78 <sup>(1)</sup>	<0.5
	Ergonomics	Percentage of positions with severe ergonomic constraints	- 37% vs 2021	-50% vs. 2021
	Health	Percentage of sites supporting health initiatives	90 %	100%
	Diversity and Inclusion	Percentage of women: - Engineers & managers - Senior Executives	23.2%	25%
			23.2%	30%
	Promotion of youth employment	Number of interns, apprentices, and VIE	1,204	1,300 <sup>(2)</sup>
Local sponsorship initiatives	Proportion of sites that have undertaken actions to support local communities	86%	100%	
PILLAR 3 SUSTAINABLE BUSINESS	Top Planet Program	Top Planet score	59%	80%
	Reduction in the Scopes 1 & 2 carbon footprint	Scopes 1 & 2 CO <sub>2</sub> emissions <sup>(3)</sup>	-26% vs. 2019 -9% vs 2021	-80% vs. 2019
	Reduction in the Scope 3 carbon footprint	Scope 3 CO <sub>2</sub> emissions <sup>(3)</sup>	-29% vs. 2019 -5% vs 2021	-30% in 2030 vs. 2019
	Development of sustainable mobility initiatives at each site	Number of sites with sustainable mobility initiatives	40%	100%

(1) FR2 Group scope including minority JVs (excluding PO Lighting).

FR2 IFRS scope (excluding PO Lighting) = 0.97.

FR2 IFRS scope (with PO Lighting) = 1.16.

(2) 2025 target revised upwards as previous target (1,000) exceeded

(3) Excluding acquisitions made in 2022

In addition, the Internal Audit Department plans an annual program of control visits to subsidiaries and sites. In early 2022, the audits continued remotely or in person with the help of a local auditor. 25 audits were carried out in this way in 2022. During these audits, quality, health / safety, environment and human rights aspects are regularly addressed.



**For suppliers**

To assess and support its suppliers in the development of their Sustainability approach, Plastic Omnium has implemented the Know Your Suppliers approach.

**Suppliers' Charter**

When referenced, Plastic Omnium requires each supplier to sign the Group's Suppliers' Charter, available on the Internet. Equivalence with their own charters, if comparable, is accepted. The Suppliers' Charter addresses human rights in the following sections: Section 3 "Human rights and working conditions" and Section 4 "Protection of health and safety".

Deployed since 2016, the charter is built around the following references:

- the United Nations' Universal Declaration of Human Rights and its two additional covenants (the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights);
- the ten principles of the United Nations Global Compact;
- the Fundamental Conventions of the ILO (International Labour Organization) and the ILO Declaration on fundamental labor principles and rights;
- the OECD Guidelines.

The suppliers undertake to comply with:

- competition law;
- laws and regulations aiming to fight corruption and money laundering;
- Human Rights and working conditions: prohibition of the use of forced or compulsory labor in all its forms, the use of child labor, prohibition of discrimination in terms of employment and working conditions and guarantee of equal pay and freedom of association and protection of the right to organize. Finally, they are committed to maintaining a safe and healthy work environment.

In the event of a breach, Plastic Omnium may require the supplier to take corrective measures or terminate all or part of the contract for negligent non-performance.

**Supplier assessment**

The Know Your Suppliers approach includes the general assessment of a panel of suppliers covering 95% of its expenditure, through a risk assessment platform.

More in-depth assessments according to criteria defined each year are carried out in partnership with EcoVadis.

All information related to suppliers is accessible via a digital platform and can be consulted by all the Group's buyers.

**The Supplier Compliance Committee**

The Supplier Compliance Committee, made up of the Responsible Purchasing, Sustainability, Legal and Internal Control Departments, ensures the relevance of the procedures and processes in force, validates the assessment criteria, and defines the roadmap for supplier Sustainability. Lastly, it endorses remediation solutions for suppliers presenting high risks.

**3. PREVENTION AND MITIGATION ACTIONS**

**For subsidiaries**

The risks included in the Vigilance Plan and the associated mitigation measures are described in the Statement of Non-Financial Performance.

The table below presents the risks defined as part of the vigilance plan, the associated mitigation procedures and the monitoring indicators put in place.

**1) Human rights and fundamental freedoms**

**Human Rights risk**

Risk of violation of fundamental human rights in the workplace or in the value chain



- Signatory of United Nations Global Compact
- Fundamental Conventions of the International Labour Organization (ILO)
- ILO Declaration on Fundamental Principles and Rights at Work, OECD Guidelines
- Vigilance Plan
- ACT FOR ALL™ program
- Conflict minerals policy
- Initiatives in favor of local communities
- Health campaigns
- Human Rights policy
- % of sites that proposed an action in favor of local communities: 86%
- % of sites that offered at least one health campaign: 90%

8 DECENT WORK AND ECONOMIC GROWTH












10 REDUCED INEQUALITIES



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



<p><b>Human Resources risks</b></p> <ul style="list-style-type: none"> <li>• <b>talent and skills management</b> risk of generating frustration among employees or dampening the Company's dynamism and performance</li> <li>• <b>employee engagement</b> risk of reducing employee involvement</li> <li>• <b>equal opportunities</b> risk of discrimination</li> <li>• <b>social dialog</b> risk of impacting the Company's productivity or development</li> </ul> 	<ul style="list-style-type: none"> <li>• Human Resources policy</li> <li>• Talent identification process</li> <li>• OMEGA transformation project</li> <li>• Compensation policy</li> <li>• VIE contracts and partnerships with schools</li> <li>• Diversity policy</li> <li>• Mission for workers with disabilities in France</li> </ul>	<ul style="list-style-type: none"> <li>• Percentage of women in the workforce: 31%</li> <li>• Proportion of engineers and managers that are women: 23.2%</li> <li>• Number of interns, apprentices and VIE: 1,204</li> <li>• Number of workers with disabilities: 389</li> </ul>	<p>3 GOOD HEALTH AND WELL-BEING 166</p>  <p>5 GENDER EQUALITY</p>  <p>8 DECENT WORK AND ECONOMIC GROWTH</p>  <p>10 REDUCED INEQUALITIES</p> 
<p><b>Responsible purchasing/supplier risks</b></p> <p>Risk of impacting the Group's operational activities, performance or reputation through a failure in any part of the supply chain</p> 	<ul style="list-style-type: none"> <li>• "Know Your Suppliers" approach</li> <li>• ACT FOR ALL™ program</li> <li>• Carbon neutrality roadmap</li> <li>• Vigilance plan</li> <li>• Supplier mapping</li> <li>• EcoVadis assessment</li> <li>• Supplier visits and audits</li> <li>• Responsible Purchasing Charter</li> <li>• Integration of CSR and business ethics clauses in supplier contracts</li> <li>• Whistleblowing procedure</li> <li>• Conflict minerals policy</li> </ul>	<ul style="list-style-type: none"> <li>• % of Group purchases assessed as part of the <i>Know Your Suppliers</i> approach: 95%</li> </ul>	<p>8 DECENT WORK AND ECONOMIC GROWTH 180</p> 
<p><b>Cyber risk – IT continuity of service – data protection</b></p> <p>Risk of financial loss, business interruption or damage to a Company's reputation due to IT system failures</p> 	<ul style="list-style-type: none"> <li>• Information Technology Security Policy</li> <li>• Cybersecurity and GDPR training</li> </ul>	<ul style="list-style-type: none"> <li>• External audits: 9 sites certified or recertified with the TISAX standard (Trusted Information Security Assessment Exchange) in 2022</li> </ul>	<p>8 DECENT WORK AND ECONOMIC GROWTH 177</p> 

**2) Personal Health and Safety**

**Personal Health and Safety Risks**

Likelihood of employees and subcontractors being exposed to a dangerous situation (damage to their physical and/or mental health).



- Health and safety policy
- Top Safety training
- ISO 45001 Health and Safety Management System
- Covid-19 protocol
- Workstation ergonomics procedures (assessment, anticipation, training, etc.)

FR2: 1.16 <sup>(1)</sup>

Number of people trained in Top Safety and Stop 5: 785  
Percentage of workstations assessed for ergonomics: 99%



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**Human Resources risks**

- **talent and skills management** risk of generating frustration among employees or dampening the Company's dynamism and performance
- **employee engagement** risk of reducing employee involvement
- **equal opportunities** risk of discrimination
- **social dialog** risk of impacting the Company's productivity or development



- Human Resources policy
- Talent identification process
- OMEGA transformation project
- Compensation policy
- VIE contracts and partnerships with schools
- Diversity policy
- Mission for workers with disabilities in France

- Percentage of women in the workforce: 31%
- Proportion of engineers and managers that are women: 23.2%
- Number of interns, apprentices and VIE: 1,204
- Number of workers with disabilities: 389



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1) IFRS scope - FR2 Group scope including minority joint ventures = 0.95.

3) Environment

**Risk related to the impact of climate change on the Company's business model (no mitigation of climate change)**

Risk of not implementing all actions to mitigate the impact of the Group's activities and fight against global warming



- "Carbon neutrality" targets and roadmap aligned with the Paris Agreement and approved by the SBTi in 2021
- Sites' energy decarbonization policy (decarbonized energy, facilities to produce renewable energy, and PPA)
- ISO 50001 certification
- Scope 3 reduction policy by working on the value chain
- R&D on materials, bio-sourcing and research into replacing materials with low-impact products
- Life cycle analyses for Plastic Omnium's projects and products and those of suppliers
- Innovative partnerships
- Development of hydrogen energy for clean mobility
- CO<sub>2</sub> emissions
  - scope 1: 77 kt CO<sub>2</sub>-eq
  - scope 2: 304 kt CO<sub>2</sub>-eq
  - scope 3: 29,915 kt CO<sub>2</sub>-eq
- Top Planet Score: 59%
- Number of industrial sites equipped to generate renewable energy: 13



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**Natural/climate disasters risk (non-adaptation to climate change)**

Risk of being impacted by the consequences of climate change: increased costs (price of materials, insurance, etc.) and impacts on production (production stoppages, supply of materials, etc.)



- Audits carried out by insurers
- Number of site visits by insurers: 86



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**Biodiversity risk**

Risk that the industrial or economic activities of the company impact other living species



- Implementation of a biodiversity approach in 2022
- Indicator in the process of being defined



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**Eco-design and recyclability risk**

Risk of reducing the planetary capacity to respond to the growing challenges of mobility

Risk of not reducing the Group's environmental footprint



- Life cycle analyses (LCA)
- Development of R&D projects on alternatives to high-impact materials (plastics, carbon fiber, etc.)
- Development of innovative solutions and partnerships to improve the effective recyclability of products
- Development of solutions to integrate more recycled materials into products
- 86% of waste is recycled or recovered



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### FOCUS ON THE CODE OF CONDUCT

A number of policies and procedures govern the actions of the Group and its subsidiaries. The Code of Ethics is the first instrument governing the actions of the Company and its employees. It presents the non-negotiable rules that the Group has set itself in terms of respect for Human Rights, fundamental freedoms, health and safety, diversity, the environment and preventing discrimination, fraud, corruption and influence peddling. It also reminds employees of their obligations: protecting the Group's assets and image, guaranteeing product quality and safety, and complying with ethics rules and regulations. The Code of Conduct is translated into the main languages used within the Group, i.e. 22 languages to date.

In addition, Plastic Omnium's membership of the United Nations Global Compact since 2003 requires it to comply with the 10 principles relating to respect for Human Rights and international standards on labor, environmental protection and the fight against corruption.

The Internal Control and Compliance Committee is composed of managers from Human Resources, Finance, Compliance, Risks and Internal Audit, and Business Lines Departments. It guides the Group's compliance policies and actions and relies on a network of Compliance correspondents around the world.

Mechanisms to comply with the French law known as the Sapin 2 law (law no. 2016-1691 of December 9, 2016 on transparency, the fight against corruption and the modernization of economic life) were put in place and implemented by the Group as follows:

- employee training and awareness;
- the e-learning Code of Conduct was followed in English by all new Group managers. It is included in the Welcome package for managers. It is available in seven languages and will be translated into the languages of three new countries (India, Japan, Brazil) in 2023. Whenever a new translation is available, all managers in the country concerned repeat this e-learning course in their language;
- the anti-corruption e-learning, available in 22 languages, is followed by all Group managers and non-managers in the exposed functions (purchasing, sales, logistics, finance). In June 2022, a training campaign for this module began, which ended in December.

#### For suppliers

Since 2021, the assessment of a supplier has had certain consequences: a supplier whose risk is high will first of all be accompanied, in order to understand the reasons for its assessment and the possibility of rapid remediation. If its risk profile is confirmed, it will have to put in place an action plan that will be validated and monitored by Plastic Omnium. In the absence of an action and improvement plan, it may be excluded from the panel.

Additional measures are also in place:

- the conditional requirement to certain contractors to be certified according to the ISO 14001, ISO 45001 standards;
- a major discrepancy identified, for example during an audit, that may lead the Group to take all necessary measures to guarantee its integrity and sustainability;
- training;
- the inclusion of contractual clauses on social and environmental issues in the General Supply Terms and Conditions in its supplier, subcontractor and service provider contracts.

Two issues in particular are monitored by the Group:

- chemical products: products covered by the European REACH regulation must be registered. Plastic Omnium is working with an external service provider to ensure that products meet regulations and that the safety data sheets (which provide information on risks and stipulate usage precautions) are up to date. Because the lists of products covered by REACH change regularly, this work involves anticipating regulations;
  - conflict minerals (see page 181).

## 4. WHISTLEBLOWING PROCEDURE

### Whistleblowing system

Since 2018, the whistleblowing system has been accessible to external third parties via the Code of Conduct section of the Group's website. This system manages alerts in the strictest confidentiality, so that whistleblowers can report any potential breaches without fear of retaliation, in accordance with local laws.

The process is described in the Code of Conduct, available in 22 languages on the intranet and on the Group's website. The procedures for system entry were also presented to the competent Employee Representative Bodies.

### Alert processing

Employees can alert their managers or any other person if they wish or use the two channels available to them:

- an email address: [corporatesecretary.ethicsalert@plasticomnium.com](mailto:corporatesecretary.ethicsalert@plasticomnium.com);
- a mailing address: Compagnie Plastic Omnium, Alerte Éthique, 1, allée Pierre-Burelle, 92300 Levallois-Perret, France.

The information is processed anonymously and sent to the Group Compliance Department.

In 2022, eight alerts were received.



A dedicated committee is in charge of monitoring and processing these alerts (excluding the activity of HBPO, whose alerts are monitored by the Compliance Officers, but following the acquisition of HBPO, the process will be modified in 2023 so that the activity of HBPO is included). This *ad hoc* Committee is composed of the Compliance, Human Resources and Internal Audit Departments. It studies the alerts, the need to call on an internal or external third party to investigate, decides on the response to the alert, monitors progress and/or closes the alert.

## 5. MONITORING OF MEASURES IMPLEMENTED AND ASSESSMENT OF THEIR EFFECTIVENESS

Non-financial data is presented annually in this section and is monitored on a monthly, quarterly or annual basis using dedicated reporting tools to measure changes, improvements and any discrepancies to be corrected. These data concern, for example, work organization, overtime, compensation, incidents of discrimination, equal opportunities, health and safety as well as greenhouse gas emissions and energy consumption, consumption of raw materials, waste and environmental incidents.

The challenges addressed by the ACT FOR ALL™ program are subject to specific monitoring within dedicated Committees. In addition, targets have been set for the ACT FOR ALL™ program's principal markers by 2025 with intermediate annual targets (See the ACT FOR ALL™ table on page 154).

The assessments carried out by third parties show a constant improvement in the Group's non-financial performance (refer to the section entitled "Report from the Independent Third-Party" on page 237).

## 4.5 THE “EUROPEAN TAXONOMY”

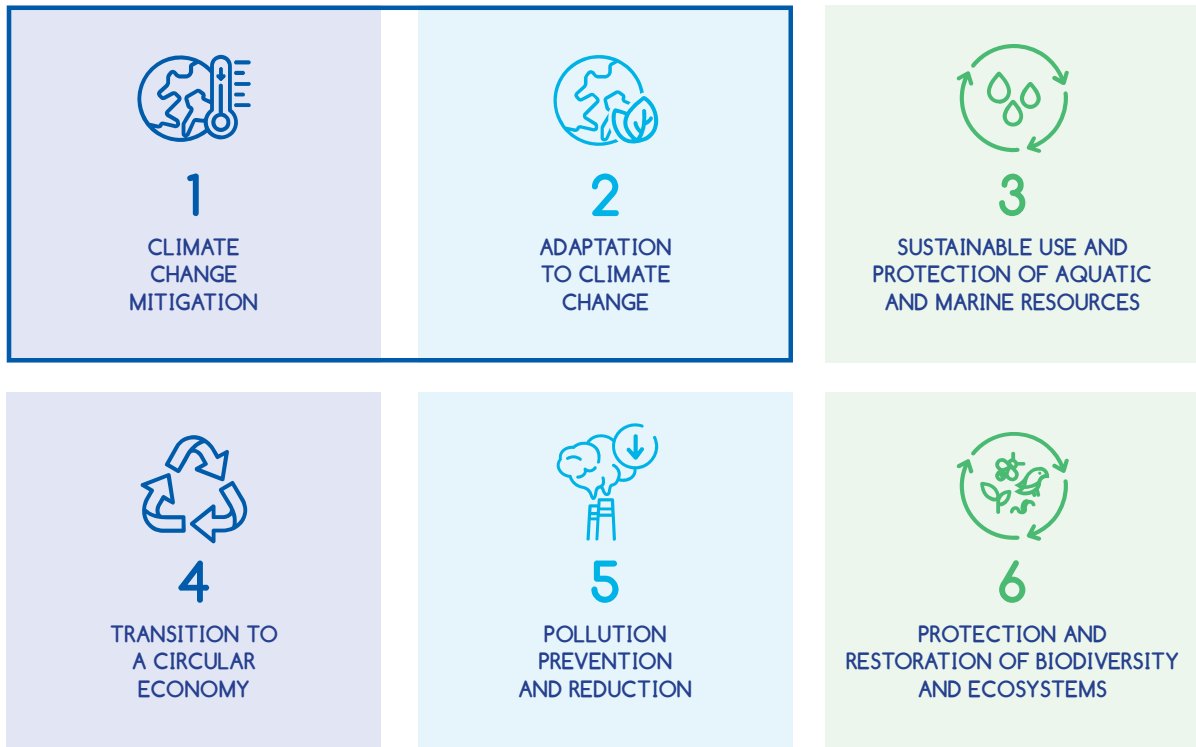
On June 22, 2020, the taxonomy regulation <sup>(1)</sup> (EU) 2020/852 was published in the Official Journal of the European Commission. This regulation introduces a new non-financial reporting standard with the aim of promoting sustainable investments.

### 4.5.1 THE TAXONOMY REPORTING FRAMEWORK

#### Objectives of the taxonomy

The European taxonomy aims to identify the economic activities of a company considered to be environmentally sustainable. It aims to redirect capital flows towards sustainable investments, integrate sustainability into risk management and promote transparency in corporate reporting.

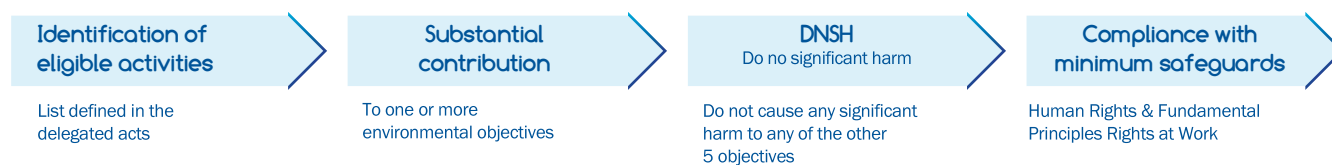
The regulation stipulates that only economic activities that contribute to one of the six environmental objectives it sets out can be considered sustainable. These objectives are listed below, it being specified that, at the date of publication of the URD 2022, only the first two environmental objectives (climate change mitigation and adaptation to climate change) were included in the taxonomy reporting framework:



1) Sustainable taxonomy as defined by REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of June 18, 2020 on establishing a framework to promote sustainable investments.

## The taxonomy reporting process

The various phases followed by the Plastic Omnium Group in the preparation of its taxonomy reporting are described below:



## 4.5.2 IDENTIFICATION OF PLASTIC OMNIUM ACTIVITIES ELIGIBLE UNDER THE TAXONOMY

### Reminder of the definition of eligibility

An economic activity qualifies as **eligible** under the taxonomy if it is described in the delegated acts relating to the six environmental objectives.

### Plastic Omnium's economic activities listed in the taxonomy delegated acts

The Plastic Omnium Group has analyzed all its activities with regard to the taxonomy regulation. This analysis was carried out jointly by the sustainability and finance departments, supported by operations. Plastic Omnium has identified as eligible and responding to **the objective of climate change mitigation**, its activities related to:

- the design and manufacture of components necessary for hydrogen-powered vehicles: activity 3.2 referenced in the delegated acts;
- and the manufacture of batteries for transport: activity 3.4 referenced in the delegated acts.

Moreover, according to the current interpretation as reported by the European Commission in its FAQs (Frequently Asked Questions) of February and December 2022, the assembly of low-carbon vehicles (tailpipe emissions of less than 50g CO<sub>2</sub>/km) is eligible under activity 3.3 "Manufacture of low-carbon technologies for transport". Nevertheless, the manufacture of components for these vehicles would not be.

Following its analysis work and study of the regulation, Plastic Omnium estimates that the components intended to be fitted in vehicles with low CO<sub>2</sub> emissions make a substantial contribution to low-carbon mobility. In this context, as in 2021, the Group has extended its analysis to all of its activities contributing to the reduction in CO<sub>2</sub> emissions related to low-carbon mobility and believes that these activities should be covered by activity 3.3 as referenced in the delegated acts.

	Description of Plastic Omnium's economic activity	Objective 1: Climate change mitigation		
		NACE code	Activity described in the taxonomy regulation	Reported indicators
Eligible activity	Manufacture of: <ul style="list-style-type: none"> <li>• hydrogen fuel tanks</li> <li>• fuel cell stacks</li> <li>• integrated hydrogen systems</li> </ul>	25.29 27.11 27.90	3.2 Manufacture of equipment for the production and use of hydrogen	
	Manufacture of: <ul style="list-style-type: none"> <li>• electric batteries</li> </ul>	29.32	3.4 Manufacture of batteries	Turnover OpEx CapEx
Complementary activity analyzed	Manufacture of equipment (bumpers, tailgates, fuel tanks, front-end modules, interior modules: cockpit and center console) solely for electric or hybrid vehicles.	29.32	3.3 Manufacture of low carbon technologies for transport	



### Plastic Omnium support activities listed in the taxonomy delegated acts

In addition, the Group incurs operating and investment expenses (CapEx and OpEx) in eligible “support activities”, allowing it to reduce its greenhouse gas emissions.

Description of the support activity	Objective 1: Climate change mitigation	
	Taxonomy reference	Indicators
Use of company vehicles	6.5 Transport by motorbikes, passenger cars and commercial vehicles	
Energy improvement works	7.3 Installation, maintenance and repair of energy efficiency equipment	
Installation for the operation of renewable energies	7.6 Installation, maintenance and repair of renewable energy technologies	OpEx
Leasing, construction, or acquisition of buildings (administrative for office, commercial, industrial and warehouse use)	7.7 Acquisition and ownership of buildings*	CapEx

\* In 2022, all office buildings, whether administrative office buildings, commercial or industrial buildings, or warehouses, were included in the taxonomy analysis work (in 2021, only office buildings and warehouses were included in the taxonomy). Only “General installations and improvements” were considered ineligible.

Some of Plastic Omnium’s support activities identified in the above table were associated with eligible economic activities.

## 4.5.3 ALIGNMENT OF PLASTIC OMNIUM'S ACTIVITIES

### Reminder of the definition of alignment

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






- it contributes substantially to at least one of the six environmental objectives;
- it does not cause any significant harm to any of the other environmental objectives (DNSH principle: “Do No Significant Harm”);
- it complies with the minimum guarantees.

#### Plastic Omnium has analyzed all the activities mentioned in Section 4.5.2.

With regard to substantial contributions, after identifying which Group activities were eligible under the taxonomy, verifications of compliance with the substantial contribution criteria were carried out for each eligible activity, as described in the taxonomy delegated acts. On the one hand, by definition of activities 3.2, 3.3 and 3.4, compliance with the criteria of substantial contribution is intrinsic to the notion of eligibility. On the other hand, for support activities whose alignment requires a detailed analysis, substantial contribution data was collected, after transmission of the operational guidelines and criteria, from the divisions. The latter were able to report the information on the basis of available local data by adopting a cautious position given the difficulty in accessing comprehensive information.

## 4.5.4 VERIFICATION OF "DO NO SIGNIFICANT HARM" (DNSH)

The DSNH criteria were analyzed during the reference year (2022) for activities that substantially contribute to climate change mitigation. The main verification procedures are described in the table below. They were conducted with the aim of examining the possible existence of significant harm to the other environmental objectives.

DNSH	Description of the verification procedures
<p><b>Adaptation to climate change</b></p> 	<p>A climate risk assessment was carried out using expert software adapted to this approach in order to identify production sites likely to be impacted by physical climate risks. A specific working group bringing together Plastic Omnium teams and climate experts was set up to adapt this software to the specific needs of the taxonomy.</p> <p>The assessment of the vulnerability of activities is carried out as part of a continuous improvement process in collaboration with Plastic Omnium's Audit, Insurance and HSE departments and the support of insurance providers.</p> <p>These analyses make it possible to put in place adaptation plans to mitigate the most significant risks.</p> <p>For this first year of assessment, all the Group's production sites were taken into account and an analysis integrating the entire value chain will be gradually rolled out.</p> <p>The IPCC scenarios were taken into account in the risk analysis.</p>
<p><b>Transition to a circular economy</b></p> 	<p>Convinced of the importance of developing a more circular economy and preserving resources, the Plastic Omnium Group has long since implemented procedures to integrate the use of recycled materials and the design of sustainable products, waste management and traceability of substances of concern. The approach continues and accelerates year after year, with the establishment of partnerships upstream and downstream of the chain (with both suppliers and customers). Circular economy processes, policies, procedures and projects are described in section "4.3.3.3 Eco-design and recyclability risk".</p>
<p><b>Pollution prevention and reduction</b></p> 	<p>The Plastic Omnium Group complies with all local and national regulations in this area. Substance approval and control measures are integrated into the manufacturing, use and marketing processes for the Group's products. The Plastic Omnium Group's value chain is included in the monitoring and verification scope. The tools have been adapted to the specific expectations of the taxonomy and are constantly being improved to take into account the integration of new substances and new products used in particular in the manufacture of batteries and hydrogen fuel tanks. In addition, products containing substances of concern are subject to specific monitoring and the search for substitutes.</p> <p>The taxonomy regulation states that the mere presence of a substance listed in criteria f) and g) in a product, without a defined threshold, excludes it from alignment. The manufacturing process for each product was examined and when one of these substances was present, the product was considered to be non-aligned. In this context and as part of the assessment of alignment with the European Taxonomy for the 2022 fiscal year, the results of the search for these substances reflect a particularly strict analysis.</p> <p>In carrying out this analysis, Plastic Omnium was not able to comment on whether the nature of substances listed by the taxonomy is essential use for the society, as the objective criteria used to assess this notion are not defined by the regulations. Plastic Omnium has taken note that objective criteria to assess the notion of "essential use" will be defined in 2023 as indicated in the European Commission's answer to question 176 of the FAQ of December 19, 2022. This will enable the Group to reassess its alignment with the European Taxonomy on the basis of these criteria while continuing to deploy its ambitious sustainability policy as part of its ACT FOR ALL™ program.</p>
<p><b>Sustainable use and protection of water and marine resources</b></p> 	<p>An assessment was carried out on all the sites concerned, based mainly on the environmental analyses carried out each year as well as on compliance with the environmental regulations in force in the various countries.</p>
<p><b>Protection and restoration of biodiversity and ecosystems</b></p> 	<p>An assessment of the impact of our activities on biodiversity was carried out on all the Group's sites. This approach aims to map the biodiversity risk, calculate indicators and implement related action plans. This approach is described in section "4.3.3.4 Biodiversity risk".</p>





## 4.5.5 COMPLIANCE WITH MINIMUM SAFEGUARDS

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Plastic Omnium supports the highest human rights standards in the conduct of its operations.

The Group has a human rights policy published on the Group's website and accessible to all its employees. This policy is in line with Plastic Omnium's commitments in the area of human rights and defines the way in which its employees must interact with business partners, suppliers, communities and other stakeholders. The human rights policy is regularly reviewed.

In addition, the Group publishes its Vigilance Plan every year, which, through the actions described and implemented, meets the minimum safeguards expected under the Taxonomy Regulation. The Vigilance Plan applies to the divisions of the Group and its subsidiaries, and those of the suppliers or subcontractors with which it has an established commercial relationship. The vigilance plan is published on page 197 of this URD.

In addition, to assess and support its suppliers in the progress of their sustainability approach, Plastic Omnium has set up the specific Know Your Suppliers approach. This approach is based on a prerequisite: the signing of the Suppliers' Charter, which specifies how suppliers must adhere to the Group's responsible purchasing approach. Plastic Omnium also carries out a general assessment of a panel of suppliers covering 95% of the Group's expenses, using a risk assessment platform. This approach is described in section 4.3.2.4 "Responsible purchasing / supplier risk".

Lastly, the policies and procedures dealing with anti-corruption, taxation and fair competition are described in the "Business ethics and tax evasion" (page 176) and "Human Rights" (page 182) risks in the Group's Non-Financial Reporting Disclosure.

## 4.5.6 TAXONOMY REPORTING OF PLASTIC OMNIUM GROUP DATA

### METHODOLOGY FOR CALCULATING INDICATORS

Since 2021, the Group has set up a reporting system that meets the same requirements as those used to collect the information used to prepare the consolidated financial statements, i.e. taxonomy reporting in the same tool with cross-consistency checks, making it possible to ensure the reliability of data.

The information specifically processed for the 2022 fiscal year took into account the new specifications required by the regulation. The modules created in 2021 for taxonomy purposes were re-adapted in 2022 in the application dedicated to financial reporting. At the same time, the teams were trained in the changes and new expectations. Like the statutory financial statements, the system for reporting taxonomy information includes instructions, a timetable and workshops with all Group divisions. Rigor in the organization generally serves immediate needs, but also the implementation of long-term reporting. Regarding the Group's new acquisitions in the second half of 2022, taxonomy reporting was quickly included in the integration work by sharing the feedback acquired by the Group in 2021 with the new teams. In 2022, workshops were held jointly with the Group's finance and sustainability teams to understand the expectations, set up the methodologies to be applied, as well as the organization and implementation of taxonomy reporting.

Concerning parts intended for vehicle models that may be equipped with different engines, market data were used as the basis for the reporting calculation.

Indicators	Turnover	OpEx	CapEx
Denominator	Consolidated financial statements	Direct non-capitalized costs related to maintenance, repair of property, plant and equipment (including building renovation) and R&D	Increase in the balance sheet gross value of property, plant and equipment (IAS 16), intangible assets (IAS 38) and lease rights-of-use (IFRS 16)
Numerator eligibility	Turnover from eligible activities	The above costs/increases related to eligible activities resulting from a plan to increase the share of aligned activities within five years, and related to the acquisition of the products and services of eligible activities	
Numerator alignment	The reporting data served as a basis for the analysis and validation of each DNSH. Methodology described below.		

For all the indicators, the analysis of the DNSH criteria show that the DNSH "Climate change adaptation", "Transition to a circular economy", "Sustainable use and protection of water and marine resources" and "Protection and restoration of biodiversity and ecosystems" are complied with as described in section 4.5.3.

Only the "Pollution prevention and control" DNSH criterion is not fully validated. The validation of this DNSH involves verifying and declaring that no chemical substance "of concern" (among a list of more than 1,000 substances) enters the industrial processes (including via purchased components), nor is present in the industrial processes declared eligible. Plastic Omnium complies with all local and national regulations in this area. In addition, products containing substances of concern are subject to specific monitoring and the search for substitutes. The verification and reporting tools for chemical substances used by the Group have been adapted to the specific expectations of the taxonomy and are constantly being improved to take into account the integration of new substances and new products. For activities 3.2 (Manufacture of equipment for the production and use of hydrogen) and 3.4 (Manufacture of batteries), the Plastic Omnium Group declares that it is not aligned with the DNSH pollution, as a precaution, and is waiting to develop verification tools dedicated to these recent activities.

In analyzing the alignment of its products with the pollution DNSH, Plastic Omnium was not able to determine compliance with the *essential use for society* nature of substances listed by the taxonomy, as the objective criteria used to assess this notion are not defined by the regulations. Plastic Omnium has taken note that objective criteria to assess the notion of "essential use" will be defined in 2023 as indicated in the European Commission's answer to question 176 of the FAQ of December 19, 2022. This will enable the Group to reassess its alignment with the European Taxonomy on the basis of these criteria while continuing to deploy its ambitious sustainability policy as part of its ACT FOR ALL™ program.

The indicators for the additional low-carbon activities (activity 3.3) were analyzed using the same methodology as that used for activities 3.2 and 3.4.



## TAXONOMY REPORTING RESULTS

The reporting tables that strictly comply with regulations and presenting the results of eligibility and alignment with the taxonomy of Plastic Omnium’s activities are presented in section 4.6 Other non-financial indicators of the Universal Registration Document on page 218. These tables take into account the recommendations of the European Commission FAQs described in section 4.5.2 for the three required indicators (turnover, OpEx and CapEx).

In view of all the elements presented in the previous paragraphs, the eligibility and alignment results taking into account the additional activities analyzed by Plastic Omnium are presented in the following tables for the three required indicators (turnover, OpEx and CapEx).

In its foreword to the consolidated financial statements, the Group notes that it uses the term “economic turnover” for its financial indicators in its financial communication (see the corresponding note for the definition of this concept). The presentation of the European Taxonomy respects the same principle adopted by the Group.

### Turnover including the additional analysis of activity 3.3

Taxonomy indicators on turnover should be read in close conjunction with Note 3.1.1. “Income statement by operating segment” to the consolidated financial statements (Chapter 5), namely:

In thousands of euros	Economic turnover	Consolidated turnover
Total Plastic Omnium Group	9,476,889	8,538,110

### ECONOMIC TURNOVER INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY 3.3

Economic activities	Codes	Absolute turnover In thousands of euros	Proportion of turnover In %	Do No Significant Harm (DNSH) criteria							Minimum safeguards In %	Taxonomy- aligned proportion of turnover year N In %	Category (enabling) E/T
				Climate change mitigation In %	Climate change adaptation In %	Water and marine resources In %	Circular economy In %	Pollution In %	Biodiversity and ecosystems In %				
<b>A. Taxonomy eligible activities</b>													
Manufacture of equipment for the production and use of hydrogen	3.2	6,153	0.06%								0.00%	E	
Manufacture of low carbon technologies for transport	3.3	1,745,336	18.42%								2.46%	E	
Manufacture of batteries	3.4	7,143	0.08%								0.00%	E	
Turnover of taxonomy non-eligible activities (A)		1,758,632	<b>18.56%</b>								<b>2.46%</b>	NA	
<b>B. Taxonomy non-eligible activities</b>													
Turnover of taxonomy non-eligible activities (B)		7,718,257	81.44%										
<b>TOTAL A + B</b>		<b>9,476,889</b>	<b>100.00%</b>										

NA : Not applicable  
E : Enabling activity

: Criterion validated at 100%      : Criterion partially validated      : Criterion not validated

### CONSOLIDATED TURNOVER INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY 3.3

Economic activities	Codes	Absolute turnover In thousands of euros	Proportion of turnover In %	Do No Significant Harm (DNSH) criteria							Minimum safeguards In %	Taxonomy aligned proportion of turnover year N In %	Category (enabling) E/T
				Climate change mitigation In %	Climate change adaptation In %	Water and marine resources In %	Circular economy In %	Pollution In %	Biodiversity and ecosystems In %				
<b>A. Taxonomy eligible activities</b>													
Manufacture of equipment for the production and use of hydrogen	3.2	2,290	0.03%								0.00%	E	
Manufacture of low carbon technologies for transport	3.3	1,506,488	17.64%								2.31%	E	
Manufacture of batteries	3.4	7,143	0.08%								0.00%	E	
Turnover of taxonomy eligible activities (A)		1,515,921	<b>17.75%</b>								<b>2.31%</b>	NA	
<b>B. Taxonomy non-eligible activities</b>													
Turnover of taxonomy non-eligible activities (B)		7,022,189	82.25%										
<b>TOTAL A + B</b>		<b>8,538,110</b>	<b>100.00%</b>										

NA : Not applicable  
E : Enabling activity

: Criterion validated at 100%      : Criterion partially validated      : Criterion not validated

### OPERATING EXPENSES (OPEX) INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY 3.3

The "OpEx" used in the taxonomy ("Taxonomy OpEx") includes asset maintenance, repair and maintenance costs and non-capitalized research and development expenses. In 2022, all of these items represented less than 10% of the Group's operating expenses (cost of goods and services sold, research and development expenses, selling expenses, overheads and other operating expenses), as they did in 2021. See the relevant note in the consolidated financial statements (Chapter 5).

Despite its non-materiality, the Group calculated the portion of eligibility for this indicator.

Compared to the Group's total operating expenses, "Taxonomy OpEx" including low-carbon activities represented 15% of these expenses in 2022.

	Total Plastic Omnium Group			Total OPEX Eligible Group Proposal			Total OPEX Eligible Activity 3.2			Total OPEX Eligible Activity 3.3			Total OPEX Eligible Activity 3.4		
	Amounts	%	Total Activity 3.2	Amounts	%	Total Activity 3.3	Amounts	%	Total Activity 3.4	Amounts	%	Total Activity 3.4	Amounts	%	
Lease expenses other than IFRS 16	(14,083)	100.0%	(19)	(14,083)	100.0%	(14,062)	(14,062)	100.0%	(2)	(14,062)	100.0%	(2)	(2)	100.0%	
Costs of maintenance, repair and upkeep of assets	(147,850)	17.7%	(105)	(147,850)	100.0%	(147,515)	(25,832)	17.5%	(230)	(147,515)	100.0%	(230)	(230)	100.0%	
Innovation and other non-capitalised R&D costs	(276,972)	9.3%	(10,423)	(276,972)	99.4%	(251,250)	(5,428)	2.2%	(15,299)	(251,250)	65.3%	(9,984)	(9,984)	65.3%	
<b>ELEMENTS RETAINED IN "OPEX TAXONOMY" (A)</b>	<b>(438,905)</b>	<b>15.0%</b>	<b>(10,547)</b>	<b>(438,905)</b>	<b>99.4%</b>	<b>(412,827)</b>	<b>(45,322)</b>	<b>11.0%</b>	<b>(15,531)</b>	<b>(412,827)</b>	<b>65.8%</b>	<b>(10,216)</b>	<b>(10,216)</b>	<b>65.8%</b>	
<b>TOTAL OPERATIONAL COSTS (B)</b>	<b>(8,203,141)</b>		<b>(30,779)</b>			<b>(8,154,150)</b>			<b>(18,212)</b>						
<b>PROPORTION % (A)/(B)</b>	<b>5.4%</b>		<b>34.3%</b>			<b>5.1%</b>			<b>85.3%</b>						



**NON-FINANCIAL REPORTING DISCLOSURE**  
The “European Taxonomy”

**OPERATING EXPENSES (OPEX) INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY 3.3**

Economic activities	Codes	OpEx (absolute) In thousands of euros	Proportion of OpEx In %	Do No Significant Harm (DNSH) criteria							Minimum safeguards	Taxonomy-aligned proportion of OpEx year N In %	Category (enabling) E/T
				Climate change mitigation In %	Climate change adaptation In %	Water and marine resources In %	Circular economy In %	Pollution In %	Biodiversity and ecosystems In %				
<b>A. Taxonomy eligible activities</b>													
Manufacture of equipment for the production and use of hydrogen	3.2	(10,482)	2.39%								0.00%	E	
Manufacture of low carbon technologies for transport	3.3	(45,322)	10.33%								1.55%	E	
Manufacture of batteries	3.4	(10,216)	2.33%								0.00%	E	
OpEx of taxonomy eligible activities (A)		(66,020)	15.04%								1.55%	NA	
<b>B. Taxonomy non-eligible activities</b>													
OpEx of taxonomy non-eligible activities (B)		(372,885)	84.96%										
<b>TOTAL A + B</b>		<b>(438,905)</b>	<b>100.00%</b>										

NA : Not applicable  
E : Enabling activity

: Criterion validated at 100%      : Criterion partially validated      : Criterion not validated

**CAPITAL EXPENDITURE (CAPEX) INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY 3.3**

**Components of the “Taxonomy CapEx” (numerator):**

The “Taxonomy CapEx” covers intangible and tangible investments for the period, including those contributed by new acquisitions in the opening balance sheets. Excluded from these investments are intangible assets such as goodwill, customer contracts, land, land improvements, and improvements to buildings when the amounts are significant.

**Consolidated financial statement “CapEx” (denominator):**

This covers all intangible and tangible investments for the period, including those contributed by new acquisitions in the opening balance sheets, with the sole exception of goodwill.

In 2022, the Group’s CapEx expenses are summarized in the table below and refer to the consolidated financial statements (Chapter 5), Notes 5.1.2 “Other intangible assets” and 5.1.3 “Property, plant and equipment”.

**Note 5.1.2 to the consolidated financial statements**

In thousands of euros	Patents and trademarks	Software	Development assets	Customer Contracts	Others	Total
Developments capitalised in 2022			141,901			141,901
Increases in intangible assets in the year 2022	1,071	2,317	15,667			19,055
Capitalised developments-Opening balances of entrants	32,777	2,256	73,986	3,333		112,352
						<b>273,308</b>

Note 5.1.3 to the consolidated financial statements

In thousands of euros	Land	Buildings	Technical installations, equipment and tools	Property, plant and equipment under construction	Other tangible assets	Total
Increases in freehold property, plant and equipment in the year 2022	179	6,343	29,106	170,629	13,204	219,461
Increases over 2022 in rights of use of leased assets (IFRS 16)	2	37,894	5,410		6,344	49,650
Freehold property, plant and equipment-Opening balance sheets of entrants in 2022	3,417	51,442	219,000	28,737	14,998	317,594
Rights of use of leased assets (IFRS 16)-Opening balance sheets of entrants in 2022	137	85,366	3,401		1,280	90,184
						<b>676,890</b>
<b>TOTAL GLOBAL</b>						<b>950,198</b>

CAPEX INCLUDING THE ADDITIONAL ANALYSIS OF ACTIVITY 3.3

Economic activities	Codes	CapEx (absolute) In thousands of euros	Proportion of CapEx In %	Do No Significant Harm (DNSH) criteria							Minimum safeguards In %	Taxonomy-aligned proportion of CapEx year N In %	Category (enabling) E/T
				Climate change mitigation In %	Climate change adaptation In %	Water and marine resources In %	Circular economy In %	Pollution In %	Biodiversity and ecosystems In %				
<b>A. Taxonomy eligible activities</b>													
Manufacture of equipment for the production and use of hydrogen	3.2	50,947	5.36%								0.00%	E	
Manufacture of low carbon technologies for transport	3.3	244,372	25.72%								3.86%	E	
Manufacture of batteries	3.4	21,568	2.27%								0.00%	E	
Installation, maintenance and repair of renewable energy technologies	7.6	1,039	0.11%		NA	NA	NA	NA	NA		0.11%	T	
CapEx of taxonomy eligible activities (A)		317,927	33.46%		NA	NA	NA	NA	NA		3.97%	NA	
<b>B. Taxonomy non-eligible activities</b>													
CapEx of taxonomy non-eligible activities (B)		632,271	66.54%										
<b>TOTAL A + B</b>		<b>950,198</b>	<b>100,00%</b>										

NA : Not applicable  
E : Enabling activity  
T : Transitional activity

: Criterion validated at 100%      : Criterion partially validated      : Criterion not validated





## 4.6 OTHER NON-FINANCIAL INDICATORS

### EUROPEAN TAXONOMY

The reporting tables, complying strictly with the regulation and presenting the results of eligibility and alignment with the taxonomy of Plastic Omnium's activities, are presented below. These tables take into account the recommendations of the European Commission FAQs described in section 4.5 European Taxonomy of this Universal Registration Document for the three required indicators (turnover, OpEx and CapEx).

#### TURNOVER

The taxonomy indicators for the turnover indicator should be read in close conjunction with note 3.1.1. "Income statement by operating segment" to the consolidated financial statements (Chapter 5), namely:

In thousands of euros	Economic turnover	Consolidated turnover
Total Plastic Omnium Group	9,476,889	8,538,110

#### ECONOMIC TURNOVER

Economic activities	Codes	Turnover (absolute) <i>In thousands of euros</i>	Proportion of turnover <i>In %</i>	Substantial contribution criteria					
				Climate change mitigation <i>In %</i>	Climate change adaptation <i>In %</i>	Water and marine resources <i>In %</i>	Circular economy <i>In %</i>	Pollution <i>In %</i>	Biodiversity and ecosystems <i>In %</i>
<b>A. Taxonomy eligible activities</b>									
A.1. Taxonomy aligned									
Turnover of taxonomy aligned activities (A.1.)		0	0.00%						
A.2. Taxonomy eligible but not taxonomy aligned activities									
Manufacture of equipment for the production and use of hydrogen	3.2	6,153	0.06%						
Manufacture of batteries	3.4	7,143	0.08%						
Turnover of taxonomy eligible but not taxonomy aligned activities (A.2.)		13,296	0.14%						
Total A (A.1. + A.2.)		13,296	0.14%						
<b>B. Taxonomy non-eligible activities</b>									
Turnover of taxonomy non-eligible activities (B)		9,463,593	99.86%						
<b>TOTAL A + B</b>		<b>9,476,889</b>	<b>100.00%</b>						

NA : Not applicable  
E : Enabling activity

**Do No Significant Harm (DNSH) criteria**

<b>Climate change mitigation</b> <i>In %</i>	<b>Climate change adaptation</b> <i>In %</i>	<b>Water and marine resources</b> <i>In %</i>	<b>Circular economy</b> <i>In %</i>	<b>Pollution</b> <i>In %</i>	<b>Biodiversity and ecosystems</b> <i>In %</i>	<b>Minimum safeguards</b> <b>Y/N</b>	<b>Taxonomy-aligned proportion of turnover year N</b> <i>Y/N</i>	<b>Taxonomy-aligned proportion of turnover year N -1</b> <i>Y/N</i>	<b>Category (enabling)</b> <b>E/T</b>	<b>Category (transitional)</b> <b>E/T</b>
							0.00%	NA	NA	NA
							0.00%	NA	E	E
							0.00%	NA	NA	NA



**NON-FINANCIAL REPORTING DISCLOSURE**  
Other non-financial indicators

**CONSOLIDATED TURNOVER**

				<b>Substantial contribution criteria</b>					
<b>Economic activities</b>	<b>Codes</b>	<b>Turnover (absolute) <i>In thousands of euros</i></b>	<b>Proportion of turnover <i>In %</i></b>	<b>Climate change mitigation <i>In %</i></b>	<b>Climate change adaptation <i>In %</i></b>	<b>Water and marine resources <i>In %</i></b>	<b>Circular economy <i>In %</i></b>	<b>Pollution <i>In %</i></b>	<b>Biodiversity and ecosystems <i>In %</i></b>
<b>A. Taxonomy eligible activities</b>									
A.1. Taxonomy aligned									
Turnover of taxonomy aligned activities (A.1.)		0	0.00%						
A.2. Taxonomy eligible but not taxonomy aligned activities									
Manufacture of equipment for the production and use of hydrogen	3.2	2,290	0.03%						
Manufacture of batteries	3.4	7,143	0.08%						
Turnover of taxonomy eligible but not taxonomy aligned activities (A.2.)		9,433	0.11%						
Total A (A.1. + A.2.)		9,433	0.11%						
<b>B. Taxonomy non-eligible activities</b>									
Turnover of taxonomy non-eligible activities (B)		8,528,677	99.89%						
<b>TOTAL A + B</b>		<b>8,538,110</b>	<b>100.00%</b>						

NA : Not applicable  
E : Enabling activity

**NON-FINANCIAL REPORTING DISCLOSURE**

Other non-financial indicators

**Do No Significant Harm (DNSH) criteria**

Climate change mitigation Y/N	Climate change adaptation Y/N	Water and marine resources Y/N	Circular economy Y/N	Pollution Y/N	Biodiversity and ecosystems Y/N	Minimum safeguards Y/N	Taxonomy-aligned proportion of turnover year N <i>In %</i>	Taxonomy-aligned proportion of turnover year N-1 <i>In %</i>	Category (enabling) E/T	Category (transitional) E/T
							0.00%	NA	NA	NA
							0.00%	NA	E	E
							0.00%	NA	NA	NA



**NON-FINANCIAL REPORTING DISCLOSURE**  
Other non-financial indicators

**OPERATING EXPENSES (OPEX)**

Compared to the Group's total operating expenses, "Taxonomy OpEx" in accordance with the FAQ, represented 4.7% of these expenses in 2022.

	Total Plastic Omnium Group		Total OPEX Eligible Group Proposal		Total Activity 3.2	Total OPEX Eligible Activity 3.2		Total Activity 3.4	Total OPEX Eligible Activity 3.4	
	Amounts	%	Amounts	%		Amounts	%		Amounts	%
Lease expenses other than IFRS 16	(14,083)	(21)	0.1%	(19)	(19)	100,0%	(2)	(2)	100,0%	
Costs of maintenance, repair and upkeep of assets	(147,850)	(335)	17.7%	(105)	(105)	100,0%	(230)	(230)	100,0%	
Innovation and other non-capitalised R&D costs	(276,972)	(20,342)	7.3%	(10,423)	(10,358)	99.4%	(15,299)	(9,984)	65.3%	
<b>ELEMENTS RETAINED IN "OPEX TAXONOMY" (A)</b>	<b>(438,905)</b>	<b>(20,698)</b>	<b>4.7%</b>	<b>(10,547)</b>	<b>(10,482)</b>	<b>99.4%</b>	<b>(15,531)</b>	<b>(10,216)</b>	<b>65.8%</b>	
<b>TOTAL OPERATIONAL COSTS (B)</b>	<b>(8,203,141)</b>			<b>(30,779)</b>			<b>(18,212)</b>			
<b>PROPORTION % (A)/(B)</b>	<b>5.4%</b>			<b>34.3%</b>			<b>85.3%</b>			

**Substantial contribution criteria**

Economic activities	Codes	OpEx (absolute)	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems
		In thousands of euros	In %	In %	In %	In %	In %	In %	In %
<b>A. Taxonomy eligible activities</b>									
A.1. Taxonomy aligned									
OpEx of taxonomy aligned activities (A.1.)		0	0.00%						
A.2. Taxonomy eligible but not taxonomy aligned activities									
Manufacture of equipment for the production and use of hydrogen	3.2	(10,482)	2.39%						
Manufacture of batteries	3.4	(10,216)	2.33%						
OpEx of taxonomy eligible but not taxonomy aligned activities (A.2.)		(20,698)	4.72%						
Total A (A.1. + A.2.)		(20,698)	4.72%						
<b>B. Taxonomy non-eligible activities</b>									
OpEx of taxonomy non-eligible activities (A.1.)		(418,207)	95.28%						
<b>TOTAL A + B</b>		<b>(438,905)</b>	<b>100.00%</b>						

NA : Not applicable

**Do No Significant Harm (DNSH) criteria**

<b>Climate change mitigation</b> Y/N	<b>Climate change adaptation</b> Y/N	<b>Water and marine resources</b> Y/N	<b>Circular economy</b> Y/N	<b>Pollution</b> Y/N	<b>Biodiversity and ecosystems</b> Y/N	<b>Minimum safeguards</b> Y/N	<b>Taxonomy-aligned proportion of OpEx year N</b> In %	<b>Taxonomy-aligned proportion of OpEx year N-1</b> In %	<b>Category (enabling)</b> E/T	<b>Category (transitional)</b> E/T
							0.00%	NA	NA	NA
							0.00%	NA	NA	NA
							0.00%	NA	NA	NA





**NON-FINANCIAL REPORTING DISCLOSURE**  
Other non-financial indicators

**CAPITAL EXPENDITURE (CAPEX)**

		<b>Substantial contribution criteria</b>							
<b>Economic activities</b>	<b>Codes</b>	<b>CapEx (absolute) <i>In thousands of euros</i></b>	<b>Proportion of CapEx <i>In %</i></b>	<b>Climate change mitigation <i>In %</i></b>	<b>Climate change adaptation <i>In %</i></b>	<b>Water and marine resources <i>In %</i></b>	<b>Circular economy <i>In %</i></b>	<b>Pollution <i>In %</i></b>	<b>Biodiversity and ecosystems <i>In %</i></b>
<b>A. Taxonomy eligible activities</b>									
A.1. Taxonomy aligned									
Installation, maintenance and repair of renewable energy technologies	7.6	1,039	0.11%	100%	0%	0%	0%	0%	0%
<b>CapEx of taxonomy aligned activities (A.1.)</b>		<b>1,039</b>	<b>0.11%</b>						
A.2. Taxonomy eligible but not taxonomy aligned activities									
Manufacture of equipment for the production and use of hydrogen	3.2	49,908	5.25%						
Manufacture of batteries	3.4	21,568	2.27%						
Acquisition and ownership of buildings	7.7	73,283	7.71%						
CapEx of taxonomy eligible but not taxonomy aligned activities (A.2.)		144,760	15.23%						
<b>Total A (A.1. + A.2.)</b>		<b>145,799</b>	<b>15.34%</b>						
<b>B. Taxonomy non-eligible activities</b>									
CapEx of taxonomy non-eligible activities (B)		804,399	84.66%						
<b>TOTAL A + B</b>		<b>950,198</b>	<b>100.00%</b>						

Y : Yes  
NA : Not applicable  
T : Transitional activity

**Do No Significant Harm (DNSH) criteria**

<b>Climate change mitigation</b> Y/N	<b>Climate change adaptation</b> Y/N	<b>Water and marine resources</b> Y/N	<b>Circular economy</b> Y/N	<b>Pollution</b> Y/N	<b>Biodiversity and ecosystems</b> Y/N	<b>Minimum safeguards</b> Y/N	<b>Taxonomy-aligned proportion of Capex year N</b> In %	<b>Taxonomy-aligned proportion of Capex year N-1</b> In %	<b>Category (enabling)</b> E/T	<b>Category (transitional)</b> E/T
Y	NA	NA	NA	NA	NA	Y	0.11%	NA		T
							0.11%	NA	NA	NA
							0.00%	NA	NA	NA
							<b>0.11%</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>



## NON-FINANCIAL REPORTING DISCLOSURE

Other non-financial indicators

### SOCIAL AND SOCIETAL INDICATORS

FR2 in 2022	IFRS scope	Group scope including JVs
Without PO Lighting	0.97	0.78
With PO Lighting	1.16	0.95

#### ACCIDENT FREQUENCY AND SEVERITY RATES (EXCLUDING TEMPORARY STAFF)

	2020	2021	2022
FR1: Workplace accident frequency rate with lost time <i>in number of accidents per million hours worked</i>	1.04	0.54	0.70
FR2: Workplace accident frequency rate, with and without lost time <i>in number of accidents per million hours worked</i>	1.49	0.80	1.18
SR: Severity rate of workplace accidents <i>in number of days lost per thousand hours worked</i>	0.03	0.03	0.01

#### SAFETY INDICATORS (INCLUDING TEMPORARY STAFF)

	2020	2021	2022
Number of first aid cases	1,161	1,018	903
Number of workplace accidents without lost time	18	12	26
Number of workplace accidents with lost time	47	31	38
Number of days of workplace accident-related lost time	1,357	1,223	767

#### WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT

	2020		2021		2022	
Permanent employment contracts	21,473	82%	20,872	83%	28,322	82%
Fixed-term employment contracts	1,163	4%	931	4%	1,898	6%
<b>Registered employees</b>	<b>22,636</b>		<b>21,803</b>		<b>30,220</b>	
<b>Temporary</b>	<b>3,783</b>	<b>14%</b>	<b>3,243</b>	<b>13%</b>	<b>4,236</b>	<b>12%</b>
<b>TOTAL EMPLOYEES (REGISTERED AND TEMPORARY)</b>	<b>26,419</b>		<b>25,046</b>		<b>34,456<sup>(1)</sup></b>	

#### BREAKDOWN OF WORKFORCE BY REGION AND TYPE OF EMPLOYMENT CONTRACT

	Permanent employment contract	Fixed-term employment contract	Total registered	Temporary	Total
France	2,887	12	2,899	613	3,512
Western Europe excluding France	6,715	452	7,167	939	8,106
Eastern Europe	6,981	688	7,669	935	8,604
North America	7,373	38	7,411	433	7,844
South America and Africa	1,857	584	2,441	418	2,859
Asia	2,509	124	2,633	898	3,531
<b>TOTAL</b>	<b>28,322</b>	<b>1,898</b>	<b>30,220</b>	<b>4,236</b>	<b>34,456<sup>(2)</sup></b>

1) IFRS scope - headcount Group scope including minority joint ventures = 40,546

2) IFRS scope - headcount Group scope including minority joint ventures = 40,546

## NUMBER OF EMPLOYEES HIRED DURING THE YEAR

	2020	2021	2022
Managers hired	389	600	1,054
Non-managers hired	2,904	2,663	4,108
<b>TOTAL</b>	<b>3,293</b>	<b>3,263</b>	<b>5,162</b>

Excluding PO Lighting

## NUMBER OF DEPARTURES DURING THE YEAR

	2020	2021	2022
Redundancies	382	361	160
Terminations for other reasons	1,332	1,066	1,471
Other departures	1,405	1,930	2,207
<b>TOTAL</b>	<b>3,119</b>	<b>3,357</b>	<b>3,838</b>

Excluding PO Lighting

## PERSONNEL EXPENSES

<i>In thousands of euros</i>	2020	2021	2022
Wages and salaries	(782,963)	(791,816)	(929,585)
Payroll taxes	(224,490)	(233,487)	(274,187)
Non-discretionary profit-sharing	(13,916)	(14,873)	(17,582)
Pension and other post-employment benefit costs	(9,376)	(4,520)	(3,173)
Share-based payments	(1,408)	(2,086)	(1,600)
Other employee benefits expenses	(22,757)	(42,700)	(50,272)
<b>TOTAL PERSONNEL COSTS EXCLUDING TEMPORARY STAFF COSTS</b>	<b>(1,054,910)</b>	<b>(1,089,482)</b>	<b>(1,270,053)</b>
Temporary staff costs	(98,875)	(93,198)	(117,857)
<b>TOTAL PERSONNEL COSTS INCLUDING TEMPORARY STAFF COSTS</b>	<b>(1,153,785)</b>	<b>(1,182,680)</b>	<b>(1,387,910)</b>

## NUMBER OF EMPLOYEES WORKING IN SHIFTS

	2020	2021	2022
Employees working in shifts	14,453	13,947	14,194
of which employees working only nights	1,145	1,148	1,146
of which employees working only weekends	247	98	91
Part-time employees	446	422	444

Excluding PO Lighting



## NON-FINANCIAL REPORTING DISCLOSURE

Other non-financial indicators

### OVERTIME HOURS

	2020	2021	2022
Hours worked per week	From 35 hrs. to 48 hrs.	From 35 hrs. to 48 hrs.	From 35 hrs. to 48 hrs.
Overtime (full-time equivalent)	920	935	937
<i>Excluding PO Lighting</i>			

### MOBILITY RATE FOR MANAGERS

	2020	2021	2022
France	11%	24%	20%
Western Europe excluding France	7%	9%	12%
Eastern Europe	10%	5%	3%
North America	14%	5%	5%
South America and Africa	12%	5%	21%
Asia	12%	17%	10%
<b>TOTAL</b>	<b>11%</b>	<b>10%</b>	<b>11%</b>
<i>Excluding PO Lighting</i>			

### RELATIONSHIPS AND SOCIAL DIALOG

	2020	2021	2022
Existing committees	182	181	183
of which Works Councils	71	70	70
Other committees (training, etc.)	82	85	90
Number of trade unions represented	37	37	34
Number of Company agreements signed during the year	313	248	215
Agreements on health and safety at work	31	21	12
Percentage of employees covered by a collective agreement	59%	58%	57%
<i>Excluding PO Lighting</i>			

### CONTRIBUTIONS TO WORKS COUNCIL EMPLOYEE WELFARE PROGRAMS IN FRANCE

<i>In thousands of euros</i>	2020	2021	2022
Contribution to Works Council employee welfare programs over the year in France	743	822	830
<i>Excluding PO Lighting</i>			

## ENVIRONMENTAL INDICATORS

### ANNUAL CONSUMPTION OF RAW MATERIALS

<i>In metric tons</i>	2020	2021	2022
New plastics	258,993	258,752	284,651
Blank composites	7,411	7,011	6,879
Recycled plastics	6,463	5,927	7,023
<b>TOTAL PLASTICS</b>	<b>272,866</b>	<b>271,690</b>	<b>298,553</b>

### CONSUMPTION OF PAINTS AND SOLVENTS

<i>In metric tons</i>	2020	2021	2022
Paints	5,924	6,041	5,821
Solvents	6,607	6,402	7,568
<b>TOTAL</b>	<b>12,531</b>	<b>12,443</b>	<b>13,388</b>

### VOC EMISSIONS

In order to reduce VOCs, incinerators have been installed at the end of the paintwork-station production lines. These installations ensure that the Group complies with applicable standards relating to VOC emissions.

<i>In metric tons</i>	2020	2021	2022
<b>VOC</b>	<b>1,710</b>	<b>1,155</b>	<b>1,338</b>

### Water management

Water is a raw material, mainly used to cool circuits. To do so, it is consumed preferably through a closed loop in order to limit the total volume consumed.

Waste water is water used in painting processes, where it is reprocessed, and the paint sludge enters the waste management circuits in compliance with sanitary water regulations.

### WATER CONSUMPTION AND DISCHARGES

	2020	2021	2022
Annual consumption ( <i>in m<sup>3</sup></i> )	967,487	1,007,006	1,138,953
Consumption ( <i>in l/kg of processed material</i> )	3.250	3.406	3.518
Water discharges ( <i>in m<sup>3</sup></i> )	771,973	748,724	879,252



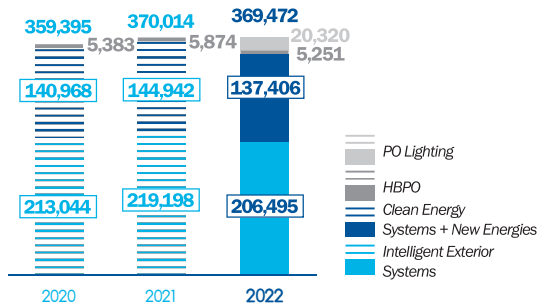
# 4

## NON-FINANCIAL REPORTING DISCLOSURE

Other non-financial indicators

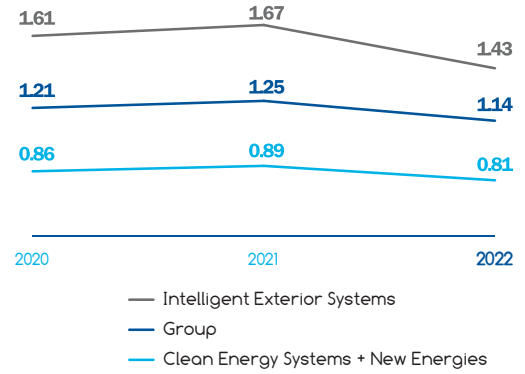
### SCOPES 1 AND 2 CO<sub>2</sub> EMISSIONS BY ACTIVITY <sup>(1)</sup>

t eq CO<sub>2</sub>



### SCOPES 1 & 2 CO<sub>2</sub> EMISSIONS <sup>(2)</sup>

kg eq CO<sub>2</sub> / kg of material processed



### SCOPE 2 (LOCATION-BASED) CO<sub>2</sub> EMISSIONS

Group	2020	2021	2022
Group scope 2 CO <sub>2</sub> emissions (t eq CO <sub>2</sub> )	288,864	291,797	292,761

### NUMBER OF ISO CERTIFIED SITES

	2020	2021	2022
ISO 50001 certified sites	34	41	50
ISO 14001 certified sites	96	103	112
ISO 45001 certified sites	75	80	88

1) Location-based  
2) Location-based

## 4.7 METHODOLOGY

### SCOPE OF THE REPORT

The reporting scope aims to represent all the businesses of Compagnie Plastic Omnium SE. For 2022, the corporate, social and environmental reporting covers all of the IFRS 2022 revenue of Compagnie Plastic Omnium SE.

The water and energy consumption of the vendor managed inventory (VMI) managed by Intelligent Exterior Systems and Clean Energy Systems is also included, as are the resulting CO<sub>2</sub> emissions.

The Group has eight facilities classified for the protection of the environment (ICPE) subject to authorization, one ICPE subject to registration and two ICPEs subject to declaration. These ICPEs are included in the Group's HSE scope.

- 1.1** Employees by type of contract and temporary employees at December 31, 2022 include all the legal entities in the management accounts' consolidation scope.
- 1.2** Likewise, registered employees are broken down by gender, by operators/employees/managers, as well as by age group, and temporary employees are included in all of the legal entities in the scope of consolidation.
- 1.3** R&D indicators (number of sites, number of R&D employees) are calculated on the basis of the IFRS scope.

#### Changes in consolidation scope:

For social reporting, indicators are reported as of the establishment or consolidation of the site. This concerns headcount, absenteeism, and the breakdown of women by socio-professional category. For other indicators, a specific comment is made if necessary.

Concerning the HSE scope, the procedures for incorporating newly created or acquired entities and excluding entities closed or sold during the year remain unchanged. Ten new sites from the PO Lighting<sup>(1)</sup> were included in the HSE reporting in 2022, while two sites were excluded: IES Arevalo Composites and IES Malvinas, which closed.

### INDICATOR CALCULATION METHODS

Indicators were approved on December 31, 2022, except for the following indicators:

- 2.1** the indicators approved on November 30, 2022 and extrapolated to December 31, based on the ratio of employees in December/employees in November; gender breakdown, breakdown by operators/employees, employees working in shifts or part-time, number of people with disabilities;
- 2.2** the indicators approved on November 30, 2022 and prorated to December 31, based on the ratio of 12/11: internal and external training hours, invoices from training organizations, number of interns, number of employees trained since January 1, 2022 all environmental data (except for the number of ISO 14001 and ISO 50001 certified sites, approved on December 31);

**2.3** the indicators approved on November 30, 2022 and considered as valid for the entire year: hours worked per week, percentage of employees covered by a collective agreement, percentage of employees trained during the year, workstations adapted for employees with disabilities, economic and financial information: market share, growth forecast, investments, etc.;

**2.4** the indicators approved on October 31, 2022 and considered as valid for the entire year: number of incidents of discrimination, number of measures taken following incidents of discrimination, committees, other commissions, number of trade unions represented, company agreements, agreements on health and safety in the workplace.

All indicators are calculated on the IFRS scope and given for two or three years to enable comparability. The values presented are generally rounded: the amounts thus rounded may present a non-material difference compared to the total published.

For the HSE part: all "quantitative" indicators are approved on November 30, then extrapolated over 12 months (water, energy, plastic, paint & solvent consumption, VOC & GHG emissions, waste, etc.).

HSE indicators on energy consumption, plastics and solvents, CO<sub>2</sub> emissions, waste and the correlated ratios were corrected for 2021 following the detection of minor errors, concerning eight sites.

Emission factors used to calculate Location-Based CO<sub>2</sub> emissions resulting from electricity consumption are those of ADEME for France and the IEA (International Energy Agency) for all other countries; data for 2021.

Emission factors used to calculate Market-Based CO<sub>2</sub> emissions resulting from electricity consumption come from the IEA & RE-DISS Residual Mix for European countries; 2021 data.

For the other continents, in the absence of Market-Based emission factors, the IEA Location-Based emission factors are used.

### EXTERNAL PROCEDURES AND CONTROLS

A specific reporting protocol for the HSE and Human Resources Departments was developed and provides information about the collection and validation procedure as well as definitions for the indicators identified, in a single document. This protocol is sent to all contributors and validators of non-financial data. This data is collected in the Group's non-financial reporting software.

For the 2022 fiscal year, procedures for reporting non-financial indicators were audited externally by Mazars, an independent third-party. This involved site audits, based on a selection of corporate, social and environmental indicators, across 13 sites representative of the Plastic Omnium Group's operations to check the quality and overall credibility of the reporting system.

The sites audited in 2022 were: IES Guichen (France); IES Langres (France); IES Measham (England); IES Reinsdorf (Germany); IES Essen (Germany); IES Hlohovec (Slovakia); IES Gliwice (Poland); IES San Luis Potosi (Mexico); CES Lozorno (Slovakia); CES Leon (Mexico); CES Adrian (United States); CES Kitakyushu (Japan); HBPO Meerane (Germany).




The nature of the audits and the related conclusions are presented in a specific certification at the end of this section.

The glossary of indicators may be obtained upon request from the Group Human Resources and HSE/Sustainability Department.


1) The 10 new PO Lighting sites integrated in 2022: Novy Jicin, Rychvald, Tangier, Niemce, Dilovasi, Tuzla, Hendersonville, Sorocaba, Monterrey & Kunshan.

## 4.8 CROSS-REFERENCE TABLE

Sub-themes	Chapters	Pages	Key performance indicators	UN Global Compact principles	GRI indicators <sup>(1)</sup>	SASB themes <sup>(2)</sup> (auto-motive parts repository)	TCFD recommendations <sup>(3)</sup>	Responses to climate questionaire issued by the CDP <sup>(4)</sup>
<b>Integrated report</b>								
Performance	1	12-13	Safety - FR2 (IFRS excluding PO Lighting): 0.97		201-1 201-2	Design for fuel efficiency	<b>GOVERNANCE</b>	
Business model	1 4.2	22-23 146	Non-financial rating - CDP: A- / EcoVadis 80/100 (platinum status) Training of young people - 1,204 (work-study, VIE or internship) Reduction in CO <sub>2</sub> emissions - scopes 1 & 2: -9% scope 3: -5% Diversity - women in the Group: 31% / women engineers and managers: 23.2% Suppliers: proportion of Group purchases assessed as part of the <i>Know your Suppliers</i> approach: 95% Employee commitment to sustainability - 200 Sustainability Ambassadors Taxonomy - 19% of Group economic turnover eligible under the climate change mitigation objective Proportion of electricity purchased from renewable sources: 32% Proportion of waste that is recycled or recovered: 86%		102-43		<b>a)</b> Role of the Board of Directors in the Company's climate governance <b>b)</b> Role of Management in the Company's climate governance	C1.1b C1.2 - C1.2a
							<b>STRATEGY</b>	
							<b>a)</b> Descriptions of short-, medium- and long-term climate risks and opportunities	C2.1a, C2.2a, C2.3, C2.3a, C2.4, C2.4a
							<b>INDICATORS AND OBJECTIVES</b>	
							<b>a)</b> Financial and non-financial indicators used as part of the Company's climate strategy	C2.1, C2.1a, C2.1b, C2.2, C2.2a
<b>Social stakes</b>								
Risk to the health and safety of people	4.3.1.1	163	Frequency rate FR1 (workplace accidents with lost time, including temporary staff): 0.69 FR2 (workplace accidents with and without lost time, including temporary staff): 1.16 Number of Stop 5 training courses: 321 Number of Top Safety training courses: 464 Proportion of workstations for which ergonomics were assessed: 99%	Principle 1	403-2 403-3			

Sub-themes	Chapters	Pages	Key performance indicators	UN Global Compact principles	GRI indicators <sup>(1)</sup>	SASB themes <sup>(2)</sup> (auto-motive parts repository)	TCFD recommendations <sup>(3)</sup>	Responses to climate question naire issued by the CDP <sup>(4)</sup>
								
Human Resources risks	4.3.1.2	166	Hours of training per year and per employee: 18 hrs.	Principles 1, 3 and 6	202-2 404-1 404-2 404-3			
Talent management and key skills			Management turnover rate: 11.80% Absenteeism rate: 3.30%		405-1 406			
Employee engagement			Proportion of women in the workforce: 31%		406-1			
Employee engagement			Proportion of engineers and managers that are women: 23.2%					
Equal opportunities/ diversity and inclusion			Proportion of women in Senior Executive positions: 23.2%					
Equal opportunities/ diversity and inclusion			Number of workers with disabilities: 389					
Equal opportunities/ diversity and inclusion			Number of apprentices, interns and VIE: 1,204					
<b>Societal stakes</b>								
Business ethics and tax evasion risks	4.3.2.1	176	Ethics Awareness Index: 88% <sup>(5)</sup>	Principle 10	102-16 102-17 205-1 205-2 205-3 207-1	Competitive behavior		
Cyber risk – IT continuity of service – data protection	4.3.2.2	177	External audits: sites certified or whose certifications have been renewed under the TISAX standard: 9		418			
Product safety and quality risk and customer satisfaction	4.3.2.3	178	Number of R&D centers: 43 55 patent families filed Proportion of sites certified IATF 16949: 95%		416-1	Product Safety		
Responsible purchasing/ supplier risk	4.3.2.4	180	% of Group purchases assessed as part of the <i>Know Your Suppliers</i> approach: 95%	Principles 1 to 10	102-16 102-17 204 308-1 308-2 407-1 408-1 409-1 412-1 414-1 414-2	Materials sourcing		
Human Rights risk	4.3.2.5	182	Proportion of sites that proposed an action in favor of communities: 86%	Principles 1 to 10	203-1 412-1 412-2	Materials sourcing		

Sub-themes	Chapters	Pages	Key performance indicators	UN Global Compact principles	GRI indicators <sup>(1)</sup>	SASB themes <sup>(2)</sup> (auto-motive parts repository)	TCFD recommendations <sup>(3)</sup>	Responses to climate question naire issued by the CDP <sup>(4)</sup>
<b>Environmental stakes</b>								
Risk relating to the impact of climate change on the Company's business model	4.3.3.1	183	CO <sub>2</sub> emissions:	Principles 7, 8 and 9	102-27	Energy management	<b>STRATEGY</b>	
			scope 1: 77 kt CO <sub>2</sub> -eq		302-1			
			scope 2: 304 kt CO <sub>2</sub> -eq		302-3			
			scope 3: 29,915 kt CO <sub>2</sub> -eq		302-5			
			Number of industrial sites equipped to generate renewable energy: 13		305-1			
					305-2			
					302-3			
					305-4			
					305-5			
					305-7			
							<b>RISK MANAGEMENT</b>	
							<b>a) Climate risk identification and assessment process</b>	C2.1, C2.1a, C2.1b, C2.2, C2.2a
							<b>b) Climate risk management process</b>	C2.2
							<b>c) Integration into the Company's risk management process</b>	C2.1, C2.2
								C2.1, C2.2
							<b>INDICATORS AND OBJECTIVES</b>	
							<b>a) Scope 1 and 2 and, where appropriate, scope 3 greenhouse gas emissions assessment</b>	C4.2, C4.2a, C9.1
							<b>c) Company climate objectives and results achieved in pursuit of objectives</b>	C6.1, C6.2, C6.3, C6.5
								C4.1, C4.1a, C4.2, C4.2a
Risk of natural/ climate disasters (non-adaptation to climate change)	4.3.3.2	192	Water consumption: 3.518 l/kg of materials processed Consumption of raw materials: 323,753 t	Principle 7				

Sub-themes	Chapters	Pages	Key performance indicators	UN Global Compact principles	GRI indicators <sup>(1)</sup>	SASB themes <sup>(2)</sup> (auto-motive parts repository)	TCFD recommendations <sup>(3)</sup>	Responses to climate question naire issued by the CDP <sup>(4)</sup>
Eco-design and recyclability risk	4.3.3.3	192	Proportion of waste that is recycled or recovered: 86%	Principles 8, 9	301-1 301-2 305-5 306-5	Materials efficiency Design for fuel efficiency		
Biodiversity risk	4.3.3.4	194	Index in the process of being defined	Principle 7	304-1 304-2 304-3			
<b>Duty of vigilance</b>								
Risk mapping	4.4	198	Number of ISO 14001 certified sites: 112 Number of ISO 45001 certified sites: 88 Number of ISO 50001 certified sites: 50	Principles 1 to 10	308-1 412-1 412-2 412-3 414-1	Materials sourcing		
Assessment measures	4.4	200	Ethics Awareness Index: 88% <sup>(5)</sup>					
Prevention and mitigation actions	4.4	202						
Whistleblowing procedure	4.4	206	Number of alerts received and processed: 8					
Monitoring systems	4.4	207	% of Group purchases assessed as part of the <i>Know Your Suppliers</i> approach: 95%					

(1) The Global Reporting Initiative (GRI) is an independent international standardization body for performance in terms of the sustainability of companies and organizations.

(2) The Sustainability Accounting Standards Board (SASB) is a non-profit organization founded in 2011 to develop sustainability accounting standards.

(3) The TCFD (Task Force on Climate-related Financial Disclosures) is a working group appointed by the Financial Security Board (FSB) in December 2015 to propose recommendations on how to report and publish the risks and opportunities related to climate change.

(4) CDP is an international non-profit organization that manages one of the largest environmental databases, encouraging investors, companies, states and regions to measure their impact and then take concrete action. Their overall impact on the environment is calculated based on their responses to the various CDP questionnaires.

(5) In 2022, the ethics index takes into account the number of new hires who took the Code of Conduct module as well as the number of managers and non-managers of the exposed functions (purchasing, sales, logistics, finance) who took the anti-corruption module.





## NON-FINANCIAL REPORTING DISCLOSURE

Cross-reference table

Principles of the United Nations Global Compact

<b>Principle 1</b>	Supporting and respecting the protection of internationally proclaimed Human Rights.
<b>Principle 2</b>	Making sure that they are not complicit in human rights abuses.
<b>Principle 3</b>	Respecting freedom of association and recognizing the right to collective bargaining.
<b>Principle 4</b>	Contributing to the elimination of all forms of forced and compulsory labor.
<b>Principle 5</b>	Contributing to the effective abolition of child labor.
<b>Principle 6</b>	Contributing to the elimination of discrimination in respect of employment and occupation.
<b>Principle 7</b>	Taking a cautious approach to environmental problems.
<b>Principle 8</b>	Taking initiatives that will promote greater environmental responsibility.
<b>Principle 9</b>	Promoting the development and dissemination of environmentally-friendly technologies.
<b>Principle 10</b>	Working against corruption in all its forms, including extortion and bribery.

## 4.9 REPORT BY THE INDEPENDENT THIRD-PARTY ON THE CONSOLIDATED NON-FINANCIAL REPORTING DISCLOSURE INCLUDED ON A VOLUNTARY BASIS IN THE MANAGEMENT REPORT

(For the year ended December 31, 2022)

To the shareholders,

In our capacity as independent third-party for Compagnie PLASTIC OMNIUM (hereinafter the "Company") and accredited by COFRAC Inspection under number 3-1058 (scope of accreditation available on [www.cofrac.fr](http://www.cofrac.fr)), we have performed work designed to provide a reasoned opinion that expresses a limited level of assurance on the historical information (observed or extrapolated, (hereinafter the "Information") in the consolidated Non-Financial Reporting Disclosure (hereinafter the "Disclosure"), prepared in accordance with the Company's procedures (hereinafter the "Guidelines") for the fiscal year ended December 31, 2022, presented on a voluntary basis in the Company's management report, with reference to the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

### CONCLUSION

Based on the procedures we performed, as described in the "Nature and scope of our work" and the evidence we collected, nothing has come to our attention that causes us to believe that the consolidated Non-Financial Reporting Disclosure is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

### PREPARATION OF THE NON-FINANCIAL REPORTING DISCLOSURE

The lack of a commonly used framework or established practice on which to base the assessment and evaluation of information allows for the use of alternative accepted methodologies that may affect comparability between entities and over time.

Consequently, the Information should be read and understood with reference to the Guidelines, of which the main elements are presented in the Disclosure.

### RESTRICTIONS INHERENT IN THE PREPARATION OF THE INFORMATION

The Information may contain inherent uncertainty about the state of scientific or economic knowledge and the quality of external data used. Some of the Information is dependent on the methodological choices, assumptions and/or estimates made in preparing the information and presented in the Disclosure.

### THE COMPANY'S RESPONSIBILITY

The Board of Directors is responsible for:

- selecting or setting appropriate criteria for the provision of the Information;
- preparing the Disclosure with reference to legal and regulatory requirements, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators and also, the Information required by Article 8 of Regulation (EU) 2020/852;
- and implementing internal control procedures deemed necessary to preparation of information, free from material misstatement, whether due to fraud or error.



## NON-FINANCIAL REPORTING DISCLOSURE

Report by the independent third-party on the consolidated non-financial reporting disclosure

The Disclosure was prepared in accordance with the Company's Guidelines as mentioned above.

## RESPONSIBILITY OF THE INDEPENDENT THIRD-PARTY

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Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Disclosure with the provisions of Article R. 225-105 of the French Commercial Code;
- the accuracy of the Information provided with reference to Article R. 225-105 I, 3° and II of the French Commercial Code, i.e. the results of policies, including key performance indicators, and the measures implemented, relating to the principal risks.

Since it is our responsibility to reach an independent conclusion on the Information as prepared by management, we are not authorized to be involved in the preparation of such Information, as this could compromise our independence.

It is not our responsibility to express an opinion on:

- the Company's compliance with other applicable legal and regulatory requirements (in particular with regard to the Information required by Article 8 of Regulation (EU) 2020/852, compliance with the applicable regulations on the duty of vigilance, and the fight against corruption and tax evasion);
- the truthfulness of the Information provided for in Article 8 of Regulation (EU) 2020/852;
- the compliance of products and services with applicable regulations.

## REGULATORY PROVISIONS AND APPLICABLE PROFESSIONAL STANDARDS

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Our work described below was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code, the professional doctrine of the *Compagnie Nationale des Commissaires aux Comptes* relating to this intervention acting as an audit program and the international standard ISAE 3000 (revised).

## INDEPENDENCE AND QUALITY CONTROL

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Our independence is defined by the requirements of Article L. 822-11 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of Statutory Auditors. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional doctrine of the national auditing body (*Compagnie nationale des Commissaires aux Comptes*) relating to this engagement.

## MEANS AND RESOURCES

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Our work was carried out by a team of 9 people between September 2022 and February 2023 and took a total of 8 weeks.

We conducted a dozen interviews with the people responsible for preparing the Disclosure, representing in particular the Senior Executives, Finance, Risk Management, Compliance, Human Resources, Health and Safety, Environment and Purchasing Departments.

## NATURE AND SCOPE OF OUR WORK

We planned and performed our work considering the risks of significant misstatement of the Information.

We are convinced that the procedures we have carried out in the exercise of our professional judgment enable us to provide a limited assurance conclusion:

- we obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Disclosure includes each category of social and environmental information set out in article L. 225 102 1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- we verified that the Disclosure provides the Information required under Article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the Information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- we verified that the Disclosure presents the business model and a description of principal risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1; concerning certain risks related to Product quality and safety, customer satisfaction, business ethics and responsible purchasing, our work was carried out on the consolidating entity, for the other risks, our work was carried out on the consolidating entity and on a selection of entities;
- we verified that the Disclosure covers the scope of consolidation, i.e. all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code;
- we obtained an understanding of internal control and risk management procedures the Company has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, we implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
  - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities <sup>(1)</sup> and covers between 18% and 100% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Disclosure based on our knowledge of all the consolidated entities.

The procedures carried out as part of a limited assurance assignment are less extensive than those required for a reasonable assurance assignment conducted in accordance with the professional standards of the French national auditing body (*Compagnie nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Independent Verifier

Mazars SAS

Paris-La Défense, March 23, 2023

Tristan Mourre

Partner, CSR & Sustainability

1) IES Guichen (France); IES Langres (France); IES Measham (England); IES Reinsdorf (Germany); IES Essen (Germany); IES Hlohovec (Slovakia); IES Gliwice (Poland); IES San Luis Potosi (Mexico); CES Lozorno (Slovakia); CES Leon (Mexico); CES Adrian (United States); CES Kitakyushu (Japan); HBPO Meerane (Germany).



## NON-FINANCIAL REPORTING DISCLOSURE

Report by the independent third-party on the consolidated non\_financial reporting disclosure

### ANNEXE 1: INFORMATION CONSIDERED MOST IMPORTANT

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#### QUALITATIVE INFORMATION (ACTIONS AND RESULTS)

- Product quality and safety
- Business ethics
- Responsible purchasing
- Health, safety and working conditions
- Energy efficiency and greenhouse gas emissions
- Biodiversity

#### QUANTITATIVE INDICATORS (INCLUDING KEY PERFORMANCE INDICATORS)

##### Environment

- Electricity consumption / kg of transformed materials purchased
- Share of green electricity consumption
- Gas consumption / kg of transformed materials purchased
- Share of waste recycled and recovered
- GHG emissions / kg of transformed materials purchased
- Scope 3.1 Purchase of goods and services
- Scope 3.11 Use of products sold

##### Social

- Total workforce and breakdown by gender, age and position
- FR1 - Frequency rate of workplace accidents with lost time
- FR2 - Frequency rate of workplace accidents with and without lost time
- Ratio of the number of Top Safety visits / person / year
- Management turnover rate
- Absenteeism rate
- Total training hours
- Average number of committees

##### Societal

- Family of registered patents
- Percentage of Group purchases assessed as part of the Know Your Suppliers approach
- Percentage of ethical training
- Number of R&D centers and number of employees working in R&D centers
- Percentage of sites certified IATF 16949