

VANTIVA

Société anonyme

*10, boulevard de Grenelle
75015 PARIS*

Report on the certification of sustainability information
and verification of the disclosure requirements under
Article 8 of Regulation (EU) 2020/852

Year ended 31 December 2024

VANTIVA

Société anonyme

10, boulevard de Grenelle

75015 PARIS

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Year ended 31 December 2024

This is a translation into English of the statutory auditor' report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

To the General Assembly,

This report is issued in our capacity as auditors of the company VANTIVA (hereinafter referred to as the "Company" or "Entity"). It concerns sustainability information and information provided under Article 8 of Regulation (EU) 2020/852, relating to the financial year ending on December 31, 2024 and included in the "Sustainability Report" section of the group management report (hereinafter the "Sustainability Report").

In accordance with Article L. 233-28-4 of the Commercial Code, the Company is required to include the aforementioned information within a distinct section of the group management report. This

VANTIVA

information has been prepared in the context of the first application of the aforementioned articles characterized by uncertainties regarding the interpretation of the texts, the use of significant estimates, the absence of established practices and frameworks, especially for double materiality analysis, as well as an evolving internal control system. It allows understanding the impacts of the group's activities on sustainability issues, as well as how these issues affect the evolution of the group's business, results, and situation. Sustainability issues include environmental, social, and corporate governance matters.

In accordance with II of Article L. 821-54 of the aforementioned code, our mission is to carry out the necessary work to express a limited assurance opinion on:

- The compliance with sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and the Council of December 14, 2013 (hereinafter ESRS for "European Sustainability Reporting Standards"), of the process implemented by the Company to determine the published information, and compliance with the requirement to consult the economic and social committee provided in the sixth paragraph of Article L. 2312-17 of the Labor Code;
- The compliance of sustainability information included in the Sustainability Report with the requirements of Article L. 233-28-4 of the Commercial Code, including ESRS; and
- The compliance with the publication requirements of the information provided in Article 8 of Regulation (EU) 2020/852.

This mission is carried out following ethical rules, including independence, and quality rules prescribed by the French Commercial Code.

It is also governed by the guidelines of the High Authority of Audit "Certification mission of sustainability information and control of publication requirements of the information provided in Article 8 of Regulation (EU) 2020/852."

In the three distinct parts of the report that follow, we present, for each axis of our mission, the nature of the checks we have carried out, the conclusions we have drawn, and, supporting these conclusions, where applicable, the elements that have been subject to our particular attention and the diligence we have exercised concerning these elements. We draw your attention to the fact that we do not express a conclusion on these elements taken individually and that the stated diligence should be considered in the overall context of the conclusions reached on each of the three axes of our mission.

Finally, when we deem it necessary to draw your attention to one or more sustainability information provided by the Company in the group management report, we will formulate an observations paragraph.

Limits of our engagement

Our mission, aimed at expressing limited assurance, means that the nature (choice of control techniques) of the work, its scope (magnitude), and its duration are less than those necessary to obtain reasonable assurance.

VANTIVA

Furthermore, this engagement does not provide guarantee regarding the viability or the quality of the Company's management, in particular in particular it does not provide an assessment, of the relevance of the choices made by Company in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the process of determining the published sustainability information, the information itself, and the information published under Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, conversely, the identification of errors, omissions, or inconsistencies significant enough to potentially influence the decisions that readers of the information subject to our verifications might make.

Any comparative information that would be included in the the group management report are not covered by our engagement.

Compliance with the ESRS of the process implemented by VANTIVA to determine the information reported, and compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code

Nature of procedures carried out

Our work consisted of verifying that:

- The process defined and implemented by the Company enabled it, in accordance with the ESRS, to identify and assess its impacts, risks, and opportunities related to sustainability issues, and to identify those material impacts, risks, and opportunities that led to the publication of sustainability information in the Sustainability Report, and
- The information provided about this process is also compliant with the ESRS. Additionally, we checked compliance with the requirement to consult the economic and social committee.

Conclusion of the verifications conducted

Based on the verifications we conducted, we did not identify any significant errors, omissions, or inconsistencies concerning the compliance of the process implemented by the Company with the ESRS.

Regarding the consultation of the economic and social committee required by the sixth paragraph of Article L. 2312-17 of the Labor Code, we inform you that, as of the date of this report, it has not yet taken place.

Elements that received particular attention

We present below the elements that have been subject to particular attention from us regarding the compliance with the ESRS of the process implemented by the Company to determine the published information.

The information related to the identification of stakeholders and impacts, risks, and opportunities as well as the evaluation of impact materiality and financial materiality are mentioned in the notes "SBM-

VANTIVA

2 Interests and viewpoints of stakeholders" and "IRO-1 Description of processes for identifying and evaluating material impacts, risks, and opportunities" of section 5.2.1 "General Information" of the Sustainability Report.

- Concerning the identification of stakeholders

We reviewed the analysis conducted by the Company to identify affected, current, and/or potential stakeholders and the main users of sustainability statements. We discussed with management and relevant individuals to evaluate the consistency of the main stakeholders identified by the Company with the nature of its various activities and geographical locations, considering its value chain.

- Concerning the identification of impacts, risks and opportunities

We reviewed the process implemented by the entity for identifying impacts (negative or positive), risks, and opportunities ("IRO"), actual or potential, related to sustainability issues mentioned in paragraph AR 16 of the "Application Requirements" of ESRS 1, including the description of their distribution across core activities and the value chain, as well as the dialogue implemented, if applicable, with stakeholders. We assessed the consistency of this analysis with our knowledge of the group.

We also evaluated the completeness of the activities included in the scope for identifying IRO, considering the Home Network activities acquired at the beginning of the fiscal year and the sale of Supply Chain Solutions activities announced at the end of 2024 and finalized on April 1, 2025.

In particular, we:

- Evaluated the top-down approach used by the entity to gather information from subsidiaries;
- Evaluated the consistency of current and potential impacts, risks, and opportunities identified by the entity, especially those specific to it, since they are either not covered or insufficiently covered by ESRS standards, with our understanding of the group;
- Evaluated the appropriateness of the description given in the note IRO-1 "Description of processes for identifying and evaluating material impacts, risks, and opportunities" of the Sustainability Report.

- Concerning the assessment of impact materiality and financial materiality

We reviewed, through discussions with management and examination of available documentation, the process for evaluating impact materiality and financial materiality implemented by the entity, and assessed its compliance regarding the criteria defined by ESRS 1.

We specifically evaluated how the Entity established and applied the information materiality criteria defined by the ESRS 1 standard, including those related to setting thresholds, to determine the published material information:

- For the indicators related to material IRO identified in accordance with the relevant thematic ESRS standards;
- For the group-specific information.

Compliance of sustainability information included in the Sustainability Report with the requirements of Article L. 233-28-4 of the Commercial Code, including ESRS

Nature of procedures carried out

Our work consisted of verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- The provided information enables understanding of the preparation and governance methods of the sustainability information included in the Sustainability Report, including methods for determining information related to the value chain and the chosen disclosure exemptions;
- The presentation of this information ensures readability and comprehensibility;
- The scope selected by the Company regarding this information is appropriate; and
- Based on a selection founded on our risk analysis of non-compliance of the provided information and the expectations of their users, these information do not present significant errors, omissions, or inconsistencies, meaning they are likely to influence the judgment or decisions of the users of this information.

Conclusion of the procedures carried out

Based on the verifications we conducted, we did not identify any significant errors, omissions, or inconsistencies concerning the compliance of the sustainability information included in the Sustainability Report with the requirements of Article L. 233-28-4 of the Commercial Code, including ESRS.

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the information provided in the paragraph "Contextual elements" of the note "BP-1 General basis for the preparation of the sustainability statement" in section 5.2.1 "General Information" of the Sustainability Report, which highlights the uncertainties and methodological limitations related to the first application of Article L. 233-28-4 of the Commercial Code.

Elements that received particular attention

- Information provided in application of environmental standards (ESRS E1 to E5)

The information published regarding climate change (ESRS E1) is mentioned in section 5.2.2.2 "ESRS E1 - Climate Change in the Sustainability Report."

We present below the elements that have been subject to particular attention from us concerning the compliance of this information with the ESRS.

Our due diligence notably consisted of:

- Assessing, based on interviews conducted with management or relevant individuals, whether the description of policies, actions, and targets implemented by the entity covers the following

VANTIVA

areas: climate change mitigation, climate change adaptation, energy efficiency, renewable and low-carbon energy;

- Evaluating the appropriateness of the information presented in the paragraph "IRO and double materiality analysis: Environmental themes" of the note "IRO-1 Description of processes for identifying and evaluating material impacts, risks, and opportunities" in the Sustainability Report and its overall consistency with our knowledge of the entity.

Regarding the information published on Greenhouse Gas ("GHG") emissions related to scopes 1, 2, and 3:

- We reviewed the method used by the entity to establish the greenhouse gas emissions inventory and verified its correct application, particularly concerning the inclusions and exclusions of scope 3 categories, the data collection process, the emission factors used, and the calculation of relevant conversions as well as the calculation and extrapolation assumptions;
- We discussed with management to understand the major changes in the data collection scope related to certain activity categories that occurred during the fiscal year and that might impact the determination of scope 3 GHG emissions;
- For physical data (such as energy consumption), based on sampling, we reconciled the underlying data used for calculating scope 1, 2, and 3 GHG emissions with supporting documents;
- Regarding the significant estimates used by the entity for the elaboration of scope 1, 2, and 3 GHG emissions, we assessed whether the methods were applied consistently.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our work consisted of verifying the process implemented by the Company to determine the eligibility and alignment of the activities of the entities included in the consolidation. It also involved verifying the information published under Article 8 of Regulation (EU) 2020/852, which implies the verification of:

- Compliance with the presentation rules of this information to ensure its readability and comprehensibility;
- On the basis of a selection, the absence of significant errors, omissions, or inconsistencies in the provided information, meaning those that are likely to influence the judgment or decisions of the users of this information.

VANTIVA

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any significant errors, omissions, or inconsistencies concerning compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We have determined that there were no such elements to communicate in our report.

Paris, April 10th 2025

The statutory auditor,

<i>Deloitte & Associés</i>	
<i>Nadège Pineau</i>	<i>Catherine Saire</i>