

Corporate Social Responsibility Report



Boccard Life & Energy Solutions

2023

Contents

03 Editorial

04 Boccard at a glance

Who are we?

Our vision & mission

Our values

10 Our commitments

12 Social & Solidarity

Safety First

Human capital

Living our values together

Endowment fund

Solidarity actions

20 Environment

Transport, waste, energy consumption and GHG emissions

23 Ethics & Governance

BocEthic charter

Training and awareness-building

28 ESG indicators

Editorial

Boccard Life & Energy Solutions: Caring for People & Planet

Alongside our clients, we contribute to everyone's quality of life and support them in their environmental efforts.

Our clients are industrial players in the Life Sciences and Energy sectors: they produce medicines and vaccines, food products and natural ingredients, cosmetics, as well as energy from biomass and waste, low-carbon nuclear electricity, green hydrogen, and more. As an industrial integrator, we optimize our clients' production by reducing material losses and improving their water and energy consumption throughout the design, manufacturing, installation, and maintenance stages of their production units.

Our mission "Caring for People and Planet" is at the heart of everything we do.

Within our company, we are accelerating our commitment to CSR (Corporate Social Responsibility) issues.

For a company like ours, this acceleration is a necessity. Our clients, our current and future employees, the legal framework, as well as the entire ecosystem to which Boccard belongs, all call for fully embracing this issue. The year 2023 was pivotal in further defining our ambitions with our management teams and in preparing Boccard's 2024 trajectory, as you will see in this 2023 report.

Our CSR commitment, Caring for People & Planet, is structured around three key pillars:

Social and Solidarity.

Our first responsibility is to our employees. Our goal is "Zero Accidents," as reflected in our safety policy. We must all return home safe and sound. That's why workplace safety is our top priority. In 2023, we hired an HSE Director to further strengthen the longstanding efforts already in place with our 60 safety officers across our sites worldwide.

Furthermore, Boccard is committed to supporting vulnerable individuals through its Endowment Fund, as well as promising young talents. We support underprivileged yet deserving students through to their first job, pairing them with a volunteer employee mentor and providing them with a scholarship. Since 2017, nearly 300 young people have been supported.

Environmental

Whether in our projects with clients or in our own operations, Boccard is committed to minimizing the environmental impact of its activities. From the design phase, we integrate requirements for energy efficiency, reduction of material losses, and lower water and energy consumption. We are also particularly attentive to these issues within our own operations, and in 2023, we launched both our energy audit and our Greenhouse Gas Emissions assessment.

Ethics and Governance

Fighting fraud and all forms of corruption is a prerequisite for the responsible and ethical business we strive to conduct. This is the purpose of BocEthic, our Ethics program, which applies to everyone and will be further strengthened in 2024 with the introduction of a Code of Conduct and a whistleblowing system, allowing employees and other stakeholders to anonymously report ethical concerns.

Together, Caring for People and Planet.

Bruno Boccard

Patrick Boccard





Boccard at a glance

Who are we?

Founded in 1918, Boccard is a major industrial integrator, specializing in the design, construction, and maintenance of increasingly high-performing and innovative industrial facilities throughout the entire lifecycle of industrial investments.

With over 3,000 employees and a presence in more than 20 countries, the company leverages its expertise in engineering, manufacturing, construction, maintenance, and **fully integrated digital solutions** across eight Life & Energy markets, ranging from nuclear to new energies, and from food processing to pharmaceuticals.

It relies on its excellence in project management, grounded in its commitment: **Safety First, On Time, On Spec, On Budget, Customer Satisfaction.**

Key Metrics



1918

Boccard France established



4th

generation of a family dedicated to industrial development



8

industries



3,000

experts worldwide



20

countries worldwide



4

areas of expertise:
Engineering
Manufacturing
Construction
Maintenance



1

commitment:
Excellence in project management, "Safety First, On Time, On Spec, On Budget, Customer Satisfaction"



2013

Signatory to the UN Global Compact



2018

Boccard celebrated its first 100 years!

Our Industries

Boccard Life Solutions



Food & Nutrition



Brewery & Distillery



Cosmetics & Hygiene



Pharmaceuticals & Biotechnologies

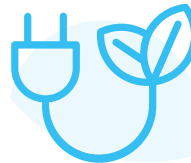
Boccard Energy Solutions



Nuclear Energy



Oil & Gas



New Energies



Steel & Mining

Our history

A family company going back 4 generations from 1918 to today

1918

1927

1958

2000

2024

Joseph

Francisque

Alain & Jean-Luc

Bruno & Patrick

Our vision & mission

Our vision



Leader in fully integrated digitalized industrial solutions



Our mission

Simply, our mission is "Caring for People & Planet".

People

Our first responsibility is to people. First and foremost, to our employees and everyone who works alongside us: for them, the cornerstone of our commitment is Safety First.

Our work also contributes to improving everyone's quality of life: we support industrial players in the Life sector, who produce medicines and vaccines, food and cosmetic products, and natural ingredients, as well as those in the Energy sector, who generate electricity—whether from low-carbon nuclear energy, biomass or waste, green hydrogen, and more.

Planet

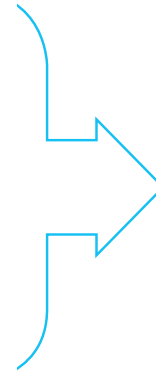
We also care deeply about protecting the environment:

- whether on our sites, within our operations, or in how we manage waste, water, and energy consumption, we are committed to minimizing our environmental impact,
- or through the services, products, and solutions we implement for our clients. As an industrial integrator, we optimize our customers' production by minimizing material losses throughout their production cycle, as well as improving water and energy consumption—from design to manufacturing, from installation to maintenance of their production units.

Our commitment



Safety First
On Time
On Spec
On Budget



Customer satisfaction

Our values

**Undertake with
AUDACITY AND TENACITY**

**Evolve with
AGILITY**

**Commit with
PASSION**

**Strive for
EXCELLENCE**

**Build with
RELIABILITY**

**Grow with
CARE**

**Encourage
DIALOGUE**



Boccard is a signatory of the United Nations Global Compact

through ten principles relating to corporate social responsibility in the areas of human rights, labour, the environment, and anti-corruption.

Businesses should commit to the following:

HUMAN RIGHTS

1. support and respect the protection of internationally proclaimed human rights
2. make sure that they are not complicit in human rights violations

ENVIRONMENT

7. support a precautionary approach to environmental challenges
8. undertake initiatives to promote greater environmental responsibility
9. encourage the development and diffusion of environmentally friendly technologies

THE 10 PRINCIPLES OF THE COMPACT

LABOUR

3. uphold the freedom of association and the effective recognition of the right to collective bargaining
4. the elimination of all forms of forced and compulsory labour
5. the effective abolition of child labour
6. the elimination of discrimination in respect of employment and occupation

ANTI-CORRUPTION

10. work against corruption in all its forms, including extortion and bribery

Statement of Continued Support for the Global Compact

Since 2013, Boccard has been a proud signatory of the United Nations Global Compact. Each year since then, we have reaffirmed our support for the Compact's ten principles in the areas of human rights, labour rights, the environment, and anti-corruption.

We strive to continuously improve the integration of the Global Compact and its principles into our business strategy, our company culture, and our daily operations.

We share our progress on these topics with our stakeholders through our main communication channels.

Our commitments



Our Challenges

Offer everyone a successful and rewarding career in a positive and productive collaborative environment, with safety and quality a core concern for all. Support initiatives and solidarity actions in line with our values.

Reduce all significant environmental impacts and promote sustainable development.

Fight fraud and all forms of corruption in order to run a responsible and ethical business.

EcoVadis Sustainability Rating

Boccard, EcoVadis bronze medal

Each year, Boccard conducts a thorough assessment of its CSR practices with the support of EcoVadis, the global reference for CSR ratings for businesses. The EcoVadis assessment is based on 21 CSR criteria divided into four key themes: **Environment, Labour & Human Rights, Ethics, and Sustainable Procurement.**

In our most recent assessment, conducted at the end of 2023 based on 2022 data, we were awarded a Bronze Medal and achieved a score that places us in the top 35% worldwide:

61 / 100



Our goals and results

Boccard's CSR objectives for 2023 and the various environmental and social commitments made by Boccard continue to contribute both to the realisation of the "Caring for People & Planet" corporate project and to the sustainable growth challenges expressed by the Sustainable Development Goals (SDGs) for 2030 adopted at the United Nations summit in September 2015.

OBJECTIFS DE DÉVELOPPEMENT DURABLE



	Challenges & Indicators	Goals 2023	Results 2023	
	Employee safety¹			
Safety First	Frequency Rate ³	Zero accident (Benchmark: less than 5) ²	3.2	
	Severity Rate ⁴	0.15	0.09	
	Skills of our employees⁵			
Training	Number of hours of training	/	31,358 h	
	Diversity and the fight against discrimination⁵			
Gender parity	Gender Parity Index ⁶	80	77	
	Environmental impacts			
Environment	Energy consumption ⁵ - Electricity (France) - Oil (France)	/	1,916,800 kWh 1,040,286 kWh	
	GHG Emissions ⁵ (scope 1 et 2) GHG Emissions ⁵ (scope 3) GHG Emissions ⁵ (total)	/	1,444 t CO ₂ 43,528 t CO ₂ 44,000 t CO ₂	
	Number of vehicles (diesel, petrol, hybrid, and electric)	/	364 ⁵	
	Percentage of hybrid or electric vehicles (France fleet)	>10 %	15.93 %	
	Consumption of natural resources - Sorted and recycled waste from Villeurbanne facilities - OIW ⁸ from the Villeurbanne facilities	/	3,966 kg 6,063 kg	
		Governance, ethics and the fight against corruption¹		
	Ethics	Number of cases reported	100% of cases treated	1 case reported and processed by the Ethics Committee

1. Scope: all Boccard companies worldwide.

2. Boccard's Safety and Prevention Policy clearly states that the objective is zero accidents. We also monitor our safety performance against an industry benchmark set by CTNA (National Technical Committee "A" - metalworking industry), which stood at 15.5 for the latest available period (2021).

3. Frequency Rate measures the frequency of lost time accidents [(Number of lost time accidents [LTA] X 1,000,000) / Number of hours worked].

4. The Severity Rate measures the severity of lost-time accidents in terms of days lost. [(Number of days lost X 1,000) / Number of hours worked].

5. Scope: Boccard SA.

6. Reference period between 01/12/2021 and 30/11/2022.

7. In relation to the latest APAVE GHG report.

8. Ordinary industrial waste: waste from companies, businesses or artisanal outlets that can be treated in the same facilities as household waste.

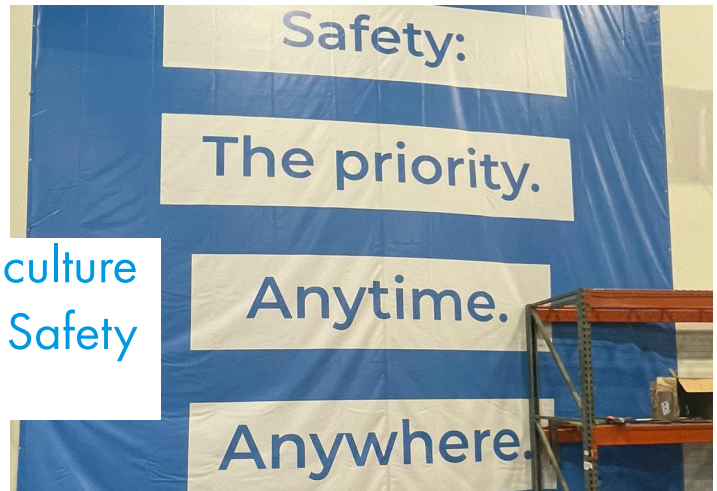


Social & Solidarity

Safety First

Key challenge

Develop, uphold, and promote a culture that helps us reach our Health and Safety objectives.



Key actions

Health / Safety

Our safety handbook presents Boccard's Golden Rules for safety: the BocSafety Rules. An awareness campaign has been launched to reinforce these rules and ensure they are top of mind for all employees.

Safety Days were also held throughout the year for our employees. In addition, "15-minute safety talks" are conducted regularly on our sites and worksites.

Business Trips - Travel Risk Policy

The Travel Risk Policy supports the prevention of medical and security risks during international travel. We provide our employees with relevant documents and guidance for travel to high-risk countries.

International SOS

In order to inform and protect women and men on assignment anywhere in the world, a global assistance service has been set up: International SOS, a medical assistance and security

organisation providing worldwide emergency services. All our employees benefit from this.

Audits

In 2023, we continued to invest in the continuous improvement of our management system, with 37 audit days dedicated to all our Business Units covered by ISO 45001, ISO 14001, MASE/UIC, and CEFRI certifications.



Actions Plan

- **Promote employee consultation and participation in matters of Occupational Health & Safety.**
- **Continue promoting our Golden Safety Rules, the BocSafety Rules, to employees across all entities, and prepare for the review and update of these rules in 2024.**
- **Prepare a Safety Day Boccard for all Boccard entities worldwide**
- **Encourage employee uptake and engagement in their daily work through participative safety talks.**
- **Strengthen the identification of risky practices and/or behaviours through on-site managerial audits.**
- **Ensure the long-term sustainability of the health and safety management system in our Business Units already certified to ISO 45001.**
- **Obtain ISO 45001 certification for the two remaining international Business Units in order to complete Boccard's ISO 45001 certification program.**

1. ISO 45001 is an international standard that specifies the requirements for an Occupational Health and Safety Management System (OH&S).

2. ISO 14001 is an international standard that specifies the requirements for an Environmental Management System (EMS).

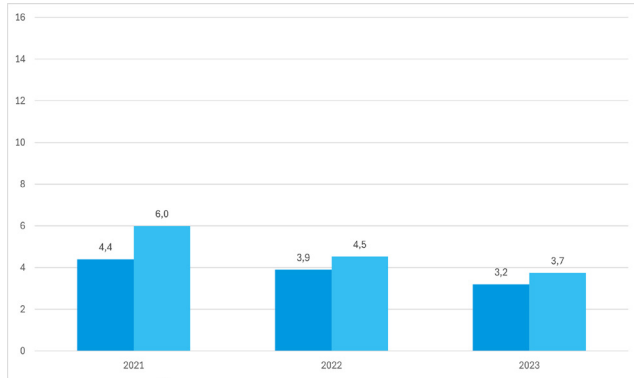
3. MASE: Manual for Corporate Safety Assurance.

4. UIC: Union of Chemical Industries.

5. CEFRI: French Certification Committee for Companies for the Training and Monitoring of Personnel Working under Ionising Radiation.

Frequency Rate and Severity Rate - World

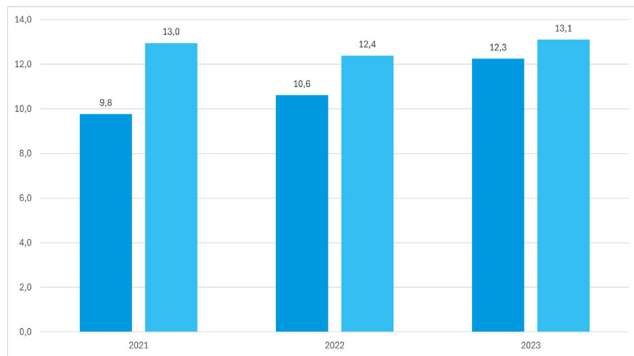
Number of lost-time workplace accidents per million hours worked.



Frequency Rate 1 world¹

- FR1 Bocard employees
- FR1 Bocard employees + contractors

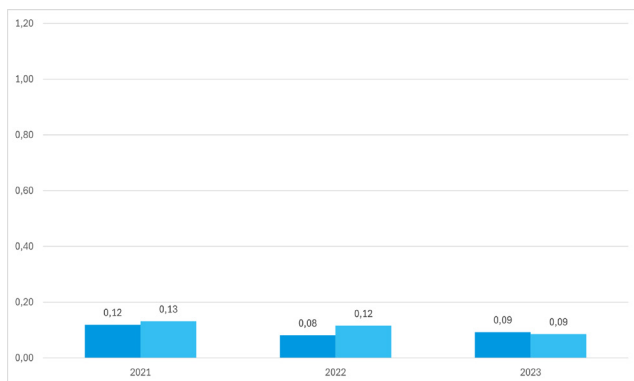
Number of lost-time and non-lost-time workplace accidents per million hours worked.



Frequency Rate 2 world³

- FR2 Bocard employees
- FR2 Bocard employees + contractors

Number of working days lost to incapacity for work per thousand hours worked.



Severity Rate - world⁴

- SR Bocard employees
- SR Bocard employees + contractors

1. Frequency Rate 1 (FR1) indicates the number of occupational accidents resulting in time off work in relation to the number of hours worked. It measures employees' level of exposure to risk, neutralising the effects of changes in working hours and workforce size.

(calculated as: number of work accidents with time off divided by the number of hours worked, multiplied by one million.)

<https://www.inrs.fr/demarche/atmp/statistiques-nationales.html>

2. Bocard's Safety and Prevention Policy clearly states that the objective is zero accidents. We also compare our safety performance against the CTNA (National Technical Committee "A" – metalworking industry) industry benchmark, which stood at 15.5 for the most recent available period (2021).

3. Frequency Rate 2 (FR2, or absolute frequency rate) reflects the number of occupational accidents with and without time off work, relative to the number of hours worked. It measures the level of employee exposure to risk while neutralising the effects of changes in working hours and workforce size. (It is calculated as: number of occupational accidents – both with and without time off – divided by the number of hours worked, multiplied by one million.)

<https://www.inrs.fr/demarche/atmp/statistiques-nationales.html>

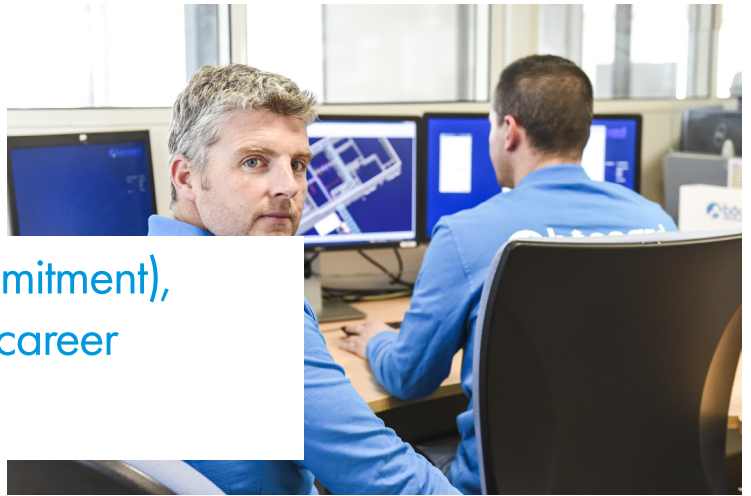
4. The Severity Rate (SR) is primarily used to express the seriousness of workplace accidents based on the duration of absence from work.

(It is calculated as: number of workdays lost due to temporary incapacity divided by the number of hours worked, multiplied by one thousand.)

<https://www.inrs.fr/demarche/atmp/statistiques-nationales.html>

5. The Severity Rate stood at 1.1 in 2021 (latest available data)

Human Capital



Key challenge

Develop self-reliance (skills & commitment), encourage initiatives and support career development

Key Actions

Gender parity

We promote equal treatment between women and men in terms of access to employment, training, mobility, and promotion, as well as in terms of equal pay.

Partnerships between schools and corporations

For several years now, we have been establishing partnerships with schools and we now run a large number of placements and work-study programs for preparing young people's professional projects. An inter-school rugby tournament called the Boccard's Cup is organized every year in partnership with the INSA¹ with over 100 students.

Training

Vocational training is a way of adapting individual skills to the direction set by the company, as part of a win-win strategy for each employee. The Boccard Academy was set up to ensure the consolidation of our Boccard best practices, to professionalise and structure training with a view to meeting the company's global strategy and to offer training programs tailored to employees in order to support them in their professional development. Aware of the importance of training for all our employees, we have implemented a skills management policy aimed at helping them grow in autonomy, technical expertise, managerial capabilities, and intercultural relations. We offer a range of internal and external training programs designed to support the maintenance and development of their skills.

The ETSN project: Run by the Boccard Academy, the goal of the project is to train top-level welders for the nuclear industry to guarantee the highest level of excellence in piping and welding skills through a sustained recruitment plan and a priority training program. The welding school will ensure the operational deployment of this project through tailor-made training sessions for our staff on welding issues.

Internal mobility

BocMobility, Boccard's internal mobility program, was strengthened in 2023 with a clear commitment from the Executive Committee: at least 30% of open positions must be filled by current Boccard employees taking on new roles. This commitment was supported by a broad campaign highlighting six employees who have experienced particularly enriching career paths.

This campaign was deployed across all sites in France, as well as in Poland, Portugal, the United Kingdom, and the United States, and will continue in 2024.



1. French National School of Engineering

Social & Cultural Diversity

Taking social and cultural diversity into account is a key factor for success. With offices in 20 countries, we train multinational project teams in inter-cultural management to facilitate "working together".

Manager's guide

In 2023, a working group made up of employees from various Boccard entities developed an English-language Manager's Guide, with 50 copies distributed across several countries. Aligned with our mission "Caring for People and Planet", this guide was designed as a practical training tool to formalize the key leadership competencies of a Boccard manager and provide actionable tools for their implementation. It particularly promotes professional efficiency in line with Boccard's values, workplace well-being, and the prevention of psychosocial risks. The guide will be expanded each year with new topics; in 2024, safety and ethics will be included.



Special-needs employees

Boccard is pursuing its commitment to supporting the success of each individual within a collaborative work environment. To reinforce this approach, Boccard in France signed a Disability Agreement in 2020 with union representatives and social partners, which was renewed in 2023.



Awareness building

In 2023, the company organized its New Year's greetings around the theme of inclusion, reaffirming its commitment to bringing teams together around this major societal issue. Internal support and awareness actions were also carried out at various company sites by disability representatives, along with posters and awareness campaigns.

Boccard is committed to increasing the number of employees with disabilities, which currently stands at 52 in France.

Revised HR policy emphasising, among other things, non-discrimination.



Actions plan

- Promote empowerment by giving teams the authority to act.
- Raise management awareness of an approach that addresses psychosocial risks.
- Increase disability awareness through poster campaigns and e-learning.
- Enhance training and staff development efforts (internal mobility, increased training initiatives with the Boccard Academy, etc.).

Living our values together

Key challenge

Federate people together around our 7 corporate values to perpetuate our corporate culture and attract talent.



Key actions

Challenges to live out our values as a team

Following on from the challenges we set up during our 100th anniversary year, based on the 7 Boccard values, we continue this dynamic each year by setting up solidarity, sports, eco-citizen and collaborative challenges throughout the world.



Sports

Every year, our employees come together to take part in a series of ever-popular sporting challenges.

Collaborative

A site in France has beehives installed on its building to allow employees to enjoy the honey produced and to give a helping hand to pollination.

Solidarity

The donated-leave scheme, supplemented by the company, continued for our French employees.

CSR Trophy

Each year, during the Convention that brings together the extended management team, a CSR Trophy is awarded. In 2023, it was presented to the Managing Director of Boccard Kates, our affiliated company in Poland, for the initiatives implemented the previous year with the staff. These actions aimed to support Ukrainian refugees arriving in Poland by organising a year-long contribution from Boccard, including fundraising efforts and in-kind donations of goods and food.

Actions plan

- Pursue the challenges of the coming years by living our values around the world.
- Accelerate the inclusion of our values when preparing employee appraisals.

Endowment fund



Key challenge

At Bocard, expertise is nurtured by shared experiences between the generations and the recipient profiles.

Key actions

The Bocard Endowment Fund

The primary mission of our Endowment Fund is to support the funding of higher education for deserving young students. Selected candidates have earned a baccalauréat with honours (*Bien* or *Très Bien*) and meet the financial eligibility criteria for a Crous scholarship

These young students mainly come from four partner schools: INSA Lyon (National Institute of Applied Sciences of Lyon), École La Mache, MADE IN Sainte-Marie Lyon, and ECAM LaSalle.

A true vehicle for social mobility, the Fund awards a scholarship to each student. Every student is mentored by a volunteer Bocard employee who supports them throughout their academic journey and helps with their integration into the professional world—through internships, networking opportunities, career guidance, interview preparation, and more.

Professional integration

We support associations such as **Le Foyer Notre-Dame des Sans-Abri** that helps homeless people (male, female, families) in difficulty and **L'Entreprise des Possibles**, a group of companies in the city of Lyon whose aim is to help disadvantaged people, reintegrate society.

Actions plan

- Encourage as many employees as possible to engage in these actions.
- Support *Entreprise des Possibles* through the donation of leave days.

1. CROUS : Centre Régional des Oeuvres Universitaires et Scolaires



2017

date de création du
fonds de dotation

45

étudiants
chaque année

+290

d'étudiants
parrainés

4

écoles
partenaires



Solidarity actions

Key challenge

Support solidarity initiatives and actions that are in line with our values and focused on education and health.



Key actions

Le Foyer Notre Dame des Sans-Abris

For several years now, we have been supporting the Foyer Notre Dame des Sans-Abris in the implementation of initiatives promoting professional reintegration.

L'Entreprise des Possibles

Boccard is one of the 22 founding members of the association. Our Holiday-Leaving Gifting scheme has been extended to French employees, in partnership with the Entreprise des Possibles.

USA

Over the summer and end-of-year holidays, our colleagues got together to distribute school supplies, books and toys to one of Houston's most disadvantaged schools.

Romania

For Christmas, employees collected food and sweets to be donated to an association supporting disadvantaged families.

Poland

In 2023, our Polish teams took part in the Good Kilometer challenge—a sporting event combined with a fundraising effort for charitable causes. They covered over 16,200 km and raised funds for children in need. They also participated in the Poland Business Run, a charity event dedicated to supporting individuals with physical disabilities.



Actions plan

- Increase the number of solidarity actions.
- Encourage all Boccard sites to support solidarity actions.

Environment



Transport, waste, energy use, GHG emissions

Key challenge

Reduce our main environmental impacts and act in favour of sustainable development



Key actions

Our actions are structured around the three main pillars of our policy: transportation, waste, and consumption. They align with the recommendations from our most recent Greenhouse Gas (GHG) Emissions Assessments and Energy Audits, focusing on transport and building-related topics.

Transport

To reduce CO₂ emissions, we focussed on developing a number of dedicated programs and initiatives:

- A program focused on electrifying the vehicle fleet¹ and raising awareness about optimized vehicle monitoring.
- Our travel policy, which limits travel and encourages the use of trains, with Teams meetings being favoured whenever possible.
- All 350 employees were invited to choose sustainable mobility options or remote work during the 2023 Mobility Day Challenge organized by the Auvergne-Rhône-Alpes Region, aimed at encouraging a shift in commuting habits. As of 1 June, a total of 2,380 km in soft mobility or avoided travel was logged for our Marguerite site.



Waste

For several years now, we have implemented a sorting and recycling system that reduces the amount of non-recyclable waste, both in our offices and at our industrial sites. Signage supports this system and serves as a reminder to limit paper consumption (double-sided printing is set as the default on printers).

Additionally, at one of our major sites, lunch delivery services are available; one of the providers, Pollen, uses a system of returnable glass containers that are cleaned and reused.

Energy Consumption, Production, and Greenhouse Gases (GHG)

In 2023, Boccard sought out and identified a service provider to conduct its Greenhouse Gas Emissions assessment as well as the energy audit of its main sites in France.

Work continued on replacing traditional energy sources with lower-carbon alternatives. In France, we are improving the energy performance of our sites: following a study, we integrated a VRV² (Variable Refrigerant Volume) system with the gas boiler in one of our buildings and installed low-energy lighting. In addition, in Belgium, solar panels were installed at the Meura subsidiary's plant in Péruwelz, covering 2,000 m² of roof space, and were commissioned in May 2023. Meanwhile, studies for solar panel installations at our Fos site continued.

1. As of 22 December 2023, Boccard's fleet includes 364 vehicles, of which 37 are electric and 21 are hybrid—together accounting for 15.93% of the total fleet.

2. The VRV system is designed for optimal energy efficiency in large buildings. By modulating the refrigerant flow, it automatically adjusts energy consumption based on actual needs, reducing waste and optimizing energy performance.

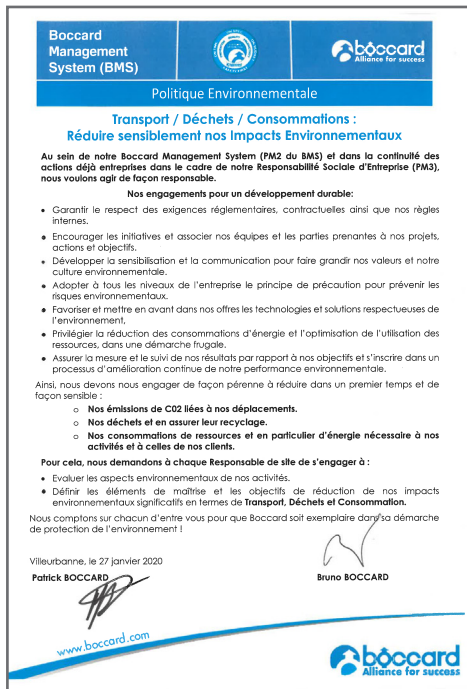
In 2023, following a study, the gas boiler was integrated with a VRV system on one of the main buildings, and the temperature control systems were modernized.

On client sites

We are implementing digital solutions that address our clients' quality and traceability requirements throughout the entire lifecycle of installations (including recipe and process development, equipment cleaning, and maintenance operations). These solutions help optimize water and energy consumption and reduce losses.

We also contribute to low-carbon electricity production through our clients—nuclear power producers and major players in new energy sectors (such as electricity generation from biomass and waste).

Environmental Policy



Our Green IT Approach

At Boccard, we are reducing our digital footprint by:

- Managing the obsolescence of IT equipment to extend its lifespan to up to 5 years instead of 3 years (as used to be case). Boccard has chosen an IT service provider that refurbishes computers supplied to staff, instead of always providing new ones. This approach reduces both costs and environmental impact – a win-win solution.
- Eco-designing new digital services.
- Implementing a Zero Paper policy, encouraging the use of collaborative tools.
- Offering ECOSIA: this more environmentally responsible search engine is set as the default browser on all employees' computers.

Actions plan

- Monitor our environmental impact globally.
- Follow up on the action plan from the transport and buildings energy audit.
- Bolster local and global awareness events and initiatives.

1. Heat pumps offer good energy efficiency for homes, especially when they are properly sized for the space to be heated or cooled.



Ethics & Governance

Ethics & Governance

Key challenge

Promote practices and controls to facilitate responsible and ethical business.



Key actions

In 2023, we continued our efforts to strengthen the robustness and efficiency of our ethical approach. Initiated in 2022 with a benchmarking study of key players in the digitalisation of ethics programmes, this year we focused on implementing this large-scale project.

We updated the corruption risk mapping and developed an action plan, began work on enhancing and digitalising our whistleblowing system, third-party assessments, and employee training.

We also developed a code of conduct, named the BocEthic Code of Conduct, which addresses a wide range of ethical issues, and worked on improving our Gifts and Invitations procedure.

Special Project 2023: Corruption Risk Mapping and Action Plan

The Legal, Compliance & Insurance Department updated Boccard's corruption risk mapping in line with the recommendations of the French Anti-Corruption Agency (AFA).

To achieve this, no fewer than 46 individuals were interviewed using questionnaires tailored to each process and function. The identified risks were listed for each process within the Boccard Management System, and their likelihood and impact were then assessed. This approach enabled the creation of a summary diagram of inherent risks by process.

Next, we assessed the effectiveness of our existing anti-corruption framework in light of these inherent risks. As a result, we were able to identify the residual risks and prioritise them accordingly. Updating this risk mapping also made it possible to define the categories of high-risk third parties, which must therefore be evaluated as part of Boccard's business activities.

Following the update, the Legal, Compliance & Insurance Department developed a 2023–2024 action plan to reduce corruption risks. The risk mapping was formally approved by the governing body on 22 January 2024.

Preparation of the BocEthic Code of Conduct and revision of the Ethics Charter



In 2023, we laid the groundwork for strengthening the Ethics and Governance commitments of our companies by assigning a legal and communications team to prepare Boccard's first Code of Conduct, covering a broad range of ethical issues. The Code was presented to the Executive Committee in December 2023, with a view to implementation across all staff in 2024; it was formally approved by the governing body on 28 February 2024.

The topics covered by the BocEthic Code of Conduct are as follows:

1. The areas of safety, health, protection of individuals, and the environment.

1.1. Serious violations of human rights and personal protection.

A. Discrimination and harassment (moral, physical, or sexual).

B. Forced labour and violations of trade union freedom

1.2. Serious breaches of personal data protection

1.3. Serious harm to the environment

1.4. Non-compliance with hygiene, health and safety regulations

1.5. Nuclear safety and counterfeit, fraudulent, and suspect items (CFSI)

2. Economic and Financial

2.1. Confidential information and intellectual property

2.2. Fraud, theft, deception, and misuse of company assets

2.3. Money laundering and tax fraud

2.4. Breach of competition law

2.5. Conflicts of interest

2.6. Corruption, influence peddling, and breaches of rules governing gifts and invitations, as well as patronage and sponsorship

2.7. Non-compliance with international sanctions and embargoes

3. Continuous Improvement – Boccard Management System

The BocEthic Code of Conduct guides everyone on best practices to adopt and behaviours to avoid, using clear and specific examples.

Lastly, the Code informs everyone about ethics governance within the Boccard entities, highlighting the roles played by the BocEthic Committee and the Executive Committee.

Bolstering our whistleblowing system

In 2023, we decided to reinforce the existing whistleblowing system, making it more robust to enable the reporting of ethical concerns.

Following the benchmarking conducted in 2022, we prepared to formalise a partnership with Safecall, a leading external specialist in the field, to implement a whistleblowing system via the Safecall telephone line or through the dedicated Safecall online platform for Boccard. These multiple channels will be accessible to employees across Boccard entities as well as to third parties; alerts may be submitted anonymously or not.

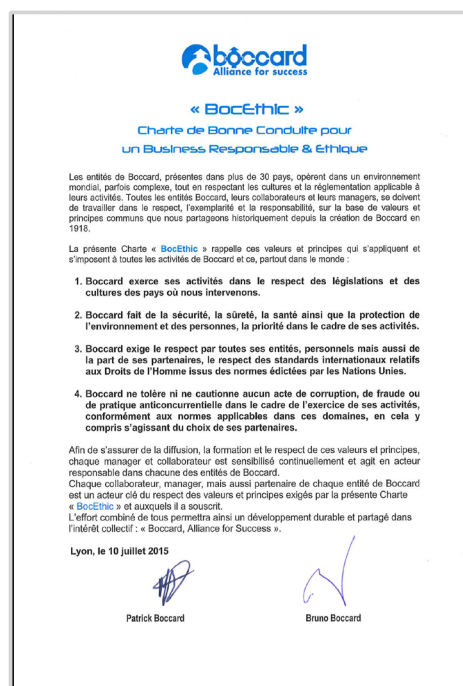
The contract with Safecall was signed on 31 July 2023, and the online platform project was launched in autumn 2023, with deployment planned for 2024. Work on developing the Boccard whistleblowing procedure began in August 2023.

Overhaul and Digitalisation of Our Third-Party Assessment System

We decided to overhaul and digitalise our third-party assessment system. To this end, we signed a contract with the company Altares in March 2023 and selected the IndueD solution. This tool enables us to ethically assess third parties identified as corruption risks through our corruption risk mapping, based on defined criteria.

The implementation of this solution and the revision of our third-party assessment procedure are scheduled for 2024.

Code of Good Conduct for Responsible and Ethical Business



Building on our BocEthic Charter and our Practical Integrity Guide

1) BocEthic charter

These projects will enable us to strengthen our Ethics and Governance systems, which are based on the Bocard Code of Good Conduct in force in 2023, which states that:

1. Bocard conducts its activities in compliance with the laws and cultures of the countries in which we operate.
2. Bocard makes safety, security, health, and the protection of the environment and individuals a top priority in all its activities.
3. Bocard requires compliance with international human rights standards, as set out by the United Nations, from all its entities, employees, and also its partners.
4. Bocard does not tolerate or condone any act of corruption, fraud, or anti-competitive practice in the course of its activities, in accordance with applicable standards in these areas – including when selecting its partners.

2) Practical Guide to Integrity:

To complement the BocEthic Charter, we rely on our Practical Guide to Integrity, which covers the following areas:

2a) Gifts & Invitations

We raise awareness among our employees about the appropriate behaviour to adopt when receiving or offering gifts and invitations. For example, employees who benefit from the partnership with LOU Rugby have been made aware of our Gifts & Invitations policies and procedures.

2b) Responsible Purchasing

Through a verification process, we ensure the integrity and reliability of our partners.

In 2023, we updated our corruption risk mapping and specifically identified categories of high-risk subcontractors and suppliers to be assessed in 2024 using the IndueD third-party ethical assessment solution.

In addition, an analysis was carried out on the top one hundred suppliers to determine whether they have a certified or recognised CSR approach. The results showed that 44% of the sample have a CSR approach in place through a policy or charter, and 11% stated that they hold a CSR certification or label.

2c) Whistleblowing System

A whistleblowing system via bocethic@bocard.com is available to employees, allowing them to report to the BocEthic Committee any behaviour that does not comply with the rules set out in the BocEthic Charter and the Practical Guide to Integrity.

A fraud suspicion alert was raised through our whistleblowing system in November 2022, investigated, and subsequently closed in January 2023.

Five alerts were raised in 2023.

Tracking Whistleblowing alerts – Bocard France – as of 31 December 2023

2023	
Number	5
Nature	5 cases of CFSI (Counterfeit, Fraudulent and Suspect Items) in the nuclear sector.
Status	<ul style="list-style-type: none"> • 1 investigation ongoing • 1 alert pending closure • 3 alerts closed, including one resulting in disciplinary action. <p>(data as of 11 July 2024)</p>

Responsible Purchasing – Bocard France

2023	
Total number of suppliers surveyed ¹	100
have a CSR approach ²	44
hold a certification or label	11

1. Supplier samples by turnover

2. Social and Environmental Responsibility

Review of Accounting Controls

In accordance with the Sapin II law, Bocard's accounting controls were reviewed in 2023 through a collaboration between the Legal, Compliance & Insurance Department and the France Finance Department.

BocEthic Committee Review

The BocEthic Committee, the ethics governance body within the Bocard group of companies, is composed of the Legal, Compliance & Insurance Director, the Human Resources, Communication & CSR Director, the Operational Excellence Director, the Finance Director, and the Purchasing Director.

On 9 August 2023, the BocEthic Committee conducted a progress review of the ongoing reports.

On 19 October 2023, the Committee carried out a review of the bocethic@bocard.com whistleblowing system, along with an assessment of future perspectives for the overall improvement of the BocEthic framework, including a status update on its digitalisation.

Following discussions and a few requested amendments, the BocEthic Committee also approved the content of the BocEthic Code of Conduct on 11 December 2023.

Personal Data Protection

In 2023, we continued our compliance efforts by planning a review of our documentation (processing register, policies, and procedures), and by securing our contracts with subcontractors through the inclusion of appropriate GDPR (General Data Protection Regulation) clauses.

We also initiated a process to identify the various personal data flows across our different tools and applications, in order to pinpoint key risks and define the measures needed to secure personal data transfers.

At the end of the year, we defined the 2024 action plan, which notably includes the implementation of a GDPR audit procedure and a security standard for our subcontractors, in coordination with the Information Systems Security Manager.

Training and Awareness-building

In October 2023, our employees worldwide took part in awareness training through four email campaigns focused on cyber risks: "Multi-Factor Authentication (MFA)", "Email Vigilance", "Choosing a Strong Password", and "Safe Internet Browsing".

They were also made aware of the BocEthic system in April 2023 through two email campaigns accompanied by a video.

Since 2022, our BocEthic system has been part of the onboarding process for new employees.

Awareness-raising for untrained employees and new hires regarding GDPR has been reinforced through our e-learning tool, with the introduction of dedicated sessions on specific topics such as HR, recruitment, digital, and privacy by design. In total, 86 people received training in France, and 170 were trained internationally (within the European Union).

GDPR training 2023

	Number of persons
GDPR awareness-building	256
France	86
European Union (outside France)	170

Actions plan:

- **Continue regular awareness-building amongst our employees.**
- **Distribute the BocEthic Code of Conduct, including the BocEthic Charter and related procedures, to all employees and make them accessible to third parties.**
- **Continue the digitalisation of our ethics systems following the initiatives launched in 2023.**
- **Create and coordinate a network of BocEthic representatives across Bocard worldwide.**

ESG indicators (Environmental, Social, and Governance)

ESG Indicators

SOCIAL

Safety performance

Frequency rate 1 (FR1)¹

	2021	2022	2023
Boccard hours	3,888,568	3,861,852	3,755,069
External contractors hours ⁴	279,845	335,007	518,370
FR1 Boccard employees	4.4	3.9	3.2
FR1 Boccard employees and external contractors	6.0	4.5	3.7

Frequency rate 2 (FR2)²

	2021	2022	2023
Boccard hours	3,888,568	3,861,852	3,755,069
External contractors hours ⁴	279,845	335,007	518,370
FR1 Boccard employees	9.8	10.6	12.3
FR1 Boccard employees and external contractors	13.0	12.4	13.1

Severity rate (SR)³

	2021	2022	2023
Boccard hours	3,888,568	3,861,852	3,755,069
External contractors hours ⁴	279,845	335,007	518,370
FR1 Boccard employees	0.12	0.08	0.09
FR1 Boccard employees and external contractors	0.13	0.12	0.09

1. The Frequency Rate 1 (FR1) refers to the number of work-related accidents resulting in time off, relative to the number of hours worked. It measures employees' exposure to risk by neutralising the impact of changes in working hours and workforce size (number of work-related accidents with time off divided by the number of hours worked, multiplied by one million).
<https://www.inrs.fr/demarche/atmp/statistiques-nationales.html>

2. The Frequency Rate 2 (FR2 or absolute frequency rate) refers to the number of work-related accidents with and without time off, relative to the number of hours worked. It measures employees' exposure to risk by neutralising the impact of changes in working hours and workforce size (number of work-related accidents with or without time off divided by the number of hours worked, multiplied by one million).
<https://www.inrs.fr/demarche/atmp/statistiques-nationales.html>

3. The Severity Rate (SR) is primarily intended to express the seriousness of accidents based on the duration of work stoppage (number of lost workdays due to temporary incapacity divided by the number of hours worked, multiplied by one thousand).
<https://www.inrs.fr/demarche/atmp/statistiques-nationales.html>

4. Definition of external personnel: any individual from a service provider company working on a site within the safety reporting scope, or appointed by a transport company under a long-term contract.

ESG Indicators

SOCIAL

Certification ISO 45001¹

List of Business Units holding ISO 45001 Certification – Occupational Health and Safety

BOCCARD LOCAL GEOGRAPHY

BU France Nord
Rue Armand Carrel BP 34 FR-59640 DUNKERQUE

BU France Sud
ZI La Feuillane BP 178 FR-13270 FOS SUR MER

BU France Ouest
BP 19 Le Prieuré FR-44480 DONGES

BU Construction
ZI La Feuillane BP 178 FR-13270 FOS SUR MER

BOCCARD ENERGY SOLUTIONS

BU Nucléaire France
25, rue Marguerite FR-69100 VILLEURBANNE

BU Adven
25, rue Marguerite FR-69100 VILLEURBANNE

BU Heavy Industries
25, rue Marguerite FR-69100 VILLEURBANNE

BOCCARD LIFE SOLUTIONS

BU Food & Ingredients
Zone Industrielle de la Gare FR-35360 MONTAUBAN
DE BRETAGNE

BU Health & Care
158, avenue Roger Salengro BP 6080 FR-69100
VILLEURBANNE

BU Boccard Process Vessels
4, boulevard Charles de Gaulle BP 12 FR-42124 LE
COTEAU CEDEX

BS (support)
ACHAT & LOGISTIQUE ACHAT (supply chain
management)
29, rue Lect CH-1217 MEYRIN

2C2I

25, rue Marguerite BP 12 FR-69100 VILLEURBANNE

ARKADIA

25, rue Marguerite FR-69100 VILLEURBANNE CEDEX

SOCIETE MECANIQUE ET ALTERNATEUR (SOCMA)

12470, rue Jean Perrin ZI BP 147000 FR-13290 LES
MILLES

STUDYBEL SA

175 Genevestraat BE-1140 BRUXELLES

BOCCARD ROMANIA S.R.L

Bd. Republicii, nr.152 K, et .3, RO-100072 PLOIESTI -
PRAHOVA

BOCCARD LIFE SCIENCES

12711 S Old Liberty Way, Riverton FR-84096 UTAH
1001 Rue Sherbrooke Est Bureau 555 CA-QC H2L1L3
MONTREAL

BOCCARD KATES SP. Z.O.O

Diamond Business Park Ursus ul. Posag 7 Panien 1, klatka
D, piętro I 02-495 WARSZAWA
Ul. Sprzętowa 3b 10-467 OLSZTYN POLAND

BOCCARD PIPE FABRICATORS INC.

2500 Galveston Road, HOUSTON 77017 United States

BOCCARD PORTUGAL Lda.

Rua da Industria n°8 2250-273 MONTALVO
Manufacturing units : Rua da Industria n° 6, 8, 14, Lotes
28 e 29 2250-273 MONTALVO
Rua da Industria n°8 2250-273 MONTALVO
Manufacturing units : Rua da Industria n° 6, 8, 14, Lotes
28 e 29 2250-273 MONTALVO

BOCCARD PIPING COLOMBIA S.A.S.

Carretera La Cordialidad Km 18 haccia Clemencia
CARTAGENA

BOCCARD NETHERLANDS B.V.

De Tjonger 16 8253 PZ DRONTEN

BOCCARD UK

Prospect House, Brindley Avenue, SALE, M33 7BE
United Kingdom
Airbus Building 200, West Gate Manor Crescent,
Hawarden CH5 3PS BROUGHTON

OPTIM TECHNOLOGIES

158, avenue Roger Salengro FR-69604 VILLEURBANNE
CEDEX

1. ISO 45001 ISO 45001 is an international standard that sets out the requirements for an occupational health and safety (OH&S) management system.

ESG Indicators

SOCIAL

Workforce

Workforce by contract type (permanent, fixed-term, others) - Boccard worldwide - 31 December 2023

	2022	2023
Number of employees on permanent contracts	1,942	2,077
Boccard SA	-	1,007
ARKADIA Ingénierie	-	157
2c2i	-	51
Number of employees on fixed-term contracts	255	274
Boccard SA	-	67
ARKADIA Ingénierie	-	12
2c2i	-	5
Total permanent and fixed-term contracts	2,167	2,351
Number of other contracts (temporary)	-	369
Total permanent, fixed-term, temporary	-	2,720

Training

	2022	2023
Non-mandatory training (number of hours)		
Boccard SA	6,986	10,072
2c2i	-	1,126
OPTIM Technologies	-	75
ARKADIA Ingénierie	-	458
TOTAL FRANCE	6 986	11 731
INTERNATIONAL (outside France)	-	-
Mandatory training (number of hours)		
Boccard SA	12,888	21,286
2c2i	-	292
OPTIM Technologies	-	0
ARKADIA Ingénierie	-	3,555
TOTAL FRANCE	12,888	25,053
INTERNATIONAL (outside France)	-	-
NON-MANDATORY & MANDATORY TRAINING	19,874	36,784

ESG Indicators

SOCIAL

Payroll

Payroll - Bocard France - 31 December 2023

	2022	2023
Payroll Bocard France	-	61,905,348
Bocard SA	-	51,565,549
ARKADIA Ingénierie		6,406,504

Gender equality

Male/Female Workforce – Permanent/Fixed-Term Contracts – Bocard Worldwide 2023

	2022		2023	
	Total Headcount	Percentage of Total Headcount	Total Headcount	Percentage of Total Headcount
Male	1 812	83.6 %	1,927	82 %
Bocard SA	-		952	83.2 %
ARKADIA Ingénierie	-		137	81.1 %
2c2i	-		44	78.6 %
Female	355	16.4%	424	18 %
Bocard SA	-		192	16.8 %
ARKADIA Ingénierie	-		32	18.9 %
2c2i	-		12	21.4 %
TOTAL	2,167		2,351	

Average monthly salary - Bocard SA

	2023
	Average basic salary FTE ¹
Female	3,794 €
Male	3,649 €
AVERAGE	3,673 €

1. Full-time equivalent: the study is based on the gross basic monthly salary, recalculated as a full-time equivalent in the case of part-time work.

ESG Indicators

SOCIAL

Gender equality

Boccard SA - Gender Equality Index

	calculable indicator (1=Yes, 0=No)	indicator value	score	maximum number of points for the indicator	maximum number of points for calculable indicators
1- Pay gap (en %)	1	3	37	40	40
2- Gaps in individual pay increases (in % point)	1	4,8	10	20	20
3- Promotions gap (in % point)	1	1,8	15	15	15
4- Percentage of employees receiving a pay rise when returning from maternity leave (%)	1	100	15	15	15
5- Number of employees of the under-represented gender in the 10 highest earners	1	1	0	10	10
Total calculable indicators			77		100
INDEX (out of 100 points)			77		100

ARKADIA Ingénierie - Gender Equality Index

	calculable indicator (1=Yes, 0=No)	indicator value	score	maximum number of points for the indicator	maximum number of points for calculable indicators
1- Pay gap (en %)	1	0,5	39	40	40
2 - Gaps in individual pay increases (expressed in percentage points or as an equivalent number of employees)	1	0,6	35	35	35
4- Percentage of employees receiving a pay rise when returning from maternity leave (%)	1	75	0	15	15
5- Number of employees of the under-represented gender in the 10 highest earners	1	4	10	10	10
Total calculable indicators			84		100
INDEX (out of 100 points)			84		100

2c2i - Gender Equality Index

	calculable indicator (1=Yes, 0=No)	indicator value	score	maximum number of points for the indicator	maximum number of points for calculable indicators
1- Pay gap (en %)	1	6,5	33	40	40
2 - Gaps in individual pay increases (expressed in percentage points or as an equivalent number of employees)	1	1,6	35	35	35
4- Percentage of employees receiving a pay rise when returning from maternity leave (%)	1	100	15	15	15
5- Number of employees of the under-represented gender in the 10 highest earners	1	3	5	10	10
Total calculable indicators			88		100
INDEX (out of 100 points)			88		100

ESG Indicators

SOCIAL

Gender equality - Boccard worldwide

Percentage of women in management teams

	2022	2023
Executive Managers (in %) – Executive Committee	0	0
Senior management (in %) - BocLeadership Team	-	11.9 ¹

1. The proportion of senior female managers was 5 for 42 in 2023

Turnover² - Boccard

	2022	2023
Turnover world (in %)	-	26.6 ³
France	-	24.4 ⁴

2. $[(\text{Number of departures during the year} + \text{number of arrivals during the year}) / 2] / \text{Headcount as of 31 December}$

3. Number of hires at Boccard worldwide in 2023: 862

4. Number of hires at Boccard in France in 2023: 395

ESG Indicators

SOCIAL

Collective agreements

Agreements signed in 2023

Agreement on the reimbursement for cleaning of work overalls provided to staff – 2020 to 2022

Signed June 2023, ended on 30 September 2023

Amendment to the agreement on the reimbursement for cleaning of work overalls provided to staff – 2020 to 2022

Signed 2023, ended on 30 mars 2024

Company agreement on the treatment of the seniority bonus applied to non-executive employees of Bocard SA

Signed 2023, ended on 30 April 2024

Amendment to the company-wide collective agreement on compulsory group insurance schemes (incapacity, disability, death) – 2023

Signed 2023, ended on 1 January 2024

Amendment to the company-wide collective agreement on compulsory group “healthcare reimbursement” scheme – 2023

Signed 2023, ended on 1 January 2024

Amendment n°2 revising the company agreement on working time arrangements dated 31 January 2003, amended by its addendum of 5 May 2008

Signed 2023, applicable as of 1 January 2024

Collective agreement supporting the employment and continued employment of employees with disabilities 2023-2025.

Signed 2023, applicable as of 27 June 2023

ESG Indicators

SOCIAL

Collective agreements

Agreements in force as of 31 December 2023

Company-level collective agreement concerning the establishment, composition, and operation of the Social and Economic Committee

Signed 2019, applicable as of 7 May 2019

Profit-sharing agreement and amendments 1, 2, 3, 4 and 5

Signed 1998, applicable as of 24 September 1988

Company Savings Plan Agreement and its amendment

Signed 2016, applicable as of 27 April 2016

PERCO Agreement (Collective Retirement Savings Plan)

Signed 2012, applicable as of 29 February 2012

Amendment to the PERCO Agreement

Signed 2016, applicable as of 27 April 2016

Company-level collective agreement on the flat-rate compensation for travel by site personnel

Signed 2019, applicable as of 13 March 2019

Company-level collective agreement on compulsory group health expense reimbursement schemes – December 2022

Signed 2022, applicable as of 1 January 2023

Company agreement on the handling of the seniority bonus for non-managerial employees of Bocard SA

Signed 2023, ended on 30 April 2024

Company agreement on the organisation of working time based on a 35-hour workweek

Signed 2003, applicable as of 31 January 2003

Amending rider to the company agreement on the organisation of working time

Signed 2003, applicable as of 31 January 2003

Agreement on forward-looking management of jobs and skills

Signed 2009, applicable as of 22 January 2009

Collective agreement in support of the employment and continued employment of employees with disabilities, 2023–2025

Signed 2023, applicable as of 27 June 2023

Amendment to the agreement on compensation for the cleaning of workwear provided to staff – 2020 to 2022

Signed 2023, ended on 30 March 2024

ESG Indicators

ENVIRONMENT

Greenhouse gas emissions

	Unit	2022	2023
Total GHG emissions	tCO ₂ eq	-	44,972
Scope 1	tCO ₂ eq	1,054.17	1,343
Scope 2	tCO ₂ eq	123.69	101
Scope 3	tCO ₂ eq	-	43,528

Energy consumption

	Unit	2023
Total	kWh	2,957,086²
Electricity ¹	kWh	1,916,800
Gas	kWh	1,040,286
Diesel	kWh	-

Waste management³

	2022 ⁵		2023	
	Villeurbanne	Other sites France	Villeurbanne	Other sites France
Total (en kg)	-	-	10,032	-
Hazardous waste, Unsorted (kg)	-	-	-	-
Hazardous waste, Sorted (kg)	-	-	2.8	-
cigarette butts	-	-	2.8	-
Non-hazardous waste, Unsorted, OIW ⁴ (kg)	6,072	-	6,063.6	-
Non-hazardous waste, Sorted (kg):	1,763	-	3,965.6	-
paper	-	-	2,532	-
cardboard	-	-	961	-
paper towels	-	-	13.6	-
plastic bottles	-	-	23	-
cardboard cups	-	-	34.5	-
cans	-	-	19.2	-
confidential paper	-	-	76.8	-
plastic cups	-	-	0.4	-
glass	-	-	2.4	-
Nespresso capsules	-	-	253.5	-
printer cartridges	-	-	33	-
pallets, crates	-	-	16.2	-

1. Information collected from the energy suppliers' online platforms for the majority of sites in France.

2. Total excludes fuel oil; data not available.

3. Information collected from the reporting of a single waste removal service provider.

4. OIW, non-hazardous ordinary industrial waste: waste from businesses, shops or tradespeople that can be treated in the same facility as household waste.

5. Incomplete tracking in 2022.

ESG Indicators

GOVERNANCE & ETHICS

Tracking Whistleblower alerts

	2022	2023
Number	1	5
Nature	Suspicion of fraud	5 suspected cases of CFSI ¹ in the nuclear field
Status	Investigations and cases closed as of January 2023	<ul style="list-style-type: none"> • 1 investigation ongoing • 1 alert pending closure • 3 alerts closed, including one disciplinary response. (date as of 11 July 2024)

1. Counterfeit, Fraudulent and Suspect Items

GDPR training

	2023
	Number of persons
GDPR awareness-building	256
France	86
European Union (outside France)	170



www.boccard.com



www.boccard.com

