

STATEMENT OF EXTRA FINANCIAL PERFORMANCE

2022



STATEMENT OF EXTRA FINANCIAL PERFORMANCE

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1. INTRODUCTION

This document presents the “Statement of Extra-Financial Performance” of DORIS Group. It is an Appendix to the management report given to DORIS shareholders, as required by French law. This Statement of Extra-Financial Performance presents DORIS Group responsibilities on social and environmental issues as specified in articles L.225-102-1 & R 225-105 of the French Trade code.

This statement includes, in particular, information related to:

- Consequences of DORIS group activities on climate change and the use of products and services DORIS provides;
- Social commitments in favor of a sustainable development and the circular economy;
- Benefit packages negotiated with employees and their impact on the group financial performance, as well as working conditions of our employees;
- Actions to reduce discrimination and to promote diversity, as well as measures in favor of handicapped personnel.

This information applies to all Business Units of the consolidated group, unless noted otherwise for the annual results of the year ended on December 31st, 2020.

This document presents the group business model with an analysis of the risks & opportunities of our activities. This helps define the policies to implement. This document also presents the results of these policies with key performance indicators (KPIs) for extra financial performance relevant to the group activity.

The following themes are not relevant to the group activities: reduction of food wastage, achievement of food security, promotion of animal well-being, soil utilization, bio-diversity, raw material consumption and sustainable food consumption; furthermore, given the group’s activities, the circular economy is not a major endeavor for us.

This document is the English translation of a French document which content has been validated by a Third Party independent auditor and will be published on DORIS internet site.

2. ABBREVIATIONS

BL	Business Line (groupe activity)
BU	Business Unit (legal entity)
SEFP	Statement of Extra Financial Performance
ESG	Environnement, Social, Governance
KPI	Key Performance Indicator

3. BUSINESS MODEL

3.1 DORIS Group activity

DORIS group is a world reference for high quality engineering in the energy markets, particularly in the Oil & Gas and renewable sectors, and more specifically in offshore wind. We propose cost-driven solutions with high performance from the concept phase to the decommissioning phase.

Our Oil & Gas clients develop and operate upstream facilities that have an impact on the environment. They endeavor to minimize this impact using our innovative solutions, compatible with the latest public expectations in terms of sustainable development.

DORIS needs experienced engineers able to work in integrated teams; our specialties span across all disciplines necessary for our services. Our project management skills and high value know-how help us win projects in the renewable sector and in particular in offshore wind.

We provide engineering services to deliver documents, drawings, small scale models needed for the construction of complex onshore and offshore infrastructures.

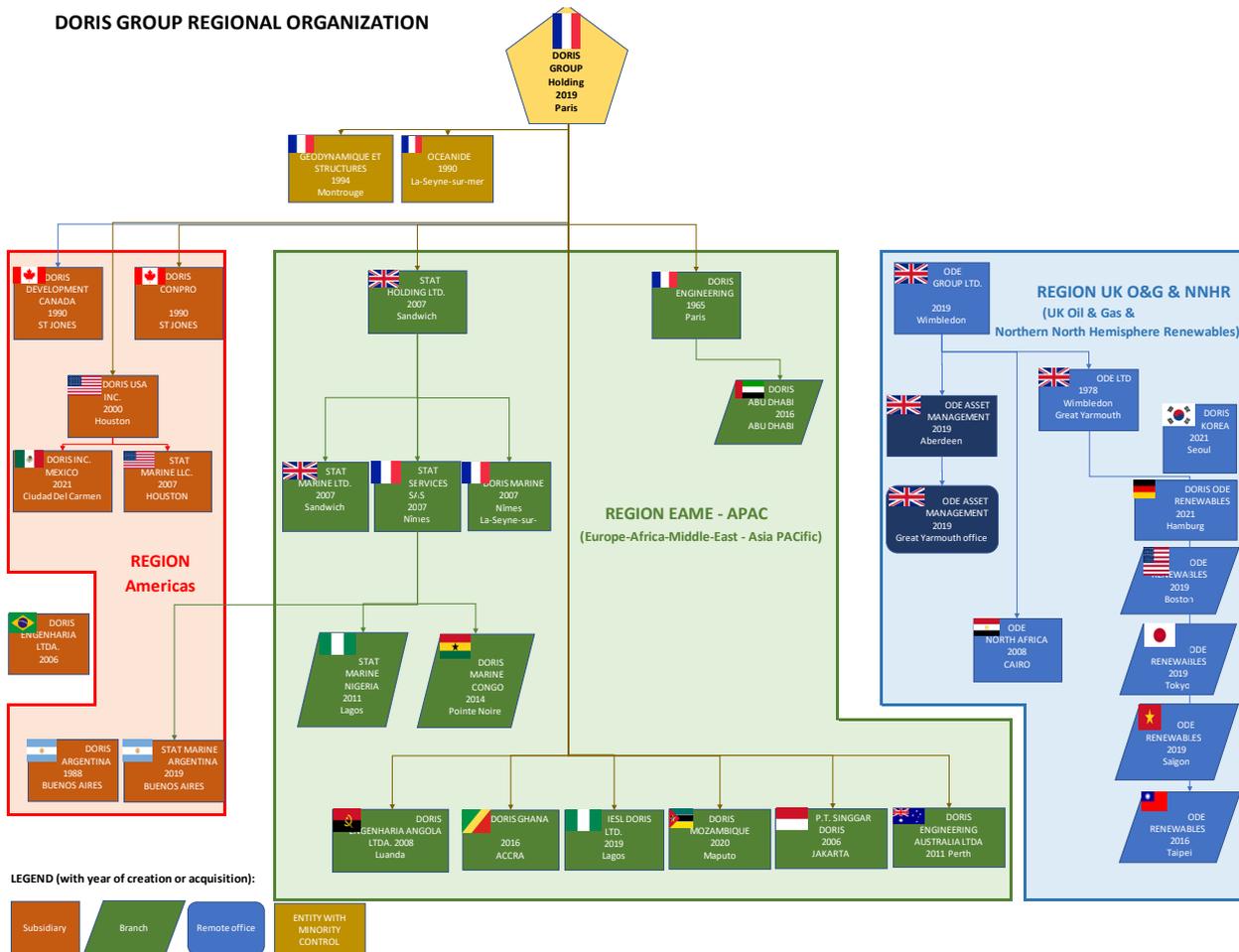
Our contribution to a sustained development stems from our activities as well as the use made by our clients of the solutions we propose. Our actions are linked to strategic choices made to develop key high-value activities in the renewable sector.

Hence, we have identified risks and opportunities for our projects.

3.2 Group organization

DORIS was created in Paris in 1965. To follow our clients and provide on site services, DORIS has set up a number of entities around the world by creations and acquisitions, thus expanding the scope of services. Such offshore entities are referred to as, Business Units, in the annual report. Each Business unit belongs to one of three “Regions” (EAME-APAC, Americas et UK O&G–NNHR) as illustrated below:

DORIS GROUP REGIONAL ORGANIZATION



Entities such as Regions, Business Units, Business Lines are coordinated but independent, complying with local regulations; hence expectations in terms of social and societal responsibilities for a sustainable development must be adapted for each entity.

3.3 Stakes & prospective goals

Market conditions for traditional DORIS activities are difficult with a volatile oil barrel price which impacts directly the investment decisions of our clients, hence their need for our services. The Oil & Gas industry is in a rapid process of transformation to account for more and more pressing priorities to reduce the environmental impact of our industry as requested by financial institutions and the public; Social and Environmental Governance (SEG) becomes essential. Our clients now choose their investments between Renewables and Carbon-rich developments, often to the detriment of the latter. This has immediate consequences on our activities. Often such choices are made under the pressure of financial institutions and banks which, too, have a direct impact on our Group.

A market analysis is provided every year in our annual report.

The energy transition and matters of Social and Environmental Responsibility (SER) dictate this transformation. Our industry strives to provide all populations, across the globe, an access to clean and cheap energy with an ever-decreasing impact on the environment. One stake is to be able to deliver clean and cheap energy to developing countries with minimal impact on the environment.

Another stake is to allow growth in Oil & Gas producing countries with weak economies, thus reducing poverty, providing education for all, equality between genders, access to health services and energy.

3.4 General Policy

On the basis of the matters at stake and future perspectives, we have developed a General group Policy which defines the mission and values of our Group. This General Policy also defines actions to be implemented to meet our environmental and social responsibilities.

To this end, we have mapped our risks and opportunities, as presented in the here-below section.

4. RISK MAPPING

Risk mapping is established by the Group executive committee; it comprises the Group CEO, the Corporate Affairs & Finance Officer, the Chief Commercial Officer, and the Chief Technical Officer.

We have identified all stakeholders with whom we have daily interactions. We consider that the main stakeholders are:

- Our clients and competitors
- Our employees
- Our group entities
- Third Parties such as national administrations, schools, NGOs for example

For each of these stakeholders, we have defined a risk & opportunity mapping for four themes:

- Social
- Environmental
- Ethics
- Societal

We also have decided to work on the most relevant of the 17 goals defined by the United Nations for a sustainable development.



The sustainable development goals relevant for the Group activity are:

- Goal 3 : good health and well-being;
- goal 6 : clean water and sanitation;
- goal 7 : affordable and clean energy;
- goal 8 : decent work and economic growth;
- goal 9 : industry, innovation & infrastructure;
- goal 13 : climate action;
- goal 14 : life below water.

In the present analysis we only keep major risks.

A list of risks and opportunities is established for defined perimeters of entities as identified in this document further below. Each element is sorted by order of importance and actions are defined. This approach will be followed every year to gauge the evolution of risks and opportunities and consequential actions.

Out of seventeen identified risks, five risks are considered major:

- Loss of trust by our clients;
- Risks during an overseas travel;
- Health and safety risk to our employees;
- Lack of adequate resources to carry out our contract scopes;
- Ethical risk in business activities.

The main identified opportunity is:

- The possibility, during our design of facilities, to recommend a solution compatible with a sustainable development, such as, for example, the reduction of green-house gas (GHG) emission during oil and gas production.

Our group policies have been updated to match the above approach and are now implemented across all Business Units and Business lines. When necessary, they are complemented by local policies. The Group executive committee is in charge of managing this implementation.

Major risks identified by the committee are regularly discussed during the monthly executive management committee meetings with Regional managers and Business Line managers.

Our actions towards the identified risks and opportunities are the basis of our commitment towards stakeholders as described in DORIS Group General Policy detailed here-after.

The four axes of our commitment towards stakeholders¹, given the associated risks, are detailed in the General Policy:

- For our clients: remain a reference in energy engineering;
- For our employees: remain an entity that attracts and retains talent;
- For our group: remain a fair and prosperous company;
- For Third-Parties: remain a responsible company.

¹ DORIS Group General Policy, doc 110-0006-20-POL-0599-FR, version 0, 30 mars 2021.

5. GROUP POLICIES

Group Policies are summarized in the following six documents; their purpose is to reduce risks and to take opportunities in our activities. They exist in both French and English language.

General Policy : 110-0006-20-POL-0599 ;

Quality Policy : 110-0005-20-POL-0458

Ethics Charter: 110-0004-19-POL-0245;

Health Safety Security Policy : 110-0005-19-POL-0250 ;

Environnemental Policy: 110-0005-19-POL-0251;

Travel Risk Management Policy: 110-0005-19-POL-0252.

5.1 Fight against discriminations

In accordance with French government bill N° 2017-1180², DORIS Group provides fair employment opportunities and does not discriminate among its employees for their career paths.

As an example, at DORIS Engineering, the male/female index for 2020 was 82 (it must be over 75).

When recruiting, all resumes are analyzed, regardless of the sex or origin of the candidate.

The national framework agreement “Syntec”³ (association including most French engineering companies) related to non-discrimination between male and female applies to all French DORIS entities.

5.2 Handicapped personnel policy

As an example, in accordance with article 84 of the French Bill N° 2018-771 of September 5, 2018, accesses to DORIS offices in Paris are compatible for handicapped employees (door width, handicapped restroom, lifts, adjustable table height).

² Ordonnance du 19/07/2017 relative à la publication d'informations non financières par certaines grandes entreprises et certains groupes d'entreprises.

³ Accord national du 27 octobre 2014 de la convention collective nationale des bureaux d'études techniques, cabinets d'ingénieurs-conseils, sociétés de conseil du 15 décembre 1987 relatif à l'égalité professionnelle entre les femmes et les hommes.

5.3 Employee agreements

DORIS Group belongs to SYNTEC group of companies and henceforth, abides by its agreed obligations.

Moreover, DORIS Engineering has had two employee agreements in place for over 30 years to share profits⁴ among the employees. These agreements tie each employee to the success of its employer and has proven in the past to be a strong lever for loyalty towards, and confidence in, the Group, despite periods of economic hardship.

⁴ Accord d'intéressement N° DGD_02363 dont le dernier avenant date du 19 mars 2018 & Avenant N° 3 à l'accord de Participation de la Société DORIS Engineering SAS, du 28 juin 2019.

5.4 Risk management

Major risks are managed through a group-wide approach as illustrated here-below :

Stakeholders	Risk or opportunity	Sustainable development goal	Risk or opportunity description	Diligence	Action
Clients	Loss of quality		Risk to lose our clients' trust	Plan internal & external audits to obtain certifications	Exceed client expectations in quality, cost and deadlines
Employees	Safety of our employees	 	Risks during travel or overseas assignment	Systematic information of our employees traveling to exposed countries	Maintain awareness of possible situations and inform employees
Employees	Safety of our employees		Health or safety risk in the workplace	Post safety policy, train new recruits, enforce company rules	Keep a zero-accident policy in the workplace
The Group	Resources & skills		Lack of adequate resources or inappropriate skills to carry out projects adequately	Recruitment plan for young trainees and continuous training of senior employees	Anticipate our business transformation by training employees into new fields
The World	Environment	   	Promote solutions compatible with a sustained development	Objectives given to middle management to enforce a permanent awareness among our employees	Propose at least three ideas for a sustainable development each year
The World	Business ethics		Risk of exposure to non-ethical practices	Training to management & personnel exposed to ethics risks	Maintain a compliance policy and train employees

6. RISK MANAGEMENT INDICATORS

For each identified risk, we have determined a policy and an action; its implementation is assessed by a dedicated key performance indicator established by DORIS group with information collected from each relevant Business Unit.

6.1 Remain the reference in energy engineering

Loosing the trust of our clients by a low quality job is a major risk. We must exceed our clients' expectations in terms of quality, technical solutions offered, while maintaining in check our cost and schedule while carrying our scopes of work. At DORIS Engineering for example, a satisfaction survey is carried out after each project with clients; a score of 3 out of 4 is the minimum goal. The perimeter of this KPI for this Statement is limited for now to DORIS Engineering which has been tracking this score for many years.

6.2 Remain an entity that attracts and retains talent

We protect our employees during their travel; for example, with DORIS Engineering, employees are informed of travel risks in each visited country through a travel check list handed out before travel which is signed by the employee.

The objective is to hand out the travel check list to 100% of the employees traveling to sensitive countries.

All necessary measures are taken to maximize the employees' safety and to allow their safe return or evacuation home if needed (Medivac procedure, insurance for example).

The objective is to maintain a decreasing rate of accidents across all Business Units worldwide. The OSHA⁵ indicators LTIR and TRIR⁶ have been managed by DORIS headquarters for many years. The Total Recordable Incident Rate (TRIR) will be the selected KPI for this Statement.

6.3 Remain a fair and prosperous company

Continuous training of our employees is a strong source of motivation for our employees. To maintain a high level of qualification, the objective is to increase the rate of training every year. For example for DORIS Engineering, this rate was about 30% in 2019; the objective is to maintain this rate or to exceed it for this Business Unit until 2025.

However, given the lockdown restrictions linked to the COVID-19 pandemic, the 2020 rate has decreased to 9% and is not representative. 2019 will remain the reference year;

⁵ Occupational Safety and Health Administration (US Department of Labor)

⁶ LTIR = Number of Lost Time Incidents per hundred workers per year. $LTIR = LTI \times 200,000 / \text{Total Manhours Worked}$

TRIR = Total Recordable Cases per hundred workers per year. $TRIR = TRC \times 200,000 / \text{Total Manhours Worked}$

indeed, many training centers closed their facilities and the new working-from-home practice has not allowed the planned training to take place.

6.4 Empowerment of local staff

To limit the risk of not finding the proper resources in our overseas activities, our objective is to empower foreign entities to manage growth with local personnel. DORIS has demonstrated in the past its capacity to such delegation in developing countries and intends to apply this policy in any new structure.

However, this effort depends on opportunities for foreign implantations with a wide range of different situations. Hence, as this is a moderate risk, no KPI will be tracked for now.

6.5 Remain a responsible company

DORIS makes a commitment to reduce its carbon footprint every year going forward. This reduction is made possible by reducing our travel habits, by favoring visio-conferences rather than face-to-face meetings when possible. Given the exceptional nature of 2020, the reference year will be 2019. The carbon footprint will be measured with statistics from our travel agencies, accounting for each travel for each person. There is no plan to track this KPI in this document as it is not considered a major risk for our business.

Promoting low-carbon solutions: in its projects, DORIS must propose solutions which reduce pollution as much as possible and must promote such solutions to our clients. Similarly, solutions which reduce the emissions of green-house gases in oil and gas facilities must be given priority and promoted to our clients. Finally, for the last 5 years approximately, oil and gas projects must generally provide evidence of a reduction in carbon-generated electrical consumption compared with 2016 practices. These solutions will be documented in a report, consolidating input from Business Units around the world.

Promoting ethical business practices : DORIS Group actively promotes a policy of strict compliance to French law Sapin II, for all consolidated entities. To this end, each entity must provide training to its personnel exposed to risks of non-ethical practices.

All KPIs are tabulated below :

Stakeholders	Risk or opportunity description	KPI	Perimeter	Goals (2020)	Score
Clients	Risk to loose our clients' trust	Measure of our client satisfaction	DORIS Engineering	> 3.0 / 4.0	3,3
Employees	Risks during an overseas assignment	Travel Check Lists distribution rate	DORIS Engineering	100%	100%
Employees	Health or safety risk in the workplace	Total Recordable Incident Rate	World	0%	0,16 (incident in Paris with medical treatment on premises but without lost work time)
The Group	Lack of adequate resources or inappropriate skills to carry out projects adequately	Percentage of employees having at least one training that year	DORIS Engineering	Training year N > training year N-1	9% in 2020 (below 2019 score because of COVID-19)
The World	Promote solutions compatible with a sustained development	3 solutions / year	The World	> 3	4
The World	Risk of exposure to non-ethical practices	Training percentage for « at risk” personnel	The World	> 50% in 2020 then 100% in 2021	64%

6.6 KPIs follow-up

Above KPIs will be compiled in each Business Unit by a “social & environmental responsibility” correspondent and consolidated at group level by DORIS Group Quality manager for the agreed perimeter; he will report the results to the CEO for approval.

Inputs from all Business Units may be audited; specific audits will be organized yearly by the person in charge of “social & environmental responsibility” matters for the group, for at least one Business Unit per year, selected at random.

