



Corporate Social Responsibility & Governance

Annual Report 2025

www.dietsmann.com

Smart maintenance solutions for continuous production plant





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Introduction

Message from the Chairman

As we proudly present DIETSMANN's 2025 Corporate Social Responsibility Report, we do so against a backdrop of profound global uncertainty. Geopolitical tensions, ongoing conflicts, economic volatility, and rising polarization have all contributed to an environment in which trust is increasingly fragile. In such times, the values that guide an organization matter more than ever: they provide stability amidst uncertainty, consistency amidst change, and confidence amidst complexity.

For nearly five decades, DIETSMANN has remained steadfast in its commitment to conducting business responsibly, ethically, and sustainably. As we approach our 49th year of operations in 2026, we are reminded that true sustainability is not measured solely by financial performance, but by our ability to create lasting value for all who depend on us. That long term perspective has enabled us to maintain resilience through multiple global cycles while continuing to invest in our people, our clients, and the communities we serve.

At the heart of DIETSMANN's philosophy is a simple but powerful belief: sustainable business is only possible when we serve all of our stakeholders. Our responsibility extends equally to our shareholders, our clients, our employees, and the societies in which we operate. Their interests may not always align at every moment, but over time each must benefit from the success of the enterprise. Long term sustainability requires that value is created and shared fairly among all four stakeholder groups.



This stakeholder principle is part of DIETSMANN's DNA. It has shaped our decisions, our culture, and our approach to growth for almost half a century. It is the reason we continue to earn the trust of our customers, attract talented people, and build enduring partnerships in the communities where we work.

Throughout this report, you will find concrete examples of how we translate our values into action. We continue to strengthen our performance in health and safety, environmental stewardship, and ethical governance, while investing in workforce development, local economic empowerment, and technological innovation.

Increasingly, we are focusing on measurable outcomes, clearer accountability, and transparent reporting, in line with evolving global sustainability standards.

The challenges facing our world are significant, but they underscore the need for responsible corporate leadership. Businesses have a vital role to play in fostering stability, creating opportunity, and contributing to sustainable development. At DIETSMANN, we embrace that role with humility and determination, and we see our CSR agenda as integral to our long term strategy rather than separate from it. An equally important responsibility lies in how we prepare our people for the future. The rapid advancement of artificial intelligence is transforming industries, redefining skills, and creating new opportunities at a pace few could have imagined only a few years ago. At DIETSMANN, we are committed to leading our sector in smart maintenance technologies, combining AI powered diagnostics, predictive analytics, digital twins, robotics, and advanced data intelligence to deliver greater value, reliability, efficiency, and sustainability to our clients.

Yet technological leadership brings a profound responsibility: innovation must serve people, not replace them. As we accelerate our digital transformation, we are equally committed to guiding, supporting, and empowering our employees through this new era. We believe the future of maintenance will be defined not by technology alone, but by the partnership between human expertise and intelligent systems.

Our credo is clear: "Leave No One Behind." This principle guides our approach to workforce development, reskilling, and lifelong learning. We invest continuously in training, knowledge transfer, and professional development so that every employee—regardless of role, location, or stage of career—has the opportunity to participate in, and benefit from, the opportunities created by technological progress. In a rapidly changing world, our people remain our greatest asset, and their success will continue to define our success.

As we look ahead, we remain confident in our ability to navigate uncertainty while staying true to the principles that have guided us since our founding: integrity, accountability, innovation, respect, and service. These values have sustained us for nearly 49 years, and they will continue to guide us as we build a stronger, more resilient, and more sustainable future for all our stakeholders.

On behalf of the Board of Directors, I would like to thank our employees, clients, shareholders, partners, and the communities we serve for their continued trust and support. Together, we will continue to demonstrate that responsible business is not only the right thing to do—it is the foundation of lasting success.

Welcome to DIETSMANN's 2025 Corporate Social Responsibility Report.

Transparency & Reporting

This Report has been prepared in accordance with the guidance and frameworks provided by the following reference standards :

- The United Nations Global Compact (UNGC),
- The Global Reporting Initiative (GRI) standards,
- The guideline (version 3.0) of the European Federation of Financial Analysts Societies (EFFAS) for the key performance indicators for Environmental, Social & Governance Issues (ESG)

This voluntary Report aims to provide **a transparent overview of Dietsmann's commitments, actions, and areas for improvement in relation to sustainability.** It therefore addresses the most significant social and environmental impacts associated with the Group's global operations. Unless otherwise stated, the information presented reflects the situation as at 31 December 2025. For comparability purposes, additional data covering previous consecutive years is also included.

Data from all Group subsidiaries is collected, analyzed, and consolidated through a structured due diligence process. Accordingly, the reported information reflects consolidated data covering 100% of Dietsmann's assets, irrespective of the Group's economic ownership interests.

Dietsmann's management is responsible for ensuring the completeness, accuracy, and reliability of the information disclosed in this Report. Data collection and presentation are based on inputs from internal data-gathering processes, data management systems, and contributions from external stakeholders.

Regular internal audits are conducted to assess the effectiveness of the management system, including procedures for data collection across assets and the reporting of key performance indicators. This Report was reviewed and approved by Dietsmann's Board of Directors prior to publication.



Key Figures



10,964

Days of training



7

triple certifications



76

Nationalities represented



20

Countries



-58.48 %

in combined scope 1 & 2
GHG emissions compared
to the 2022 baseline



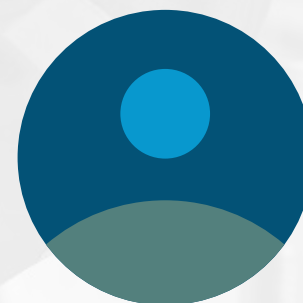
4,232

Employees worldwide



301M€

Group turnover



20

Clients

Our Sustainable Journey

We began our sustainability journey **more than two decades ago**. We have continuously implemented improvements and achieved significant progress. As we work towards Net Zero by 2040, our commitment to achieving a fairer, cleaner and more prosperous future keeps growing.

2004

**Business
Code of Conduct**
Ethical framework
established

2011

**UN Global
Compact**
Integration of UN
principles

2022

**Net Zero
Strategy**
Strategy implementation
launched

2030

**Net Zero
Scopes 1 & 2**
Interim target
achieved



Governance



Message from the CEO

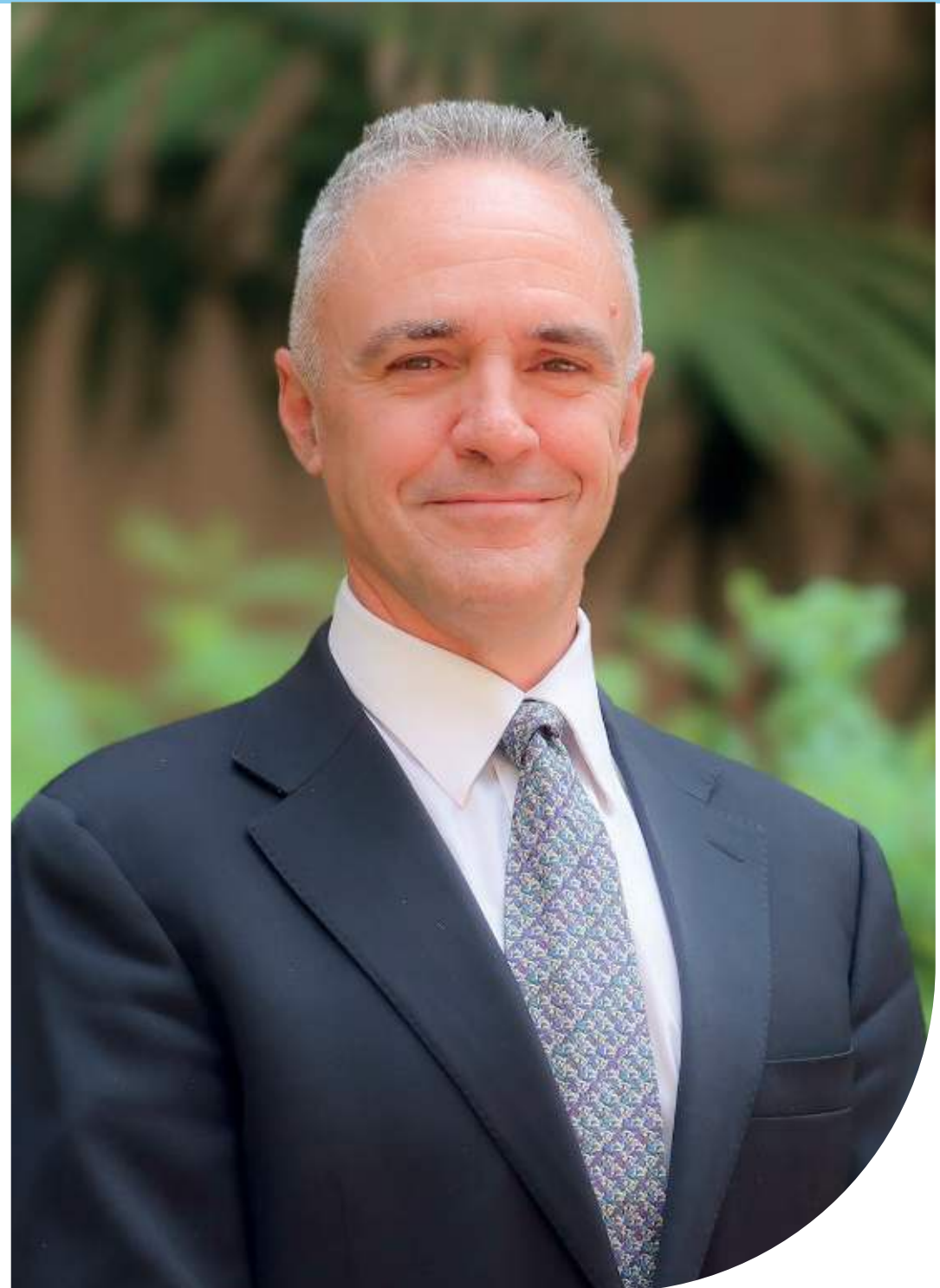
At Dietsmann, Corporate Social Responsibility is not a parallel track to business performance; it is part of the way we lead, decide, and operate every day, across every country where we are present. In this perspective, governance is the backbone of our CSR commitment. It is the structure that ensures our values translate into action, and that our ambition for long-term impact is supported by clear accountability, disciplined execution, and measurable progress.

Operating in the energy sector means navigating complex environments, high expectations, and evolving standards. Our clients and partners rely on us not only for operational excellence, but also for integrity, transparency, and responsible conduct. The communities where we operate expect us to contribute positively, with respect and consistency. Our employees deserve an organization that protects them, listens to them, and offers a culture where safety and dignity are never compromised. Our shareholders and stakeholders, finally, rightly expect clarity of direction, robust risk management, and sustainable value creation.

This is why we treat governance as an essential pillar of responsible leadership. Governance defines how we make decisions, how we allocate resources, how we manage risk, and how we ensure that our commitments are credible. It is not limited to frameworks and policies: it is reflected in behaviors, in the tone set by leadership, and in the standards we uphold especially when it would be easier not to.

In practical terms, our governance approach is designed to protect what matters most. It ensures that health and safety remain non-negotiable and that operational delivery never comes at the expense of people's wellbeing, in line with recognized occupational health and safety management standards. It reinforces our ethical culture through clear expectations on integrity, compliance, and anti-corruption,

continues on page 10 →



supported by structured policies and controls aligned with widely accepted compliance management principles. It strengthens our ability to identify and manage risks proactively, and to maintain effective internal controls in a disciplined and auditable manner. It supports responsible management of our environmental footprint, recognizing that our industry must continuously improve its contribution to sustainability and climate objectives. It also reinforces our commitment to respect human rights and fair working conditions, including through vigilance across our value chain and responsible supplier practices.

As Dietsmann continues to evolve and expand, the importance of governance grows accordingly. Our ambition to accelerate digitalization and advanced maintenance solutions through data analytics, remote monitoring, and prescriptive maintenance brings new opportunities, but also new responsibilities. Digital transformation must be guided by strong governance to ensure cybersecurity, data integrity, and trust. Similarly, our growth ambitions across Africa, the Middle East and Europe require governance that is consistent, resilient, and locally anchored able to respect local realities while holding a shared standard of excellence and responsibility.

A strong governance framework also means being transparent about our progress and our areas for improvement. We are committed to a structured approach that encourages continuous improvement, objective performance monitoring, and clear accountability at all levels consistent with ESG expectations and external sustainability assessment methodologies. This includes not only policies and procedures, but also the day-to-day discipline of leadership: setting expectations, reinforcing safe behaviors, ensuring compliance, and promoting a culture where people feel empowered to speak up. This report is one of the ways we hold ourselves accountable. It provides insight into how we are strengthening our governance practices, how we structure oversight, and how we ensure alignment between our strategic priorities and our CSR commitments. Ultimately, the credibility of governance is demonstrated through trust. Trust is

earned through consistency: doing what we say, acting when it matters, and being accountable when we fall short. It is built through a culture where people feel protected and respected, where leadership listens, and where responsibility is shared. It is reinforced by our belief that a company can only succeed in the long term if it creates value not for one stakeholder, but for all customers, employees, shareholders, and society.

I would like to thank all Dietsmann teams and leaders who contribute to making governance a lived reality, not just an organizational principle. Every decision made with integrity, every risk prevented through vigilance, every improvement driven by accountability, and every effort to protect people and communities strengthens our collective contribution.

As we present this new edition of our CSR Report, we reaffirm our commitment to responsible leadership and to continuous progress. Governance will remain a key enabler of our purpose: delivering operational excellence while acting as a trusted partner and a responsible corporate citizen wherever we operate.

Cesare Canevese

*Chief Executive Officer
Dietsmann*

Ethics and Compliance

Our commitment to ethics and compliance is the foundation of our business, guiding every decision, action, and partnership. By embedding ethics and compliance into our daily operations, we not only protect our reputation but also strengthen trust with stakeholders. This commitment ensures that our growth is sustainable, responsible, and aligned with our core values.

Compliance is not merely a set of bureaucratic procedures; it is an integral aspect of **efficient organizational management** that delineates standards for internal controls and risk management. When these standards are enforced effectively they contribute towards increasing operating efficiency, minimizing errors and complications and ensuring the **realization of the Company's strategic goals**.

Sharing principles of ethics and compliance enables people to recognize and **report illegal or unethical activity**; this can help to avoid waste, fraud, abuse, discrimination, and other practices that disrupt operation and could put our organization at risk. By establishing **strong compliance** frameworks, businesses can **mitigate reputational risks** and **earn the trust and loyalty of their stakeholders**. To ensure we carry out activities in a responsible way we implement a **zero-tolerance policy for bribery or unethical influence in any form**. Our monitoring is, therefore, focused mainly on the adoption of ethical standards aimed at **combating corruption, fraud and influence peddling**. We also ensure the protection of personal data.

Compliance with all relevant legislation and regulations is monitored by the Legal and Compliance department and the internal and external auditors.

With the aim of implementing even stronger ethics and control mechanisms, an **Ethics Committee** was formed in 2012. The Ethics Committee is Chaired by the Company's Chief Legal Officer. Our Business Code of Conduct and Ethics Policy provides the framework for our approach to responsibility in terms of management ethics, integrity and legal compliance as well as our responsibilities towards and amongst our employees, society and the environment.



Rob Lindner

Chief Legal Officer

"In an increasingly complex and fast-moving business environment, compliance remains a cornerstone of sustainable and responsible growth. By embedding ethical conduct, transparency, and accountability into everything we do, we strengthen the trust of our partners, clients, and communities — an essential asset in today's global and interconnected economy."

Compliance goes far beyond meeting regulatory requirements. It is a proactive discipline that enables us to anticipate risks, adapt to evolving standards, and implement robust controls to protect our workforce, our operations, and our reputation. A strong compliance culture equips the company to navigate uncertainty with confidence and resilience.

At Dietsmann, compliance is fully integrated into our operational and strategic priorities. We remain firmly committed to preventing and detecting risks such as fraud, corruption, money laundering, and other financial and ethical misconduct. Through continuous improvement of our policies, training, and monitoring processes, we ensure that integrity and security are upheld across all our activities worldwide.

This is our vision of compliance: not merely an obligation, but a driver of performance, trust, and long-term value in an ever-evolving global business landscape."

Highlights

We have never been the subject of any investigation, legal proceedings or incident involving pollution, Human Rights, Labor Rights or Ethics. Dietsmann has also subscribed to United Nations Global Compact

Economic sanctions, trade controls, anti-money laundering

We **comply with all applicable anti-money laundering laws and regulations** and never engage in business aimed at financing or supporting crime or terrorism. **Every transaction** that may pose a risk is subjected to stringent **pre-approval requirements** and **due diligence**, the result of which determines whether the transaction can proceed or whether it can only proceed subject to additional safeguards.

Anti-bribery and corruption

We **prohibit all types of corrupt practices**. Our documentation contains rules and procedures designed to prevent corruption. Improper payments related to any and every transaction, whether that transaction is with a government official or a private party, are prohibited. All our employees receive copies of the Company policies and procedures that form part of the Business Code of Conduct and are required to read, understand and follow them. **Employees** are expected to exercise **sound judgment** and to show **fair and just behavior** in their daily interactions with colleagues, customers, suppliers and other business associates.

Procedures & Internal controls

We implement a **grievance mechanism** (Whistle-blower process) to encourage employees to report any violation of our policies and to ensure the **effectiveness of our global ethics and compliance programs**.

We have implemented **internal controls and accounting processes** designed to detect and prevent violation of Company policies relating to improper payment and to **ensure accurate books and records**.

All new **business partners** are asked to complete a **Due Diligence Questionnaire** so their values can be assessed and to ensure business partners **abide by all applicable anti-corruption laws and regulations**. This Due Diligence protects the Group companies from being involved in transactions with entities or individuals included in an economic sanctions list and/or trade control list.

All business opportunities are subject to a **risk analysis**: a risk assessment is done following a step-by-step procedure, identifying risks in the following areas: Technical, Resources, H&S, Commercial, Contractual, Finance, Compliance.

Training

Every employee likely to interact with government officials (i.e. senior management) receives focused **anti-corruption training**.

Key Figures

0

Corruption incidents reported

0

Confirmed case of corruption or bribery reported

0

Conflict of interest cases reported

Commitments

Participation in various international initiatives allows us to share knowledge with other proactive actors in different sectors and identify potential synergies that could **drive positive impacts**.

United Nations Global Compact

In 2021, after a decade of involvement with the United Nations Global Compact project, we decided to upgrade our membership to the participant level. In addition, to report our results and identify areas of improvements and best practices that could be implemented we regularly participate in webinars and programs launched by local networks.



Monaco's National Energy Transition Pact

As a member of Monaco's National Energy Transition Pact (PNTE) we are committed to reducing our greenhouse gas emissions within the Principality. Towards this end we have established a strategy around the three main energy transition axes: Mobility, Waste and Energy management.



SDGs

In parallel, in 2016 we decided to follow the Sustainable Development Goals published by the UN the previous year. We decided to start by focusing on 12 of the 17 Goals.



OGCI

In March 2022 the Oil and Gas Climate Initiative, a consortium led by the CEOs of major energy companies from around the world, launched the « Aim for Zero Methane Emissions Initiative ». This initiative enables them to work together to reduce the warming impact of operational methane emissions.

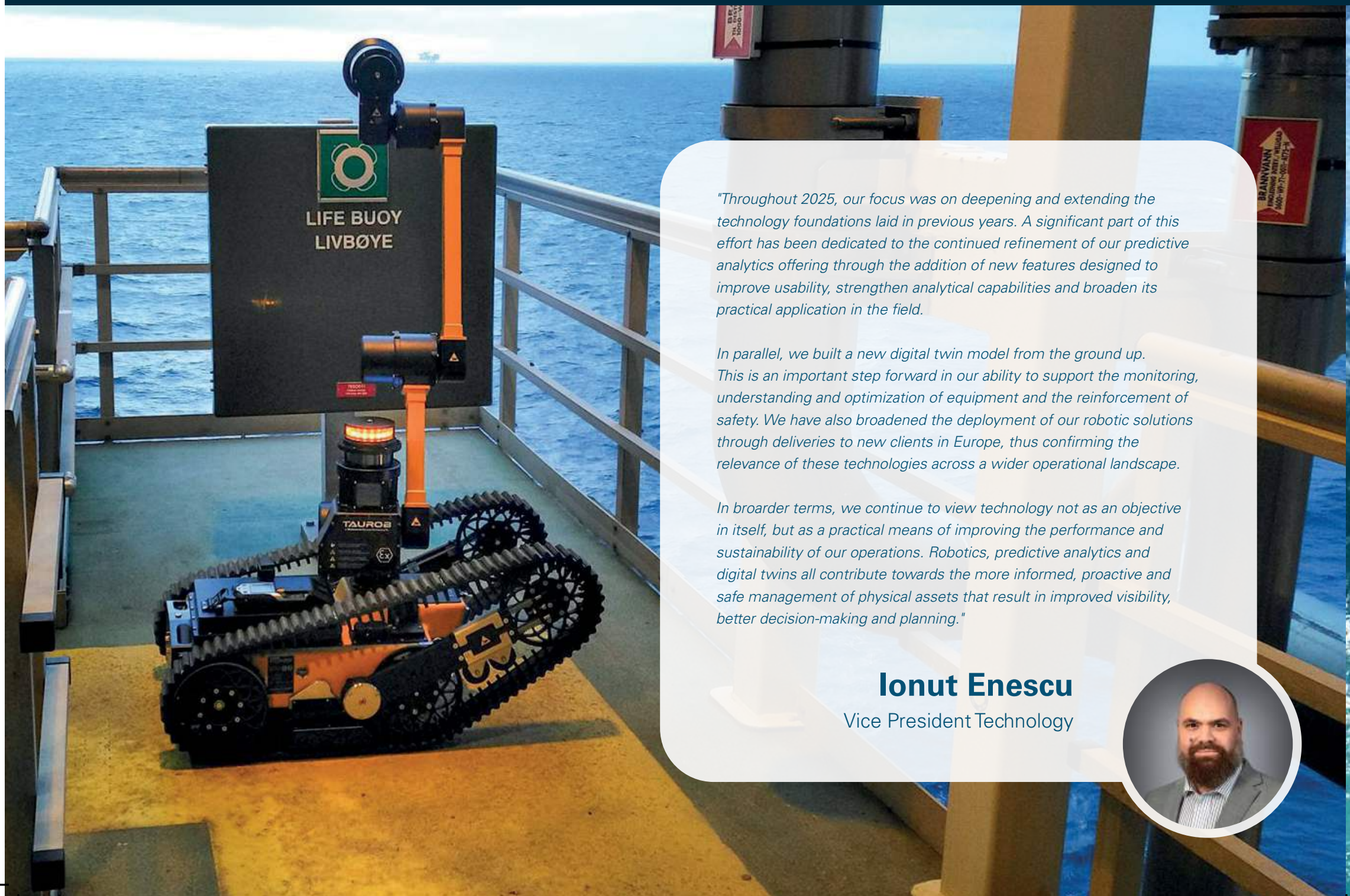


The SDGs are revised on a regular basis.

As a leader in the field of maintenance in this sector we support this initiative and are contributing our operating site expertise to help towards achieving its ambitious goal.

Innovation Advanced Technology





"Throughout 2025, our focus was on deepening and extending the technology foundations laid in previous years. A significant part of this effort has been dedicated to the continued refinement of our predictive analytics offering through the addition of new features designed to improve usability, strengthen analytical capabilities and broaden its practical application in the field.

In parallel, we built a new digital twin model from the ground up. This is an important step forward in our ability to support the monitoring, understanding and optimization of equipment and the reinforcement of safety. We have also broadened the deployment of our robotic solutions through deliveries to new clients in Europe, thus confirming the relevance of these technologies across a wider operational landscape.

In broader terms, we continue to view technology not as an objective in itself, but as a practical means of improving the performance and sustainability of our operations. Robotics, predictive analytics and digital twins all contribute towards the more informed, proactive and safe management of physical assets that result in improved visibility, better decision-making and planning."

Ionut Enescu
Vice President Technology







Social





"When we talk about Corporate Social Responsibility, we often focus outward on communities, the environment and compliance. But one of the most powerful and measurable forms of CSR is how responsibly we identify, develop and retain our talent. The HR function plays a critical role by bringing structure around talent identification using objective data, consistent assessment, and long-term workforce planning.

Equally important is how we support employee's careers, through targeted development and internal mobility frameworks that ensure skills remain relevant as the business evolves.

This approach to CSR is strategic. By investing in employability and career continuity, we fulfill our responsibility to our people while strengthening organizational resilience and leadership sustainability.

Through fair recruitment practices, diversity and inclusion initiatives, employee well-being programs and ethical workplace policies, HR ensures that social responsibility begins within the organization.

When employees are treated with respect, provided with equal opportunities, and encouraged to contribute to society through volunteering and sustainable practices, CSR becomes part of the company's culture rather than just a policy. In this way, HR transforms CSR from an external commitment into an internal reality and creates a motivated workforce and a socially responsible organization."

Roberto Oirav

Group Human Resources Director



Attract and retain the best talents



Highlights

- Strengthened internal mobility through transparent job opportunities shared across all subsidiaries.
- Building and upskilling local teams for sustainable operations in Uganda.
- Young Graduates Insertion program through the VIE.
- Industry Month initiative in France to promote careers and engage future professionals.

At a time in which the Oil & Gas sector is facing increasing challenges in attracting new talent, particularly among younger people, **Dietsmann combines workforce stability with active talent renewal**. The retention rate is calculated on the basis of the average workforce during a given period and includes departures due to resignation, absconding and dissatisfaction. The percentage of employees who remain with the company during the period reflects employee loyalty and workforce stability. In 2025, Dietsmann achieved a retention rate of 94.41%.

Key Figures

94.4%
Retention Rate

32%
Of our employees
have over 10 years
of seniority

51
Promotions and
mobilities among
expatriate personnel

This rate which has remained stable for many years while coexisting with the integration of new talent, has contributed towards an **average employee tenure of over six years across the Group**. It illustrates the effectiveness of our approach of promoting sustainable employment, knowledge transfer and long-term engagement.

Entering a new market in Uganda

In 2025, the Group reached a key milestone with the establishment of Dietsmann in Uganda. This has laid the groundwork for a long-term, locally anchored operation. Administrative and general service teams comprise 80% Ugandan nationals and 60% women. A dedicated international training team of Dietsmann core trades experts, was set up to design tailored pedagogical content and deliver **high-level training to future Ugandan oil & gas professionals**. This program enables progressive skills development across multiple operational sites and training centers, including the Dietsmann Qualification Center in France and facilities in Angola and Congo. **Nearly 200 local trainees** benefited from intensive technical training in four key disciplines: Electrical, Mechanical, Instrumentation and Production & Process.

Employment by geographical area

Total Workforce
4,232 (End 2025)





Attract and retain the best talents

Young Graduates Insertion

Attracting young professionals has long been a priority for Dietsmann, particularly through initiatives targeting young graduates entering the energy sector. The **VIE program**, developed in partnership with Business France, plays a central role in this approach by offering international operational experience. This pathway has proven effective, **leading to permanent hires within the Group while supporting the development of young talent.**

Dietsmann has built on this foundation by extending its talent strategy to include earlier career stages and strengthen its engagement with students. Since late 2025, **partnerships with French and European schools** have been developed to promote internships and graduate opportunities, reinforce employer branding and engage directly with students through career fairs. These initiatives are complemented by technical presentations and academic collaborations.

"I joined Dietsmann Congo as a VIE with the ambition of undertaking a demanding and enriching international experience at the heart of industrial maintenance operations. The local context, the diversity of contracts and close exposure to a new culture provided a particularly formative environment to rapidly develop both technical and managerial skills.

As a methods and maintenance engineer, my role has a strong cross-functional dimension, as it combines team coordination, contract performance monitoring and local management. Beyond the professional scope, this experience has also been a significant human journey shaped by daily collaboration with local teams and the discovery of a new culture.

This experience has reinforced my commitment to Dietsmann and enables me to envision a long-term future within the Group. My ambitious is to continue evolving towards project management and operational responsibilities."

Romain Michon

VIE Maintenance Contract Engineer



Youth Integration Key Figures



5 VIE Contracts in 2025

- 4 Republic of Congo
- 1 Gabon



3 permanent hires following VIE:

- **2 women - Angola**
 - Contract site representative (offshore)
 - Maintenance contract engineer (Luanda)
- **1 man - Republic of Congo**
 - Construction engineer (Pointe-Noire)



Attract and retain the best talents

Attracting future talents through local engagement and early outreach

In a competitive and evolving job market, attracting future talent requires early engagement with younger people and strong partnerships within local communities. At Dietsmann, we combine social responsibility, education outreach and local collaboration to promote our professions and support the development of future skills.

In France, this commitment is reflected through initiatives such as Industry Month, during which **more than 150 students** were welcomed to our Salies-du-Salat site. Through site visits, hands-on workshops and exchanges with young professionals, students were introduced to industrial careers and early recruitment practices.

This initiative conducted in partnership with educational institutions, local authorities and industrial peers, supports youth employability, the renewal of technical skills and the integration of future talent, while strengthening our local engagement.

"Industry Month is a strategic initiative that allows us to build long-term bridges between industry, education and local territories. As well as visibility, it helps create sustainable talent pipelines by connecting young people with our teams and our professions at an early stage."

"From a management perspective, the initiative also strengthens internal engagement, as employees take an active role in sharing their expertise and values. Building on this momentum, we aim to further develop this approach in 2026 by expanding cooperation with industrial partners to reinforce our local talent ecosystem."

Elodie Torrens

Training Center & Development Manager,
France





Attract and retain the best talents

Upgrading the career management application : progress towards deployment

Significant progress was made on HR360, a modern and comprehensive performance and career management system designed to strengthen continuous dialogue with employees. Built on a competency-based approach, HR360 supports skills development, internal mobility and more structured career pathways across the Group.

The pilot phase, launched in 2025, covers annual and professional interviews. Full deployment across all subsidiaries is scheduled for 2026 and will be a key milestone in the modernization of talent development and employee engagement practices.

Talent mapping - Skills based organization program

In 2026, Dietsmann will roll out a Group-wide talent mapping and skills-based organization program covering all employee populations, including national and expatriate staff. This initiative aims to identify high-performing employees with strong potential and commitment, assess key competencies and associated training needs, and support career progression towards supervisory and managerial roles. The most promising profiles at the leadership level may be integrated into the Key Management Path (KMP), which is design to prepare future senior managers and strengthen the Group's long-term talent pipeline.



Looking forward

- Deploy a Group-wide talent mapping and skills-based organization program to identify high-potential employees and support progression towards supervisory and managerial roles.
- Roll out HR360, a more comprehensive and modern performance and development review system covering annual, professional and career development interviews.
- Strengthen partnerships with schools and universities to support early talent attraction.

Promoting equity, diversity and inclusion



Highlights

- WEP signatory since 2023, cementing our commitment.
- Strengthening awareness and engagement on these topics through consistent communication and practical initiatives across the Group, such as women's day celebration and gender-based violence prevention campaign.
- +1% women in management positions.
- France – Gender Equality Index 2025 (Index Égapro): 90/100.

Dietsmann people at a glance



4,232 total
workforce
headcount
(end-2025)



34% women in
administration
and management
positions



76 nationalities



66% of national
contracts
vs expatriate

Diversity rooted in multiculturalism

Our company is built on a rich, multicultural foundation with operations in multiple regions and countries and a workforce that represents **76 different nationalities** and reflects a wide diversity of cultures, backgrounds and perspectives. The diversity is not based on geography: nationalities and cultures are mixed across regions, countries and teams, which fosters daily collaboration beyond borders. This diversity strengthens **mutual understanding, adaptability and collective performance**.

Top 10 Nationalities and their distribution by Work Region

Nationality	Number of employees	Africa ¹	East Europe & Central Asia ²	West Europe ³	Middle East ⁴
Congolese	810	100%			
Indian	582	13%			87%
Angolan	442	100%			
French	369	31%		68%	1%
Nigerian	261	100%			
Gabonese	250	100%			
Romanian	218	21%	78%	1%	
Kazakh	206	5%	94%		1%
Libyan	170	99%			1%
Italian	128	39%	2%	57%	2%

Main countries of activities :

¹ Angola, Congo, Gabon, Libya, Nigeria, South Sudan, Uganda

² Kazakhstan, Romania - ³ France, Italy, Monaco - ⁴ Kuwait, Qatar

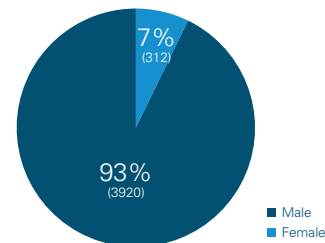
Promoting equity, diversity and inclusion



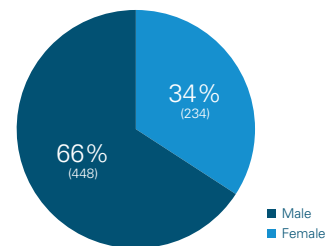
Inclusion is not only a value, but also a driver of sustainable performance.

Dietsmann operates in sectors historically characterized by a strong male domination of operational roles and administrative and support functions being held predominantly by women. This reflects the still gender-segmented career paths situation, which we are addressing with clarity and responsibility. Convinced that diversity of backgrounds, skills and perspectives strengthens the quality of decision-making and collective performance, inclusion is a cornerstone of our social responsibility strategy.

Gender all positions

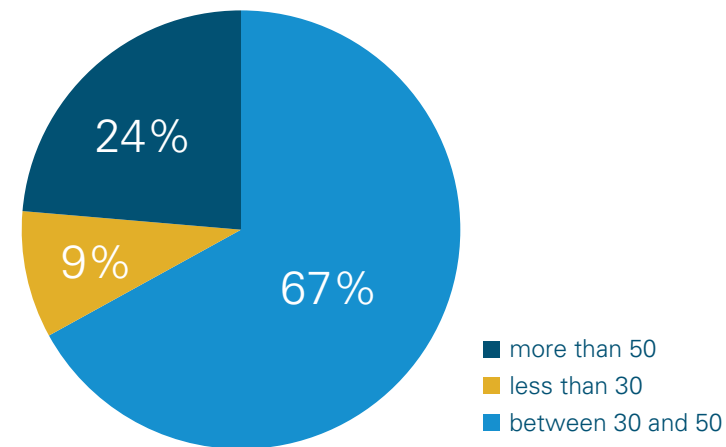


Gender in administration and management positions



Total workforce headcount as at 31/12/2025, End of reporting period

Age Categories



Average age of Dietsmann people : 43

Hires by profile and gender

Women accounted for 8.36% of total recruitments during the year.

Gender	F	M	F	M
2024	104	453	8	427
2025	82	577	5	377
	National		Expatriate	

Promoting equity, diversity and inclusion



Diversity in Management & Governance

As of 2025, the Group has **124 managerial positions**, of which **29 are held by women (23%)**.

The positions identified as **Middle and Top Management** cover a wide range of strategic and operational leadership roles, including executive directors, country managers, financial and human resources managers, project managers, and specialized Group directors. These roles represent both **functional leadership** (finance, HR, IT, HSE, operations) and **business leadership** (country and regional management, business development, executive roles), ensuring governance, coordination, and strategic decision-making across the Group.

The 29 managerial positions held by women are in the fields of Finance, Human Resources, Communication, Payroll, Tendering, and IT-related functions. The current male-to-female ratio within **Dietsmann's administration, management, and control bodies** stands at 6:1, with female representation mainly present at the Supervisory Board level.

Audrey has been a key contributor to Dietsmann France for over two decades. For more than 10 years, she has held the strategic role of Head of Tendering Department, where every construction project truly begins, from analyzing client requests to shaping competitive and robust proposals.

Audrey's journey reflects expertise, commitment and the growing place of women in industrial leadership roles.

Audrey Soucasse

Head of Tendering Department
Construction Activities



Women in Management – Key Figures



23%

women in management
(+1% vs. 2024)

93%

on permanent
contracts

13

nationalities
represented

46

years median age

9

years average
seniority

Promoting equity, diversity and inclusion



Mobilizing against Gender-Based Violence

In 2025, Dietsmann took part for the first time in the international UNiTE campaign led by UN Women, as part of the **16 Days of Activism Against Gender-Based Violence**. This initiative marked an important step in our commitment to human rights and gender equality, with a specific focus this year on **digital violence against women and girls**.

Teams from several of our subsidiaries actively engaged in the campaign by sharing awareness materials, organizing local actions, and contributing photos to demonstrate their support. The mobilization was particularly strong in Kuwait, where HSE and HR teams led impactful initiatives, and in Uganda and Angola, where teams showed great commitment. We were also deeply moved by the **beautiful drawings created by the children of our employees**, which added a powerful and human dimension to the campaign.

These collective contributions reflect the strong engagement of our people and our shared determination to promote a more respectful and safer environment, both online and in the workplace.



Promoting equity, diversity and inclusion



Celebrating International Women's Rights Day

Each year, Dietsmann celebrates International Women's Rights Day through a combination of **local initiatives and group-wide awareness actions**. Teams at all our locations organize meaningful moments to recognize and value women's contributions, including cultural celebrations featuring traditional dress, dedicated gatherings, shared meals, and symbolic gifts for female employees.

In 2025, this commitment was reinforced by a global awareness campaign that invited employees to reflect on gender equality through cinema. As part of this initiative, employees were offered access to "WOMAN", the powerful documentary by Anastasia Mikova and Yann Arthus-Bertrand, produced in partnership with La Grande Tourn e & Hope Production. The film, which features the voices of 2,000 women from 50 countries, highlights women's realities, challenges, strength and resilience around the world.

By combining local engagement with shared group initiatives, Dietsmann seeks to foster dialogue, awareness, and a deeper collective understanding of gender equality issues across all regions.



Looking forward

- Mandatory D&I training for 100% of HR managers and recruiters.
- Continued Group-wide awareness campaigns to further engage and sensitize employees.
- Age pyramid management policy.

Develop employee skills



Highlights

- Strengthening competency management with new tools to monitor and steer the TACT assessment and training program.
- Advancing training digitalization.
- Accelerating nationalization through targeted development of local technical skills.
- Positioning Morro Bento Center in Angola as a regional training hub.

Dietsmann believes training is a key driver of sustainable performance and long-term employability. We are committed to providing all employees regardless of their role, seniority or background, with fair and inclusive access to learning opportunities.

Our training approach is built on a shared responsibility between employees, managers and HR teams, that fosters a strong culture of continuous professional development. Through a combination of technical, managerial, soft skills, ESG and mandatory HSE training, we aim to equip our workforce with the skills required to operate safely, adapt to evolving job requirements and grow professionally throughout their careers.

Key Figures

1,651
Employees have completed a training

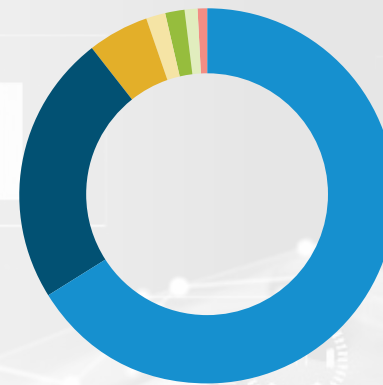
10,964
Days of training

1,032K€
Total training costs

Build future-ready skills

Dietsmann's training strategy aims to anticipate evolving business and operational needs by continuously developing future-ready skills across the workforce. Our programs focus on strengthening technical expertise in our core activities, while also enhancing the managerial, digital and behavioral competencies required to adapt to changing work environments.

Training days by operational level (OPL)



Training Days by OPL

- Technician operator: 7268 days (66%)
- Technician expert: 2569 days (23%)
- Trade Supervisor: 558 days (5%)
- Support team leader: 192 days (2%)
- Administrative staff: 184 days (2%)
- Operational management: 113 days (1%)
- Middle & top management: 80 days (1%)



89% of our training are dedicated for our technicians' operator and experts.

Develop employee skills

TACT – Driving structured skills development

Supporting our skills development strategy, TACT (Technical Assessment and Campaign Training) is a **digital platform** designed to **assess, monitor and strengthen technical competencies** across the Group. In an evolving operational environment, ensuring that employees possess the right expertise for their roles is essential to both safety and performance.

Structured around targeted assessment campaigns, TACT uses profession-specific questionnaires to evaluate competencies in critical technical domains such as electrical, mechanical, instrumentation and HVAC. The platform enables precise identification of skill gaps and supports the alignment of proficiency levels with operational requirements.

Along with evaluation, TACT provides managers and HR teams with actionable insights through dynamic dashboards and performance indicators. This data-driven approach facilitates informed decision-making, targeted training plans and effective workforce planning.

Employees can monitor their own progress, identify areas for improvement and take ownership of their development. This reinforces a culture of accountability and continuous professional growth.

TACT deployment :

- 3 E&I campaigns completed (Qatar, Nigeria, Angola)
- 1 Maintenance campaign ongoing (Angola)
- 1 Production campaign under preparation (Gabon)
- **Recruitment process** strengthened through technical assessments



Strengthening Management Capabilities

To support the development of managerial capabilities across the Group, Dietsmann offers structured management training programs through its iLearn platform in a **blended learning format**.

Combining autonomous e-learning modules with interactive live sessions led by dedicated trainers ensures both flexibility and meaningful engagement.

The program's remote accessibility and 24/7 availability enables managers to learn at their own pace while benefiting from group kick-off sessions, closing meetings and continuous support. Participants also have unlimited access to a comprehensive digital management reference tool that provides practical methods and structured guidance to strengthen leadership practices.

This flexible and digital learning model enhances accessibility across geographies, **encourages peer interaction** and supports the development of consistent management standards throughout the Group.

Develop employee skills

Dietsmann supports the development of local skills through practical training and knowledge transfer initiatives. By investing in hands-on learning and cross-country expertise sharing, we contribute to strengthening local employability and operational autonomy in our countries of operation.

Ugandan Teams trained in Angola

Dietsmann Angola has operated a training center in Morro Bento, Luanda for several years. Although initially set up in connection with the GMC contract and dedicated to training Angolan nationals in line with the nationalization plan, the center recently expanded its scope with the aim of becoming a **regional hub of expertise**. The specialized training program has been launched at our Angola Training Center as part of Dietsmann's commitment to sharing expertise and fostering collaboration across countries and regions.

This initiative was developed in response to a request from the TotalEnergies Maintenance contract in Uganda. The program focuses on Electrical and Instrumentation skills, ensuring that our teams are fully equipped to meet the technical demands of the project.

The training is being delivered by a team of experienced instructors:

- An expatriate Instrumentation trainer, bringing international expertise,
- And an Angolan Electrical trainer, showcasing our strong local capabilities.

Nationalization in Angola

As part of its nationalization strategy and commitment to strengthening local capabilities, the Angolan subsidiary launched a structured training program for six Angolan instrumentation technicians. Delivered at the *Institut de Régulation et d'Automation* (IRA) training center in Arles, France, this specialized program supports knowledge transfer, reinforces local expertise and strengthens operational autonomy in Angola.



Developing local skills in Congo

In 2025, Dietsmann Technologies Congo supported the graduation of **12 young apprentices** from the Centre for Education, Training and Apprenticeship in Industrial Maintenance (CEFA-MMI) in Pointe-Noire. All participants, from the Djeno area, completed a nine-month vocational program in Mechanical, Electrical and HVAC disciplines, that combined classroom learning with hands-on training at the Djeno Oil Terminal.

This initiative, delivered in partnership with CEFA-MMI and TotalEnergies EP Congo, is a clear example of the concrete implementation of Dietsmann's long-standing policy of **maximizing local content and skills development**, while supporting youth employability and the transfer of technical expertise within host communities.



Develop employee skills

Dietsmann Qualification Center

Looking beyond its operational activities, Dietsmann is strongly committed to skills development and knowledge transfer through its QUALIOPI-certified training center, the Dietsmann Qualification Center (DQC), which has been dedicated to industrial professions for over 10 years.

The Dietsmann Qualification Center specializes in mechanical, electrical, and instrumentation fields and leverages its trainers' expertise to benefit a wide range of audiences. Our experts, drawn from our subsidiaries around the world, share practical knowledge and field experience gained in diverse and demanding industrial environments.

To ensure flexibility and accessibility, training programs are delivered on demand, either at clients' premises, at Dietsmann sites in Toulouse and Salies-du-Salat, or remotely through online classes and autonomous e-learning solutions.

Our trainers, selected for both their technical expertise and strong teaching skills, contribute actively towards the skills development, safety enhancement, and long-term evolution of industrial professions.

DQC Key Figures 2025

351	1,088	98%	100%
Trainees	Hours delivered	Trainees satisfied	Pass rate



Looking forward

- Launching the next generation of leaders : KMP (Key Management Path) program 2026 with 10 high-potential employees already selected to follow a dedicated development journey.
- Engage technical experts, including retired professionals, to design and deliver training modules, supporting knowledge transfer.
- Implement a targeted development program based on the skills assessment of the Construction team in Angola.

Protecting human and labor rights



Highlights

- Our approach is embedded in the Group's values and formalized through a Human Rights Policy aligned with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for multinational enterprises.
- Living Wage internal assessment across all entities.
- Business Human Rights Accelerator Program 2025 participant.

Fundamental Rights protection

Dietsmann is firmly committed to upholding fundamental human rights, with a strict **zero-tolerance** approach to child labour, forced labour and human trafficking. This commitment is embedded in our policies and applies to all employees and subcontractors, across all countries and entities.

We strictly prohibit the employment of **any person under the age of 18**. All workers are **engaged freely**, with the right to leave employment in accordance with legal and contractual conditions. This commitment is supported by robust verification and control mechanisms, including dedicated policies and procedures, mandatory document checks, system-based controls, regular reporting and audits. Age and identity verification of both employees and subcontractors is completed systematically prior to any contractual engagement or site access. Any suspected non-compliance is addressed immediately through defined corrective actions.

Key figures

93%

of employees have signed the Business Code of Conducts

7

Number of Internal Audits

0€

Of fines for social compliance issues

Access to remedies

In line with ILO principles and international labor standards, Dietsmann has implemented formal grievance mechanisms, including a whistleblowing management procedure, to enable employees and relevant stakeholders to raise concerns in a confidential manner and without fear of retaliation. These mechanisms support fair, transparent and timely handling of reported cases and contribute towards the effective remediation of identified issues.

Key facts :

- **Zero cases** of child labor, forced labor or human trafficking identified or reported (2025 and previous years).
- **7 internal Human Resources audits** conducted across major subsidiaries: Congo, Gabon, Libya, Angola, Nigeria, Italy and Romania.
- All employees are employed under a **regulated contractual framework**. 100% of employment contracts are systematically reviewed to ensure compliance with applicable labor laws and internal Group policies.
- **Confidentiality and non-retaliation** embedded in grievance and whistleblowing processes.

Protecting human and labor rights



In 2025, we took part in the **UN Global Compact Business & Human Rights Accelerator**, a six-month practical workshop designed to help companies address real human rights challenges in a structured and methodical way. The program enabled us to assess our practices critically, identify concrete risks, and translate insights into a **clear and actionable improvement plan**. This initiative supports continuous progress by turning reflection into measurable action aligned with international human rights standards.

Dietsmann's most significant Human Rights priorities

Our participation in the Business & Human Rights Accelerator identified the priority salient human rights issues shown below. This first-level assessment will be further refined through the double materiality analysis planned for 2026.

Our workers

- Health & Safety
- Working conditions
- Diversity & Inclusion
- Harassment & violence at work

Workers in the value chain

- Same issues of our workers
- Collective bargaining & freedom of association
- Forced labor

Community

- Health & safety
- Adequate standards of living
- Harassment & violence

"Its staff are Dietsmann's most important business asset. Human rights are central to our concerns, and shareholders, directors and department heads support and monitor compliance with existing policies, rules and procedures. The constant evolution and progress in the area of respect for human rights in the workplace motivates us to join initiatives, forums and training in this area."

Participation in the Business & Human Right Accelerator program promoted by the UNGC has allowed us to appreciate the efforts made over the years and to realize that we must never let our guard down and must maintain and promote initiatives especially in countries in which relevant laws and rules are still weak."

Roberto Oirav

Group Human Resources Director



UNGC Netherlands – Closing Session (July 2025) →



Protecting human and labor rights

Living wages journey

As part of our Forward Faster 2030 commitment with the United Nations Global Compact, we initiated the first phase of our living wage roadmap in 2025. This initial phase focused on **building solid foundations** for a consistent and transparent approach. It included the mapping of potential wage gaps, the identification of relevant local living wage reference sources, and the definition of clear rules for considering salary components and in-kind benefits.

To support the robustness and credibility of this approach, we plan to formalize a partnership with the **Fair Wage Network**. This will support us throughout the implementation process and provide independent **expertise and certification of our living wage practices**.

The first consolidated results of this work will be published on the United Nations Global Compact platform before the end of July 2026.

This initial assessment provides a robust baseline to support the progressive implementation of corrective actions, in line with our objective to ensure that **100% of employees' earnings are at or above a living wage by 2030**.



Looking forward

- Living wages reporting and certification.
- Launch of a new Human Rights awareness campaign to strengthen understanding of salient human rights issues and reporting mechanisms across the Group.

Improve working conditions and well-being



Highlights

- Decent working conditions policy updated.
- Prevention and awareness-raising campaign about harassment and mental health in the workplace.
- Promoting wellbeing and physical activities.

Key Figures

90%
Wellbeing week satisfaction rate

100%
Of employees received a medical follow-up

100%
Of subsidiaries run information campaigns or organize events to promote well-being



From silence to sharing

To reinforce the importance of mental health at work and encourage a supportive team culture, for the past three years we have considered **World Mental Health Day** (10 October) a key date in our well-being calendar.

Our 2025 awareness campaign focused on the theme **“Simple Words, Better Days”** to highlight how early, compassionate conversations can make a real difference. A dedicated Well-being Flash to all countries gave employees practical guidance about being prepared to talk about how they feel and talking to someone they're worried about.

By promoting **open dialogue and mutual support**, this initiative aims to prevent situations from escalating, encourage timely access to help, and remind everyone that mental health is a shared responsibility.

As emphasized by the World Health Organization:

“There is no health without mental health.”

Key facts

- Mental health awareness embedded **over 3 years**.
- **7 trained mental health aiders** to support employees.

Improve working conditions and well-being



Preventing violence and harassment at work

Dietsmann is committed to a **zero-tolerance approach** to all forms of violence and harassment at work, applicable to employees and third parties. This commitment is supported by a dedicated anti-harassment policy, that complements the Business Code of Conduct, and a structured prevention framework.

Key actions include:

- **Prevention and awareness:** mandatory Business Code of Conduct & Ethics policy training for all employees (including new hires, with signature of the compliance declaration), mandatory e-learning on violence and harassment, on-site toolbox talks supported by dedicated awareness presentations and targeted communication campaigns linked to key international events (e.g. International Day for the Elimination of Violence against Women – [see 2025 campaign section](#)).
- **Support and reporting mechanisms:** mobilization of local management and HR/HSE teams as first points of contact, prompt and confidential handling of alerts by the Group Ethics Committee, a secure whistleblowing system enabling confidential reporting, and a long-standing partnership with an external professional provider to ensure access to psychological support when needed.

Key figures end 2025 :

- **93%** of the total workforce has signed the Business Code of Conduct
- **4 subsidiaries** enrolled in the dedicated e-learning (887 employees)
- E-learning completion rates:
France/Monaco : **72%**
Congo/Gabon : **9%**
Global : **27%** of enrolled employees

HR Policies and Decent Working Conditions

HR Policies provide a consistent framework to ensure ethical conduct, equity and respect for human and labor rights across the Group, that comply with local regulations and aligned with internationally recognized standards, including the ILO and UN Global Compact principles.

In 2025 we reaffirmed our commitment to fair, safe and dignified working conditions for all employees by reinforcing this framework through the implementation of a **Decent Working Conditions Policy**.

To support effective implementation, the Human Resources Department plans to **conduct specific audits of subsidiary practices**. The audits will cover working conditions and broader social topics in order to monitor performance, assess compliance and identify areas for continued improvement.



Improve working conditions and well-being



Promoting physical activity and supporting meaningful causes

Our company encourages physical activity as part of its approach to employee well-being, while actively supporting charitable initiatives that create positive social impact.

No Finish Line

Continuing a **16-years commitment** (since 2009), in 2025 we once again took part in No Finish Line in 2025, the charity race held in Monaco under the High Patronage of Prince Albert II of Monaco. Thanks to registrations, donors and sponsors, 1 euro is donated for every kilometer completed to fund projects led by **Children & Future for disadvantaged or sick children**.

The 26th edition proved to be a record-breaker - it exceeded the collective target with 375,245 km run which meant it raised the same amount in euros to finance around 20 projects. The runners in this wider mobilization included 106 Dietsmann employees, their families, friends and even their dogs who collectively covered 3 220 km. This effort reflects both our long-standing loyalty to the initiative and the solidarity of our teams. Next milestone: the 27th No Finish Line with new records to beat.



Odyssea

In 2025 our French subsidiaries took part in Odyssea for the first time. The races in Toulouse and Marseille were joined by our teams based in Toulouse/Salies-du-Salat and Aix-en-Provence. This initiative supported the **fight against breast cancer** through a solidarity event, contributing to local healthcare initiatives and patient support programs.

The 16 employees who participated contributed towards a nationwide initiative that has raised €18 million since 2002 through a circuit of 12 races across France. This first participation reflects our commitment to employee well-being, team spirit and meaningful local engagement in support of health-related causes.



Improve working conditions and well-being



Well-Being and Team-Building events

Dietsmann promotes the organization of team-building and wellbeing events, by encouraging collective participation wherever operational conditions allow. These moments foster **team spirit, healthy lifestyles and shared engagement**, while strengthening social ties within and beyond the workplace. The following examples illustrate this approach in practice.



Beach Rugby Tournament in Pointe Noire

Dietsmann co-organized a Beach Rugby Tournament that brought local clubs and corporate teams together for a weekend dedicated to sport and cohesion. The event fostered team spirit, sportsmanship and community engagement, highlighting the positive connections between companies and local sporting initiatives.



Wellbeing Week

Our headquarters held the third edition of its annual Well-Being and Team-Building Week. Centered on the theme of travel, the event offered employees a moment of escape, connection and shared experiences, achieving a 90% global satisfaction rate and reaffirming the strong engagement of our teams in initiatives that promote well-being and cohesion.



End of Ramadan Celebration

Our colleagues in Qatar welcomed the final week of Ramadan with a group Iftar celebration together with their families. Ramadan is the month of fasting, but it is also about community and coming together to share the experience and support each other.



Labor day

To mark Labor Day on May 1st, gifts are offered across our subsidiaries as a sign of recognition for employees' work and engagement.

Looking forward

- Higher completion and more countries enrolled on harassment e-learning.
- Conducting Internal audits in Subsidiaries to drive continuous improvement across the Group.
- Renewed awareness campaign on employee well-being and mental health.

Improve working conditions and well-being



Responsible Leadership through dialogue and employee Well-Being

In a complex and multicultural operating environment, leadership rooted in listening, trust and respect plays a decisive role in strengthening employee engagement, well-being and long-term organizational resilience.

In March 2025, this approach was meaningfully recognized when national staff in Juba awarded Country Manager, Patrizio Romano a Trophy of Appreciation. The trophy acknowledged the the collective efforts undertaken to improve working conditions, promote dialogue and support employee well-being. The following testimonial illustrates how responsible leadership, grounded in continuous social dialogue and people-centered initiatives, translates into concrete actions and positive social impact at country level.

"For me, leadership starts with listening. In a complex and multicultural environment such as South Sudan, effective leadership is not only about setting direction, but about creating space for open dialogue, mutual respect, and trust between management and teams. Sustainable performance is built when people feel heard, valued and involved in a shared sense of purpose."

At both country and Group level, responsible leadership means combining strategic vision with strong human values. Social dialogue is not a formal or occasional exercise, but a daily practice that enables transparent communication, strengthens collaboration and improves decision-making. Regular engagement with national staff allows management to better understand local realities, anticipate challenges and implement solutions that are both effective and sustainable, ensuring alignment between corporate objectives and local execution. Employee well-being and engagement are fundamental drivers of long-term organizational resilience. When employees feel respected, supported and recognized, they are more motivated to take ownership, contribute proactively and grow professionally. This people-centered approach has a direct and positive impact on safety culture, operational efficiency, talent retention, and overall stability at country level.

This commitment was meaningfully affirmed in March 2025, when national staff in Juba recognized my leadership and the collective efforts of our team. Their acknowledgment reflected the tangible impact of initiatives developed

through continuous dialogue and aimed at addressing the daily challenges faced by employees. These included salary advances during periods of economic pressure, insurance coverage extended to employees' families, in-house training programs to build local capacity in support of South Sudan's Nationalization Program and continuous access to appropriate safety equipment. Such measures translate responsibility into concrete action and align with the UN Sustainable Development Goals, particularly SDG 3 (Good Health and Well-Being), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities).

This recognition confirmed that responsible leadership is measured not only by results, but by the quality of relationships built over time and the positive impact leadership has on people's professional and personal development. Investing in people, promoting open dialogue and prioritizing well-being are not standalone initiatives; they are essential components of sustainable and responsible business performance. These principles remain at the core of my commitment to the organization and to the people who drive its success every day."

Patrizio Romano

Country manager, South Sudan





Health
Safety
Environment
Quality



"Thanks to the exemplary commitment of our operational teams, the expertise of our HSEQ teams and the ongoing involvement of our managers, Dietsmann once again achieved excellent HSE and Sustainability performance over the past year.

As in previous years, we organised two major events: Safety Week and Sustainability Week. These initiatives were key moments for raising awareness and promoting dialogue and enabled us to mobilise all employees, whether operational or administrative, around Safety and Sustainability issues.

Finally, in terms of sustainable development, Dietsmann had set a target of reducing its Scope 1 and 2 greenhouse gas emissions by 50% by the end of 2025. The mobilization and commitment of all subsidiaries enabled this target to be achieved and illustrated the Dietsmann's ability to translate its ambitions into concrete results."

Laurent Faure
Group Director
of HSEQ & Sustainability



Occupational health



Highlights

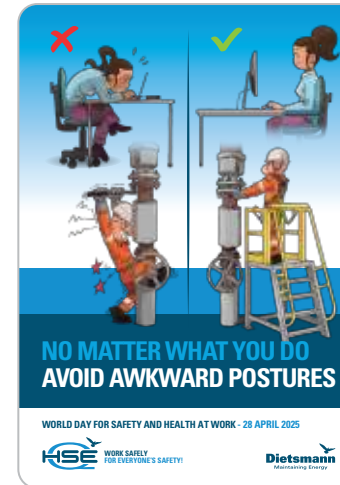
- Awareness campaigns were conducted to address risks related to awkward working postures.
- We implemented a psychosocial risk assessment campaign across all subsidiaries.

We regularly conduct awareness campaigns and issue reminders on diseases that are endemic in some of our subsidiaries (Ebola, malaria, AIDS, tuberculosis, cholera, etc.), and we inform our employees about the preventive measures they should take to protect themselves.

We are also committed to informing local communities about disease risks. In cooperation with local health authorities, we carry out awareness campaigns and, in some cases, support the purchase of hundreds of vaccine doses. All operational employees undergo an annual medical check-up to confirm fitness for work, while administrative employees receive medical examinations every two or three years, in accordance with local regulations.

Looking forward

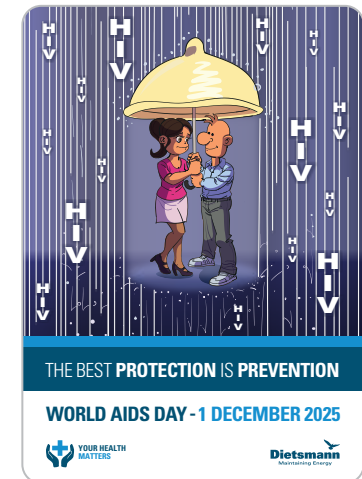
- In 2026, the psychosocial risk campaign will continue with the preparation and implementation of targeted action plans based on the survey results.



The awareness campaign addressing risks related to “**awkward postures**” was carried out **on site and in the offices** of all subsidiaries.

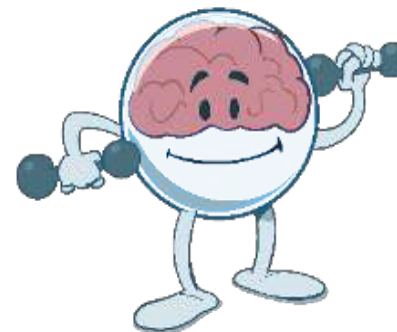


On **1 December**, we participated in **World AIDS Day**, with **awareness actions** implemented to enhance employees’ knowledge of **HIV** across all subsidiaries.



A **psychosocial risk** campaign was successfully carried out across all subsidiaries. More than **1,900** employees participated.

The results indicate a generally **positive** level of **work satisfaction** across the Group, alongside a **moderate** and **controlled** level of perceived **stress**.



Safety



Highlights

- From 2 to 6 June Dietsmann celebrated a **Safety Week** by launching the **Behavior Based Safety Campaign**.
- A new iLearning module on the topic of hydrogen sulphide (H₂S) has been developed and deployed for application within the subsidiaries.

Key Figures

9.62

Millions of man-hours worked

0.10

LTIFR

0.21

TRIR

Our HSEQ Management System process meets the requirements of the ISO 9001/14001/45001 standards as annually certificated. The ISO management system helps us further manage potential environmental impacts, fulfil compliance obligations and identify opportunities for improvement.

According to industry benchmarks, from a Lost-Time Incident Frequency Rate (LTIFR) perspective our workforce remains the safest among our industry peers. As noted above, in 2025 we performed our industry-leading personnel safety performance with a LTIFR of 0.10 per million hours worked.



Dietsmann promotes a strong Behaviour-Based Safety culture.

By encouraging safe behaviours, proactive intervention, and shared responsibility, we address risks before they lead to incidents.

Every action matters: observing, speaking up, and acting safely help ensure that the right behaviours and safeguards are in place - every time, before work begins.

Safety

Importance of an Occupational Health and Safety Management System

A robust Health, Safety, and Environment (HSE) management system is at the core of our daily operations. Its policies and procedures are brought to life through concrete actions such as regular risk assessments, site inspections, toolbox talks, safety training programs, and continuous engagement with our workforce. We ensure safety becomes an integral part of every task we perform by actively involving our employees, promoting open communication and encouraging hazard reporting and feedback. This hands-on approach allows us to anticipate risks, prevent incidents and continuously improve our practices by fostering a strong and sustainable safety culture across all our operations.

Risk Assessment and Continuous Improvement

Risk Assessment and Continuous Improvement Risk assessment is a cornerstone of our HSE management approach and is fully embedded in our daily operations. Through systematic task-based risk assessments, Job Safety Analyses (JSA), and site-specific hazard identification, we proactively identify potential risks and implement effective control measures before work begins. Our commitment to safety goes beyond prevention and relies on continuous improvement driven by regular site inspections, internal audits, management

reviews, and workforce feedback. This dynamic process enables us to adapt to evolving operational conditions, strengthen our preventive measures, and consistently enhance our safety performance.

Dietsmann's Commitment to Safety

At Dietsmann, we prioritize the safety and security of our employees, contractors, and visitors at all work sites. Our commitment goes beyond compliance; it reflects our core values of care and responsibility. We provide safe working environments through rigorous procedures, training programs, and emergency preparedness measures, ensuring that everyone who enters our facilities is protected.

Fostering a Proactive Safety Mindset

Improving employee behavior toward HSE is a key focus for our organization. We believe that safety is not just about rules—it's about mindset. By promoting a proactive approach, encouraging hazard reporting, and reinforcing positive behaviors, we strengthen safety into our culture. Through leadership engagement and continuous education, we empower our teams to take ownership of safety, making it an integral part of everyday work.



Looking forward

- Behavior-Based Safety (BBS) - our campaign continues in 2026 with the implementation of the "BBS observer" program aimed at continually strengthening our HSE culture.

HSE Achievement

Highlights

- Kuwait : 5 millions Safe Manhours without Lost Time Injury (LTI) - End of Q2 2025.
- Nigeria : 12 millions Safe Manhours without Lost Time Injury (LTI) - End of Q4 2025.
- Kazakhstan : Leadership Award in Occupational Health, Safety, and Environmental Protection – End of Q4 2025.

In 2025 our teams demonstrated outstanding Health, Safety, Security, and Environment commitment and performance and achieved remarkable milestones in multiple regions.

These achievements reflect our strong safety culture, operational excellence, and continuous focus on risk prevention.

Through collective efforts, proactive leadership, and rigorous application of HSE standards, we have successfully reached significant safety benchmarks. This has reinforced our position as a trusted and responsible partner for our clients worldwide.



This outstanding milestone reflects the strong commitment of our teams and management to safety excellence. Through strict compliance with HSE procedures, continuous training, and active workforce involvement, our Kuwait operations have maintained a high level of vigilance and prevention, ensuring safe working conditions and operational reliability.

This exceptional performance demonstrates the effectiveness of our HSE management system, leadership engagement, and safety-driven mindset across all operational levels. It highlights our teams' commitment to safe work practices, continuous improvement, and operational discipline and makes a significant contribution towards the achievement of our long-term safety objectives.



This prestigious recognition highlights the continuous dedication, leadership, and proactive approach of our Kazakhstan teams in promoting a strong HSE culture. Their consistent focus on hazard identification, risk mitigation, and workforce engagement has enabled them to maintain exemplary safety performance and exceed client expectations.

Sustainability

*"At Dietsmann, we fully recognize the **central role of sustainability within our core business and operations.***

In response to the challenges posed by climate change and resource depletion, we are committed to reducing our environmental impacts across our operations and, where relevant, along the value chain.

Our strategy prioritizes key actions such as cutting greenhouse gas emissions, improving energy efficiency and promoting circular economy principles.

We are also convinced that managing water wisely, minimizing waste and preserving biodiversity will ensure that our activities leave a positive mark on the planet.

With global initiatives such as the United Nations Sustainable Development Goals (SDGs), we aim on turning these commitments into measurable progress.

This report showcases our efforts, successes, and our roadmap for creating a low-carbon, resource-efficient future that benefits both people and the environment."

Elisabeth Muratori

Group Sustainability Coordinator



Carbon Footprint

2025 was a key milestone for Dietsmann Net Zero roadmap:

A critical data assessment was conducted by a third party to ensure the conformity of our methodology and data, as well as to validate our results with a reasonable level of assurance.

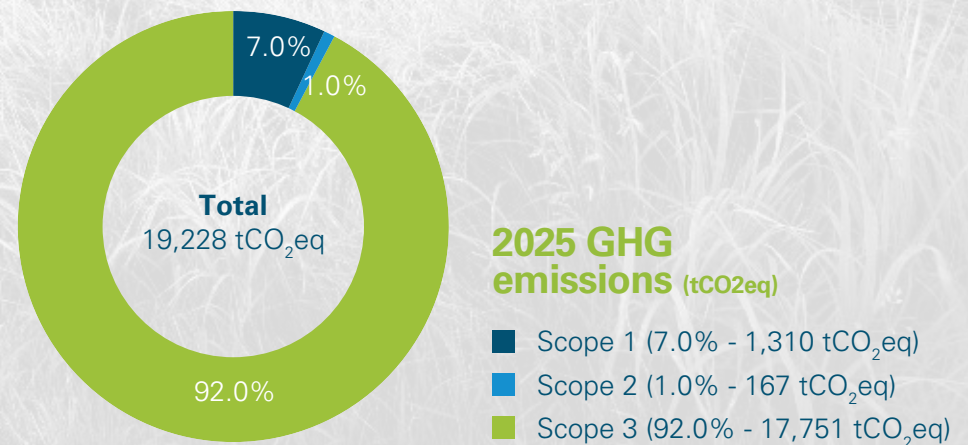
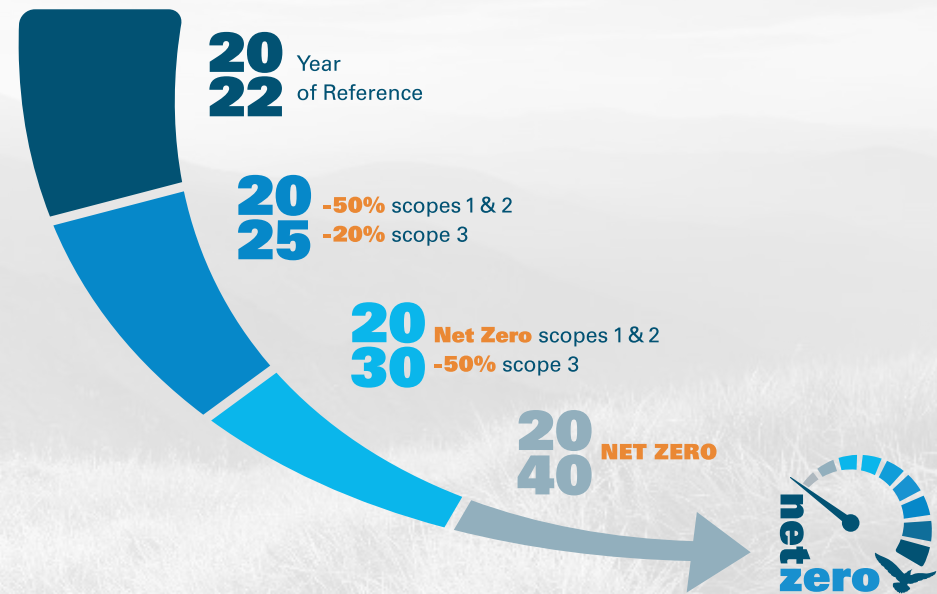
Dietsmann achieved its objective of a 50% reduction in CO₂e emissions for Scope 1 & 2 by 2025, thanks to emission reduction initiatives and a reduction in the vehicle fleet in Romania.

In 2025, the overall framework evolved significantly: Dietsmann measurement methodology was refined with more recent and accurate emissions factors (ADEME 2025). This change enhanced the accuracy and robustness of our footprint measurement.

As a result, a substantial decrease in Scope 3 emissions from the purchased goods and services category was reported.

This methodological change will be reflected in our group procedures, along with a recalculation of previous carbon footprints and an update of the global objectives and progress status to transparently reflect the operational efforts made toward emission reduction for scope 3.

Carbon intensity	
Per Manhour	Per Revenue
2.07 kgCO₂e/h	0.06 tCO₂e/k€



Energy Efficiency & Emission Reduction



Highlights

The use of R22 A/C units is banned throughout the Group which means not only **reducing CO₂ emissions** with lower GWP systems, but also **avoiding the release of any ozone depleting gases into the atmosphere.**

In 2025 Dietsmann subsidiaries implemented several initiatives that have contributed towards the general effort to reach **Net Zero emissions targets** and achieve **sustainability goals.**

Air Conditioning Congo

In DTC Base, **18 R22 and 27 R410A air conditioners systems were replaced with R32 gas units** therefore reducing our scope 1 fugitive emissions. In Congo, the objective is to replace all R22 former A/C with R32 gas units.

LED Libya

In Tripoli Office, **more than 300 light spots were replaced by LED lightings** in 2025 thus reducing electricity consumption by 19,200 kwh/year and contributing **to save approximately 80% of electricity dedicated to lightling.**

Key Figures

40.6 tCO₂e

avoided by the replacement
with lower GWP refrigerant gas

121 tCO₂e

avoided by installation
of LED lighting



Energy Efficiency & Emission Reduction



Highlights

70% of Dietsmann staff completed the GHG training module deployed across the Group which consisted in learning how to apply best CO₂ reduction measures and eco-friendly work habits.

Nationalization plan

In Kazakhstan, with Project 6020, a nationalization plan was successfully achieved leading to **100% local content**. The plan resulted in **removing 13 flights per year** between Uralsk and Belgrade which significantly reduced the carbon emissions from business travel in this subsidiary.

Optimization Measures

The office where expatriates and guests are accommodated was relocated to demobilize a company bus (previously used for office service). A switch to taxi use for city movements and pick-up/drop off for airport transfers was established.

Key Figures

6.73
tCo₂e
avoided

thanks to the
nationalization plan

2,293

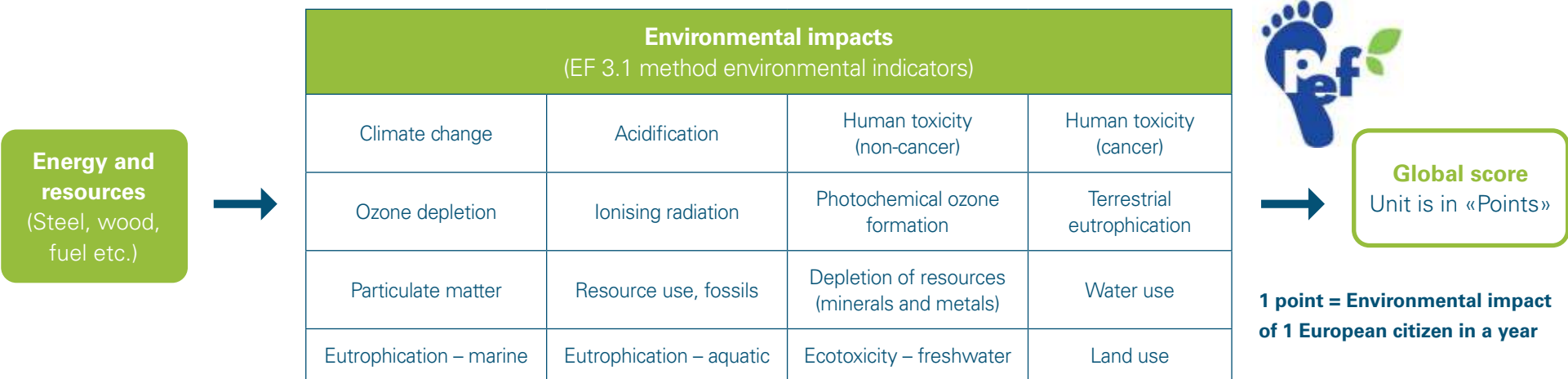
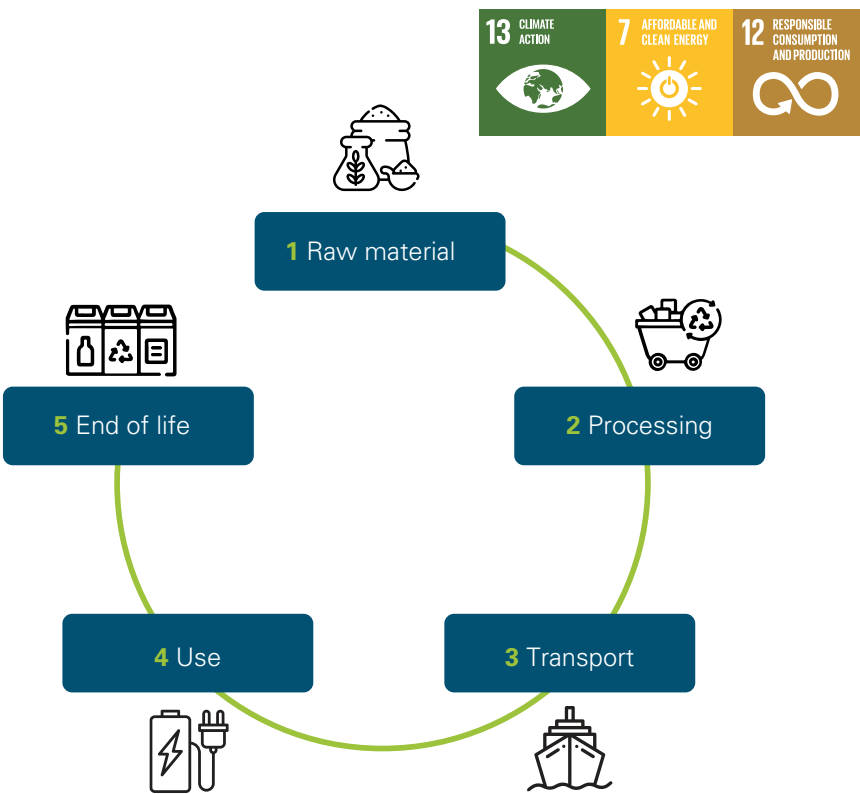
employees completed
the GHG reduction training



Life Cycle Analysis

Highlights

- Dietsmann performed, with the support of experts, the life cycle analysis of 2 shelters in Gabon & 2 electrical cabinets in Angola.
- The objective was to measure the environmental impacts of those products through all stages of production.
- 16 environmental indicators (PEF methodology) were used to provide a global score.
- The results of this analysis will enable us to further understand our environmental impacts and CO₂ emissions during the production stage and act towards it.



Waste Management & Clean-up Actions

As part of its sustainability commitments, Dietsman regularly conducts waste-related initiatives around its sites, supporting the preservation and restoration of fragile ecosystems and promoting employee engagement in environmental stewardship.



Beach Clean Up in Pecheur Beach (Congo)

A clean-up Pecheur Beach was carried out with the participation of the local NGO (Renatura) for the purpose of biodiversity preservation.

Result

3.5 tons of waste removed



Electronic waste recycling (Qatar)

A new treatment channel was implemented to collect and recycle Qatar's electronic waste with a new subcontractor (Seashore Group).

Result

40kg of e-waste recycled



Green Day Initiative (Nigeria)

1 day per month, Nigerian teams take part in a site walk-down to collect waste materials such as plastic cups, empty bottles, wood pieces, and cartons. This initiative, called "Green Day", reflects a strong commitment to sustainability and displays a continuous effort to maintain a clean and safe worksite.



Single Use Plastic Ban (Libya)

A collaboration with the purchasing department was established in Tripoli and with catering companies to replace disposable plastic bottles with refillable 16 liters container for drinkable water thereby completely eliminating plastic waste in Dietsmann offices.



Single Use Plastic Awareness (Kuwait)

As part of the Heat Stress Prevention Campaign, reusable water bottles were distributed to all site personnel. This initiative not only supported the health and well-being of our workforce by promoting adequate hydration but also contributed to our environmental sustainability goals by reducing the use of single-use plastics — effectively addressing both safety and environmental concerns with a single action.



Community Clean Up (Gabon)

Our teams in Port-Gentil carried out the complete cleaning of the market in the district where our base is located. In Gamba, the team extended this momentum to the coast, joining forces to clean up the beach and contribute to the preservation of the area's natural environment.

World Environment Day

Behavior-based sustainability was chosen as the topic of the 2025 Dietsmann **World Environment Day** on 5 June to help employees **better understand and measure the impact of their daily activities** towards sustainability.

This awareness ensured that sustainable workplace actions derive not only from processes but also from **staff involvement & collaboration**.

The program included a presentation on sustainable workplace behavior linked with:

- Energy efficiency
- Digital pollution
- Water conservation
- Waste management
- Smart commuting & travel
- Eco-friendly driving
- Chemical products



100% of Dietsmann employees have been sensitized to the impacts of their actions and how to behave in a more sustainable way.



2025 Sustainability Week

Topic: Energy Efficiency

- Energy management defines Dietsmann activities, and 2025 was the opportunity to address this as a central sustainability topic.
- Managing our consumption, selecting energy sources wisely, and **reducing our impact on the environment** was tackled during this Group event.

Key Figures

1,216

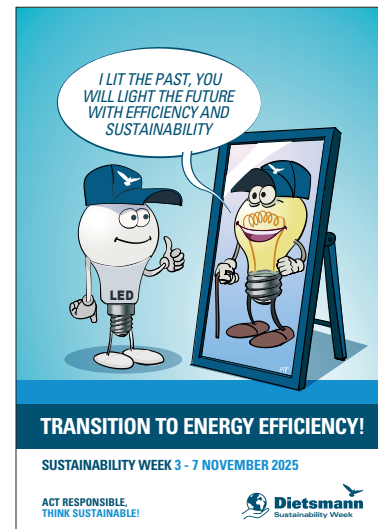
participants

12

subsidiaries

8.9/10

satisfaction rate



Nelman Moukagni

HSEQ Coordinator Gabon

"During the recent **Sustainability Week**, the Gabon subsidiary demonstrated a significantly higher level of engagement across various professional groups compared to the previous edition. This **growing involvement** reflects the increasing interest of Dietsmann Gabon employees in sustainability topics overall, and specifically in energy efficiency.

This year, we also broadened the scope of actions to include **social initiatives**. Thanks to recent donations Dietsmann enabled a family of 13 in a Libreville neighborhood to have a decent home for Christmas.

Also, the medication provided for individuals suffering from sickle cell disease in Moanda and across the Haut-Ogooué province played an important role in improving the community's health and social conditions. These efforts reinforce the **subsidiary's commitment to Corporate Social Responsibility**. It is always rewarding to see the Dietsmann Group bring smiles and comfort to those in need, while advancing our sustainability objectives."

2025 Sustainability Week



"I greatly appreciated the presentation, as I am personally committed to energy efficiency, particularly following the energy renovation of my home. I firmly believe that our success in achieving its energy transition is essential—both to reduce dependence on external powers and to set a strong example by mitigating the negative impacts of our energy consumption."

Marc Kamionka

MIE Project Manager



Social Action

Our sustainability approach goes beyond environmental concerns, actively addressing social responsibility, engaging communities, and supporting local economies.

For this reason, we regularly contribute to social impact initiatives through community support projects and donations to local NGOs.

Through this set of actions, we aim to create lasting positive impacts where we operate and improve the resilience and well-being of local communities.



Social Action

Donations during Dietsmann's Sustainability Week 2025

Mother Theresa Children's Home

Mother Theresa Children's Home is a Nigerian non-profit NGO, serving as an orphanage. From its beginning with three babies in 2007, it has grown to cater for over 100 children, some of whom have since been adopted into loving families.

Dietsmann's contribution as part of its social responsibility commitment has **increased the orphanage's capacity by 4 places**. By supporting the orphanage, this initiative helps create a stable environment that enables children to **access education, personal development opportunities, and a more secure future**.



Social Action

Donations during Dietsmann's Sustainability Week 2025

La Passion des Autres Association

"La Passion des Autres" supports national **socio-economic programs & assists in building homes** for low-income Gabonese citizens.

Dietsmann's contribution supported the provision of essential construction materials and helped to ensure shelter and security for a Gabonese family of 13 previously living in substandard housing conditions.

This initiative significantly improved the family's living environment by providing access to **clean water, adequate sanitation and safer shelter, thereby reducing health risks and enhancing overall well-being.**



Before



After



Social Action

Donations during Dietsmann's Sustainability Week 2025

SCDOGa

Dietsmann supports "SCDOGa", a Gabonese NGO supporting **education, research, patient care** for people affected by **sickle cell disease & other hemoglobinopathies**.

Medicines to support the fight against sickle cell disease were donated during the Sustainability Week.





Biodiversity & Ecosystems

Donations during Dietsmann's Sustainability Week 2025

In addition to social initiative, Dietsmann is also supporting the work of Renatura, a Congolese NGO that aims to **promote sustainable development through the conservation of biodiversity**.

In 2025, funding was allocated to a biodiversity conservation project addressing dolphin bycatch, with a specific focus on the protected Atlantic humpback dolphin.

The project includes a 12-month research programme to test a fishing net prototype inspired by Brazilian research, aimed at reducing incidental captures.



Looking forward

- From 2026, Dietsmann has implemented the objective to launch a biodiversity targeted action for each region.

Certifications and Quality

Highlights

- Reinforcing and extending our certifications.
- Improving the integration in our Management Systems.
- Investigating our internal quality.

Key Figures

88%

Customer satisfaction rate

100%

Subsidiaries confirmed ISO certification

Our HSEQ Management System, which also integrates the ISO 26000 aspects, covers the entire range of the products and services offered by all our subsidiaries. The certified subsidiaries are as follow:

ISO 9001, ISO 14001 & ISO 45001	France, Romania, Kuwait, Qatar, Libya, Kazakhstan, Italy
ISO 9001	Angola, Republic of Congo, Monaco, Nigeria, Gabon
MASE (Company Safety Improvement Manual)	France
QUALIOPI (Training Services Quality)	France
ISO 27001	Monaco, Romania
ISO 50001	Qatar

These certifications, confirmed and extended to new domains, are recognitions of our sustained values and commitments to implement and respect the higher standards.

They offer reliable guarantees to our clients and interested parties. The improvement of our Management Systems and the integration of new certifications and of the evolution of the ISO standards will continue in 2026.

Clients satisfaction continual goal

In 2025 the measurement and the analysis of Client Satisfaction evolved to include other inputs and to refine the results. The level of satisfaction expressed by our clients continues to be high.

A Satisfaction Survey to measure and improve the services provided internally by our centralized support departments was also carried out in 2025. This completes our reinforced audit program, and enables to investigate further ways of improvement in our processes.

Continual modernization for efficiency

Eventually, the digitalization of our Management Systems is continuing and new tools (e.g. for quality performance monitoring to optimize and facilitate the control of our activities) are under development. The introduction of the use of portable devices (tablets/smartphones) to facilitate the recording of HSEQ data on Site is also continuing.

Certifications and Quality

World Quality Day

Think differently, energize the future of Quality

The celebration of World Quality Day was an opportunity to talk about how proposing new ideas of improvements is the role of everyone.

The subsidiaries' employees were encouraged to:

- Not hesitate to present new ideas to improve **efficiency**.
- Define preventive actions but also accept uncertainty and benefit from changes, for **resilience**.
- Accept and embrace the changes to maintain **agility**.
- Be open minded and creative in order to benefit from **innovation**.



Looking forward

- New subsidiaries entering triple certification.
- Moving to ISO 9001 / 14001 version 2026 certifications.
- Continuing to integrate innovation in the Management Systems.



Abel Loubayi

Congo HSEQ MS Coordinator

"The evolution towards an integrated HSEQ management system has been in progress since 2024 and is being monitored by the subsidiary's HSEQ team. It represents a significant challenge for the company and an opportunity to transform our management."

Indeed, it is driving us to innovate, remain agile, improve our efficiency, and strengthen our resilience. With the support of the Group and the subsidiary's management, we are moving towards this objective to raise the standards of our business practices and reaffirm our core HSEQ values."

Consequently, we hope to strengthen our differentiation in the local market through quality, reliability, and safety in our operations and through our environmental management."

Sponsoring

Mission H24

Partnering with MissionH24 allows Dietsmann to explore new frontiers in sustainable energy through an unconventional yet powerful platform: motorsport. This partnership embodies our belief that innovation, performance and sustainability can move forward together. By supporting the development of hydrogen-powered racing, we contribute to testing and showcasing clean technologies in extreme conditions, where reliability and performance are critical. This real-world experimentation strengthens the credibility of hydrogen as a future energy solution.

Through MissionH24, Dietsmann reaffirms its commitment to accelerating the energy transition and to supporting initiatives that challenge traditional models while paving the way for zero-emission mobility.



AS Monaco volley

Dietsmann is proud to support AS Monaco Volley and its commitment to developing sport among young women. Through this partnership, we are contributing to initiatives that promote teamwork, discipline and confidence, while encouraging personal growth through sport.

By sponsoring the international volleyball tournament for young women, Dietsmann helps create opportunities for female athletes to compete at a high level, gain international exposure and develop both athletic and life skills.

This initiative reflects our commitment to inclusion, diversity and youth empowerment, and to supporting environments where young women are encouraged to pursue excellence, build resilience and shape their future with confidence.

Monaco Ocean Protection Challenge

Protecting the oceans is essential to maintaining global environmental balance. The Monaco Ocean Protection Challenge brings together young talents, entrepreneurs and experts to imagine and develop concrete solutions to this pressing challenge.

By supporting this initiative, Dietsmann encourages innovation driven by environmental responsibility and knowledge sharing. Our involvement reflects our willingness to contribute beyond our core activities, by backing projects that promote long-term ocean preservation and sustainable development.



ESG table



Methodological Reference

The ESG indicators included in this report (“ESG Table”) have been prepared and disclosed on a voluntary basis, in accordance with the Group’s internal reporting framework.

To ensure transparency and facilitate a proper understanding of the information disclosed, the detailed definitions, methodologies, scopes, data sources and calculation principles applicable to each indicator are set out in a separate methodological note entitled “Voluntary ESG Reporting 2025 – Methodological Note – Dietsmann_ESG_MN_2025V1”.

This methodological note constitutes a reference document intended to complement the present ESG report. It provides a structured and consistent description of how the indicators are defined, compiled, estimated or calculated, consolidated and monitored over time. The methodologies described therein reflect the Group’s internal processes and systems in place for the 2025 reporting year and may evolve over time in line with organizational changes, improvements in data quality or availability, and continuous improvement initiatives. The methodological note is available on the Group’s website or upon request from the Group’s shared service center.

For the 2025 reporting year, these indicators were subject to external verification by independent third parties, with reasonable assurance provided for the carbon footprint indicators and limited assurance provided for the remaining indicators. This verification process aims to enhance the reliability of the reported data and support the continuous improvement of the Group’s ESG reporting methodologies and processes.



Social	Unit	2025	2024
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* Headcount - end of reporting period

Total workforce*		4,232	3,789
of which women	Nb	312	302
of which men	Nb	3,920	3,487

Workforce breakdown by region and type of employment*

Africa	Nb	2,847	2,530
of which employees	Nb	1,929	1,824
East Europe and Central Asia	Nb	383	286
of which employees	Nb	377	281
Asia and West Europe	Nb	360	339
of which employees	Nb	297	301
Middle East	Nb	630	615
of which employees	Nb	630	608
Other	Nb	12	19
of which employees	Nb	10	18

Workforce breakdown by type of employment and gender *

Permanent employees	Nb	3,143	2,876
of which women	Nb	255	233
of which men	Nb	2,888	2,643
Temporary employees	Nb	100	156
of which women	Nb	20	28
of which men	Nb	80	128
Non-employees (Include agency workers, apprentices, contractors, self-employed people, sub-contractors)	Nb	989	757

Workforce by job category position worldwide*

Administrative	Nb	322	260
Operational	Nb	3,670	3,308
Managerial	Nb	240	221

Social	Unit	2025	2024
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Workforce by age worldwide*

Under 30 years old	Nb	366	355
Between 30 & 50 years old	Nb	2,848	2,538
Over 50 years old	Nb	1,018	896

Turnover*

New hires by employment status*

New hires of national employees	Nb	639	557
New hires of expatriates	Nb	375	435

New hires by gender*

New hires of women	Nb	85	109
New hires of men	Nb	929	905

Retention

Average seniority (years)	Years	6,3	6,5
Turnover	%	6,83	11,13

Diversity

Gender rate - all positions (women)	%	7	8
Percentage of women in middle & top management	%	23	22
Female-to-male ratio in governance body - Administration, management & control bodies	Ratio	1:6	1:6
Average age (years old)	Years	43	43
Number of nationalities represented in the Group	Nb	76	73
Rate of National employees (versus expatriates)	%	66	66
Number of discrimination, harassment cases identified or reported	Nb	0	0

Social	Unit	2025	2024
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Training & career opportunities

Total training days	Nb	10,964	13,715
Training expenses	K€	1,032	1,106
Average number of training days per individual	Nb	2,7	3,3

Human Rights & Social dialogue

Number of child labor, forced labor or human trafficking cases identified or reported	Nb	0	0
Harassment training completion rate for the Group	%	7	n/a
Percentage of employees covered by a collective bargaining agreement (EEA)	%	92	100
Percentage of employees covered by a collective bargaining agreement (worldwide)	%	72	n/a
Percentage of scheduled annual interviews (ICMS) carried out	%	80	81
Global rate of employees interviewed (ICMS)	%	45	45

HSE

Medical checkup coverage	%	100	100
Group awareness campaigns	nb	4	6
LTIFR		0.1	0.18
TRIR		0.21	0.45

Local content	Unit	2025	2024
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Local employment

Percentage of national employees in management positions	%	62	58
Percentage of training courses dedicated to national employees in total training provided	%	73	67

Local community initiatives

Number of partnerships with schools and universities	Nb	22	8
Total amount dedicated to the socio-economic development of local communities including donations, subsidies and sponsorship	K€	133	107

Ethics	Unit	2025	2024
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Anti-corruption

Percentage of employees trained in ethics principles	%	69	65
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Business partner screening

Due diligence questionnaires performed	%	53	60
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Legal disputes and fines

Total amount of fines due to legal proceedings for environmental and/or social issues	K€	0	0
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Business Development	Unit	2025	2024
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Client Satisfaction

Average length of client relationship in years	Years	31	27
Percentage of total clients surveyed that are satisfied clients	%	88	95

Investments

Total amount dedicated to innovation, new technologies and green energy, including partnerships	K€	233	400
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Certifications

Percentage of total subsidiaries certificated according to ISO 9001 standard	%	100	100
Percentage of total subsidiaries certificated according to ISO 14001 standard	%	64	64
Percentage of total subsidiaries certificated according to ISO 45001 standard	%	64	64

Environment	Unit	2025	2024
Environmental protection			
Percentage of countries in which environmental awareness raising campaigns were provided to employees	%	100	100
Consumption and production			
Total of electricity consumed	Kwh	1,366,786	1,699,731
Total waste recycled	%	26	20
Total water consumption	m ³	45,477	n/a
Total volume of hazardous waste	kgs	57,697	n/a
Total volume of hazardous waste (oil only)	L	25,277	n/a
Total volume of non hazardous waste	kgs	94,564	n/a
Carbon Footprint			
Scope 1: Direct Emissions	T CO ₂ eq	1,310	2,224
Category 1.1: Direct emissions from owned or controlled stationary sources	T CO ₂ eq	307	225
Category 1.2: Direct emissions from owned or controlled mobile sources	T CO ₂ eq	863	1,771
Category 1.4: Fugitive Emissions	T CO ₂ eq	140	228
Scope 2: Indirect Emissions	T CO ₂ eq	167	198
Category 2.1: Indirect emissions associated the purchase of electricity, steam or heat	T CO ₂ eq	167	198
Scope 3: Other Indirect Emissions	T CO ₂ eq	17,751	29,225
Category 3.1: Purchased Goods and Services	T CO ₂ eq	3,889	9,877
Category 3.2: Capital Goods	T CO ₂ eq	262	267
Category 3.3: Fuel & Energy related activities	T CO ₂ eq	391	621
Category 3.5: Waste generated in operations	T CO ₂ eq	69	50
Category 3.6: Business travel	T CO ₂ eq	9,515	15,219
Category 3.7: Employee commuting	T CO ₂ eq	1,483	1,152
Category 3.8: Upstream Leased Assets	T CO ₂ eq	2,137	2,035
Category 3.15: Investments	T CO ₂ eq	5	5
Total GHG Emissions	T CO ₂ eq	19,229	31,648



Audit – Bureau du Mans
110 rue de Beaugé
72000 Le Mans

T : +33 (0)2 43 76 94 30

www.bakertilly.fr

DIETSMANN MONTE-CARLO

Société Anonyme Monégasque with a share capital of 150 000 euros
Registered office : 7 Rue du Gabian, MC 98000 Monaco
RCI. 81S01886

LIMITED ASSURANCE REPORT FROM THE STATUTORY AUDITOR ON SELECTED ESG INFORMATION

Financial year ended December 31, 2025

Limited assurance report on a selection of ESG information of DIETSMANN
December 31, 2025



DIETSMANN MONTE-CARLO

Société Anonyme Monégasque with a share capital of 150 000 euros
Registered office : 7 Rue du Gabian, MC 98000 Monaco
RCI. 81S01886

Limited assurance report from the Statutory auditor on selected ESG information

Financial year ended December 31, 2025

To the CEO,

In our capacity as statutory auditor, we have undertaken a limited assurance engagement on a selection of ESG information (hereinafter the "Information" or, interchangeably, the "Selected Information"), prepared on a voluntary basis by Dietsmann Group (hereinafter the "Group"), with regard to its own Reporting framework "*DIETSMANN_ESG_MN_2025V1*" (hereinafter the "Reporting Framework"), for the financial year ended December 31, 2025, and set out in the document attached to this report (hereinafter the "ESG Table 2025"). This report has been prepared at the request of the Company's management, on a voluntary basis and outside any regulatory requirement, for the Company's own purposes, in particular in the context of its commercial relationships.

This Information is included in Dietsmann Group's 2025 voluntary ESG report (hereinafter the "2025 ESG Report" or the "Voluntary ESG Report 2025").

Our assurance does not extend information in respect of earlier periods or to any other information set out in the Voluntary ESG Report 2025 not included in the selected Information in the ESG Table. In particular, we are not responsible for expressing a conclusion on whether the 2025 ESG Report, taken as a whole, complies with Dietsmann's framework¹.

LIMITED ASSURANCE CONCLUSION

Based on the procedures performed, as described in the section "Nature and Scope of the Work", and the evidence we have obtained, nothing has come to our attention that causes us to believe that the audited Information has not been prepared, in all material respects, in accordance with the Reporting Framework.

PREPARATION OF THE INFORMATION

The absence of a commonly-used generally-accepted reporting framework or established practice on which to draw, to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Reporting Framework available in the HSEQ section of Dietsmann website or upon request at the Monaco operational HQ office.

¹ Framework is presented in the methodological note "*DIETSMANN_ESG_MN_2025V1*", available in the HSEQ section of Dietsmann website or upon request at the Monaco operational HQ office

Limited assurance report on a selection of ESG information of DIETSMANN
December 31, 2025



INHERENT LIMITATIONS IN PREPARING THE INFORMATION

As disclosed in the introduction of the "Methodological note" "DIETSMANN_ESG_MN_2025V1" and in the Voluntary ESG Report 2025, certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it. It may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used.

RESPONSIBILITY OF THE ENTITY

The Information has been prepared under the responsibility of Management, which is responsible for:

- selecting or establishing appropriate criteria for the preparation of the Information (i.e. the Reporting Framework);
- preparing the Information in accordance with the Reporting Framework; and
- designing, implementing and maintaining internal relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

RESPONSIBILITY OF THE STATUTORY AUDITOR

We are responsible for :

- planning and performing the engagement to obtain limited assurance about whether the Information is prepared, in all material respects, in accordance with the Reporting Framework and is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Group's Management.

As we are engaged to form an independent conclusion on the Information as prepared by Management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

PROFESSIONAL GUIDANCE APPLIED

We performed the work described below in accordance with the professional guidance issued by the French Institute of Statutory Auditors (CNC) applicable to such engagement.

They do not constitute an audit or a review within the meaning of the professional standards applicable in France ("NEP"). Nor do they constitute a "certification" in accordance with the guidelines of the Haute Autorité de l'Audit (H2A).

INDEPENDENCE AND QUALITY MANAGEMENT

Our independence is defined by the provisions of the French Commercial Code (Code de commerce), French Code of Ethics for Statutory Auditors (Code de déontologie). This Code is based on the compliance with the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality, and professional behavior.

In addition, we have designed, implemented and operated a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, applicable legal and regulatory requirements as well as French professional guidance.



NATURE AND SCOPE OF THE PROCEDURES

We planned and performed our work, described below, to address the areas where we have identified that a material misstatement of the Information is likely to arise. As part of our limited assurance engagement and based on our professional judgment, we:

- obtained an understanding of the Group and its environment, including the internal control components relevant to the preparation of the Information;
- assessed the suitability of the Reporting Framework's criteria with regard to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best industry practices;
- obtained an understanding of internal control procedures implemented by the Group aimed at ensuring the compliance of the Information with the Reporting Framework;
- assessed whether the methods used by the Group to prepare the Information are appropriate in regard of the Reporting Framework;
- verified that the Information has been prepared within the scope indicated in the Reporting Framework;
- performed substantive procedures for the selection of Information, consisting in assessing the proper application of the calculation methods and assumptions described in the Reporting Framework (and, where considered appropriate, performed detailed testing on a sample basis or using other selection methods).

With respect to estimates, through discussions with the ESG and Climate Reporting Coordinator, we obtained an understanding of the methodology used to calculate estimated data. We assessed the appropriateness of this methodology, its proper application, as well as the suitability of the information sources used.

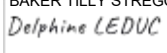
We consider that the evidence we have obtained is sufficient and appropriate to support our conclusion. The procedures performed in a limited assurance engagement are less in extent than for a reasonable assurance opinion in accordance with the French professional guidelines. A higher level of assurance would have required us to carry out more extensive procedures.

RESTRICTIONS ON USE AND DISTRIBUTION

This report has been prepared solely for your attention within the context described at the end of the first paragraph and may not be used, distributed or referred to for any other purpose. Our work should not be taken to supplant any additional inquiries or procedures that should be undertaken by a third-party recipient of this report and we make no representations regarding the sufficiency of the procedures we performed for the purpose of third parties.

Our responsibility towards Dietsmann's group is defined by French law and we do not accept any extension of our responsibility beyond that set out in French law. We do not owe or accept any duty of care to any third party. In no event shall BAKERTILLY be liable for any loss, damage, cost or expense arising in any way from fraudulent acts, misrepresentation or willful misconduct on the part of the Directors, employees or agents of Dietsmann Group as a whole (including its subsidiaries).

This report is governed by French law. The French courts have exclusive jurisdiction in relation to any claim, difference or dispute which may arise out of or in connection with this report.

Le Mans, May 19, 2026
Statutory Auditor
BAKERTILLY STREGO

Delphine LEDUC



Report on the verification of the GHG emissions inventory

DIETSMANN MONTE-CARLO S.A.M

7,9 RUE DU GABIAN
MONACO

South Pole (hereinafter the "Independent Third Party") have undertaken a review of DIETSMANN MONTE-CARLO S.A.M ("Entity") GHG inventory ("Information"). This review has been conducted following reasonable assurance principles and in accordance with the ISO 14064-3 standard. This Information was prepared in accordance with the Entity's procedures ("Guidelines"), for the calendar year 2025. The Guidelines are based on the following standards: GHG Protocol and ISO 14064 ("Standards").

Conclusion

Based on the procedures we have performed and described under the "Nature and scope of procedure" section below and the evidence we have obtained, the Information is prepared, in all material respects, in accordance with the Guidelines

The Entity's GHG emissions validated are:

- Scope 1: 1310 tCO2e
- Scope 2, location-based: 167 tCO2e
- Scope 2, market-based: Not applicable
- Scope 3: 17 751 tCO2e

Inherent limitations in preparing the Information

The information may be subject to uncertainty inherent to the state of scientific knowledge and the quality of internal and external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation.

Responsibility of the Entity

DIETSMANN MONTE-CARLO S.A.M is responsible for:

- Preparing the Information by applying the Entity's Guidelines as referred above.
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

Responsibility of the Independent Third Party

South Pole France
37 Rue du Faubourg Poissonnière, 75009 Paris - France
info@southpole.com - southpole.com

Report on the verification of the GHG emissions inventory

Based on our work, our responsibility is to express a reasonable assurance conclusion on the compliance of the Information with the Guidelines and the Standards it is based on. While South Pole maintains complete independence in its review of the Information, it is noted that South Pole is not a formally accredited auditor or certification body.

As we are engaged to form an independent conclusion on the Information as prepared by the Entity, we are not permitted to be involved in the preparation of the Information, as doing so may compromise our independence. We were never engaged in the data collection process nor in the calculations of the GHG emissions.

Nature and scope of procedure

In carrying out our reasonable assurance engagement on the Information, we reviewed:

- The perimeter of the inventory.
- The completeness of the GHG emissions accounting.
- The relevance of the input data and the accuracy of the emission factors.
- The compliance of the overall approach with the Guidelines.
- The Guideline's compliance with the Standards.

The following documents were submitted to us:

- Documents related to the Entity's consolidated GHG inventory: "Empreinte Carbone 2025.xlsx", "Annex 1 v1.2025.xlsx", "HSE-GEN-0000-PRC-3003_rev04_ENG-GHG Protocol application procedure".
- Raw data and calculations extracts, to investigate the consistency and accuracy of a sample of activity data: Environmental data of each country, "Reporting Carbon - Finance - 2025_12.xlsx", "CAPEX 2025 LIST equipments + vehicles.docx", "CAPEX IT 2025.png", "Recapitulative waste treatment 2025.xlsx", "Electronic waste 2025 Group.xlsx", "Hotel, train & Rental Vehicule 2025 data updated.xlsx", Files from VoyageExpert with monthly flights data, "GLOBAL survey results.xlsx", Surveys results files of all entities, "Taurob_2025.xlsx".

Paris (France), The 28 April 2026
South Pole France SAS

Maxence Finot
Regional Director of Advisory, Southern Europe

Renaud Schmitt
Senior Managing Consultant

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Smart maintenance solutions for continuous production plant