

STATEMENT OF EXTRA FINANCIAL PERFORMANCE

—
Year 2022

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1. INTRODUCTION

This document presents the Statement of Extra-Financial Performance of the DORIS Group for the year 2022. It is attached to the Management Report in accordance with legal requirements. The Statement of Extra-Financial Performance presents social, environmental and societal information in accordance with Articles L.225-102-1 and R 225-105 of the French Commercial Code.

The statement shall include information on:

- the potential impact on climate change of the company's activity and the use of the goods and services it produces;
- its social commitments to sustainable development and the circular economy
- collective agreements concluded within the company and their impact on the company's economic performance and on employees' working conditions
- actions aimed at combating discrimination and promoting diversity, and measures taken in favour of the disabled
- its commitments in terms of preventing corruption and influence peddling;
- actions to promote physical activity and sport, as introduced by Law 2022-296 aimed at democratizing sport in France.

This information relates to all the companies included in the Group's scope of consolidation, with the exceptions mentioned in the text, for the year ending December 31, 2022.

This document presents the Group's business model, followed by an analysis of the risks and opportunities associated with its activities. This allows to define the policies to be implemented. This document then presents the result of these policies, with the non-financial performance indicators relevant to the Group's activity.

The following themes are not relevant because they are not applicable to the Group's activity: the fight against food waste, the fight against food insecurity, respect for animal welfare, land use, biodiversity, consumption of raw materials, and responsible, fair and sustainable food; because of the Group's activity, the circular economy is not a major issue for the company. There is therefore no specific priority action in the circular economy, apart from a few actions related to paper recycling.

This document is subject to verification by an independent third party and is intended to be published on the DORIS Group website.

2. ACRONYMS

BL	Business Line
BU	Business Unit

SEFP	Statement of Extra Financial Performance
ESG	Environment, Social, Governance
KPI	Key Performance Indicator (ICP)
OTI	Independent Third Party Organisation
CSR	Corporate Social Responsibility

3. BUSINESS MODEL

3.1 DORIS Group activity

DORIS is a leading French company providing engineering, consulting and project management services to the energy industry. DORIS has nearly 60 years of experience supporting clients worldwide in sectors such as conventional energy, offshore wind, hydrogen and carbon capture and storage. Committed to supporting the energy transition, DORIS designs reliable, environmentally friendly and innovative installations for its customers. Founded in 1965, DORIS initially specialised in providing engineering services for oil and gas operations, mainly in the marine environment. This internationally recognised expertise has enabled the company to conquer new markets and extend its field of competence to renewable energies and disruptive technologies in the highly strategic energy sector.

Some clients' activities have an impact on the environment. They rely on DORIS to minimise this impact by defining innovative solutions that comply with the new requirements of sustainable development.

DORIS therefore needs highly experienced, specialised engineers working in integrated teams. These specialists cover all the disciplines required for these services. This project management expertise together with a high value-added know-how enable DORIS to win projects in a highly competitive international business environment.

DORIS actions in favour of sustainable development are linked to its own activities as well as to the use made by customers of the solutions the company is proposing. They are also reflected in the strategic choices to develop high value-added activities in the energy transition towards renewable energies, such as offshore wind power or new energies such as hydrogen.

Thus, risks and opportunities are identified both within the company inner activities and within projects proposals and executions.

3.2 Our organisation

DORIS operates in six business lines: (1) oil and gas engineering and energy transition, (2) renewable energy, (3) technical assistance, (4) marine oil & gas facility management, (5) consulting and (6) digital.

In addition, initially based in Paris, DORIS has set up offices in various countries around the world in order to offer its services close to its international clients. These companies are the Business Units (BUs) or subsidiaries referred to in the Management Report.

DORIS Group SA was established in 2020 and is intended to coordinate the various subsidiaries, which adopt its values and management rules. However, in some cases they have to take into account local regulations imposed on them.

The legal organisation chart of the controlled and operating subsidiaries is presented in Appendix I.

3.3 Challenges and prospects for the future

During the year 2022, DORIS has carried out a major change in its operating mode, image and organisation, with the aim of once again becoming a player in the virtuous, positive and engaging dynamics offered by its targeted markets of energy, which are undergoing complete change and have been greatly disrupted this year by the sudden breakdown in major geopolitical balances.

This redeployment, presented to the markets as a "rebranding", was carried out in three parts:

- A "Business" component, involving the refocusing of target markets, and the deployment on new activities such as Energy Transition Consulting, New/Renewable Energies, and Digital, areas where the great skills of DORIS engineers are proposed to meet the expectations of multinational clients, faced with increasingly critical challenges in technological and financial terms.
- A "Human" component, by offering a broader horizon and a better quality of employment to the loyal teams in place, but also, by attracting new talents, towards a modern company, committed to the control of environmental risks and to ethics, corresponding to the human and citizen aspirations of the new generations.
- A "Sustainable Development" component, by placing its social responsibility at the heart of DORIS' activity, with the objective of supporting and even anticipating its clients on the path of a sustainable development of the energy industries, of an increasingly reduced environmental impact, of an irreproachable governance. The new website, with its tab dedicated to "Sustainability", carries a strong message on this subject.

***OUR VISION, MAKE CONVENTIONAL ENERGY CLEANER, MAKE
RENEWABLE AND NEW ENERGIES POSSIBLE.***

The energy transition that identifies the market and the social responsibility that identifies the company are integral to this transformation.

DORIS industry has the capacity to help provide the world's populations with increasingly clean energy at an affordable cost, while reducing the climate impacts of its production and consumption. It will enable the world, and especially emerging countries, to continue to develop, with further impacts on producing countries, such as poverty reduction, education for all, reduced inequality, access to healthcare and energy.

3.4 General Policy

Based on the analysis of the challenges and future prospects, the DORIS Group has issued a General Policy and an Environmental Policy which define its mission and its social and environmental values, as well as the actions to be taken to implement them.

In addition, the mapping of risks and opportunities presented in the following section has been reviewed to confirm its relevance.

4. RISKS MAPPING

The risk mapping is established by the Group Executive Committee composed of the Chairman and Chief Executive Officer, the Chief Financial Officer, the Chief Commercial Officer and the Group Compliance Officer. Were taken into account all the stakeholders with whom the company interacts on a daily basis or those that surround its activities. The most important stakeholders are confirmed to be:

- Customers ;
- Employees ;
- Own group;
- Stakeholders such as national administrations, engineering schools, NGOs, as examples.

For each of these stakeholders the company has confirmed in 2022 a mapping of risks and opportunities around four themes:

- Social,
- Environmental,
- Ethics and Compliance,
- Societal.

We have also integrated the relevant sustainable development objectives defined by the United Nations.

United Nations Sustainable Development Objectives



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.
- goal 16 : peace and justice

For this analysis, only major risks are considered.

A list of risks and opportunities is established for a defined perimeter of entities, as identified later in this document. Items are ranked by criticality and a list of actions is defined. This process is repeated regularly to determine the evolution of risks and opportunities and the actions to be implemented.

Of all the identified risks, five appear to be major:

- The loss of confidence of clients;
- The risks of professional missions abroad;
- Health and safety risks for staff in post;
- The risk of not having adequate resources to execute contracts;

- The risk of corruption throughout business relationships.

An opportunity is identified, which comes into play in design activities:

- The possibility to recommend technical solutions that are compatible with sustainable development.

The Group's policies are derived from the results of this process and are deployed globally across the Business Units and Business Lines. Where necessary, they are supplemented by local policies. The Group Executive Committee coordinates the deployment and a regular review is made with the Business Line managers during the monthly coordination meetings (Executive Management Committee).

The actions taken to reduce these risks and pursue these opportunities form the basis of the group commitments to its stakeholders and are summarised in the General Policy mentioned above:

- For customers: to be the reference in energy engineering;
- For employees: to be a company that attracts and retains the best people and ensures their safety at work;
- For DORIS Group: to be a successful and fair company;
- For third parties: to be an ethical and responsible company.

5. GROUP POLICIES

The Group's policies for reducing risks and taking advantage of opportunities are summarised in five key documents which are available on the company's intranet site. These documents are available in English and French.

- General Policy: 110-0006-20-POL-0599 ;
- Quality Policy: 110-0005-20-POL-0458
- Health and Safety Policy: 110-0005-19-POL-0250 ;
- Environmental policy: 110-0005-19-POL-0251 ;
- Travel risk management policy: 110-0005-19-POL-0252 ;
- DORIS Group Code of Conduct: 110-0004-22-DOC-0896 ;
- Procedure for evaluation and engagement of business partners: 110-0004-22-DOC-0891
- DORIS Group Accounting Control Procedure: 110-0002-22-DOC-0929

5.1 Combating discrimination

In accordance with Article 1, Government Order No. 2017-1180, the DORIS Group does not discriminate in hiring or career planning on the basis of the origin of its applicants or employees.

For recruitment, all CVs are examined regardless of the candidate's origin and gender.

In addition, the SYNTEC national agreement on professional equality between men and women is binding on Doris' French entities with more than 50 employees.

For DORIS France, the gender equality index for the year 2022 is 82.

It should be noted that during the financial year, there was a great diversity of nationalities among the employees of the group's major subsidiaries:

DORIS US: 24 nationalities ;

DORIS UK: 20 nationalities;

STAT: 20 nationalities;

DORIS France: 11 nationalities.

5.2 Measures in favour of disabled people

As an example, in accordance with Article 84 of Law No. 2018-771 of 05/09/2018, DORIS's Paris premises are designed for disabled access (door width, adapted toilets, lifts, adjustable table height).

The DORIS US building is Americans with Disability Act (ADA) compliant, which means that building entrances, restrooms, water fountains, lift call buttons, lift chimes, emergency strobes/alarms, curb ramps and ADA parking spaces are ADA compliant.

Current building designations/certifications :

- WELL Health & Safety
- LEED Silver Certification
- Energy Star

In the UK, DORIS UK conducts an annual office safety risk assessment, which includes a specific focus on the exposure of disabled employees.

5.3 Employee agreements

The DORIS group is affiliated to the SYNTEC collective agreement for its French entities and therefore respects its clauses.

In addition, DORIS France has had a profit-sharing agreement in place for its employees for over 30 years. These agreements allow employees to be closely involved in the success of the subsidiary and have proven in the past to be a strong tool of loyalty towards the company and trust.

5.4 Promoting sports at DORIS

The DORIS group has been promoting physical and sports activities for more than thirty years and continues to do so, mainly through the activities of the Social and

Economic Committee (or equivalent outside France, such as the Social Committee in the UK). The sports practised with the group's contribution are mainly football, skiing, sailing, squash, rugby, badminton, golf, tennis, etc.

Showers and changing rooms have been set up in most of the subsidiaries' premises. These facilities are made available to employees to enable them to practise physical activity, by cycling or walking to the office, or by taking a lunch break. In addition, management encourages the use of a lunchtime slot free of recurring meetings so that employees can take advantage of this time to be physically active.









In particular, DORIS UK has been participating in the Cycle To Work (C2W) programme as an employee benefit since this year. The scheme was set up by the government's Department for Transport and allows staff to save up to 47% on tax and social security contributions on bicycles and accessories, encouraging employees to purchase bicycles and equipment for commuting to work.

In October 2022, DORIS UK staff took part in the 'Tour de Bacton' charity cycle ride from the client's IOG office in London to Bacton terminal in Norfolk to raise money for the East Anglian Air Ambulance.

5.5 Risks Management

Major risks are managed through a common due diligence policy across most of DORIS business units, as illustrated below:

Stakeholders	Risk or opportunity	Sustainable development goal	Risk or opportunity description	Diligence	Action
Clients	Loss of quality		Risk of losing the trust of customers	Internal and external (re)certification audit programme	Exceeding customer demands in quality, cost and schedule
Employees	Safety of employees	 	Risks on professional missions abroad	Systematic information for employees when travelling to high-risk countries	Security watch and information for employees

Employees	Safety of employees		Health and safety risks in the workplace	Posting of safety policy, training of new arrivals, awareness of internal regulations	Achieve zero accidents in the workplace
The Group	Resources & skills		Risk of not having the necessary resources or skills to carry out projects	Internship programme for young people and permanent training for seniors	Anticipate the energy transformation by training employees
The World	Environment	   	Promote solutions that are compatible with sustainable development	Objectives given to middle management for permanent awareness of employees	Propose at least three sustainable development ideas per year
The World	Business ethics	 	Risk of being confronted with corruption situations	Training of managers and employees exposed to corruption - New process for assessing the integrity of third parties - New policy on accounting controls.	Implementation of the compliance programme and training of employees exposed to corruption risks.

6. RISK MANAGEMENT MONITORING

For each identified risk the company has determined a policy and an action to be taken. The implementation is controlled by monitoring specific indicators collected by the parent company DORIS Group in the relevant BUs where possible.

6.1 Being the reference in energy engineering

The risk of losing the trust of clients through poor service quality is a major risk. The aim is to exceed the customer's demands in terms of the quality of technical solutions, and in managing the costs and planning of services. Is collected a customer satisfaction questionnaire after each project and a target is set for a satisfaction level of more than 3 (0 to 4 rating).

6.2 Being a company that protects its employees

DORIS protects its employees when travelling; for example, for the DORIS France BU, employees are systematically informed of country risks thanks to a "travel sheet" that each traveller must read and sign before leaving.

The objective is to distribute to all employees travelling, their travel sheet for DORIS France.

All necessary measures are taken to maximise the safety of employees, to allow their repatriation if necessary (MEDIVAC procedures and insurance).

The objective is to maintain a decreasing accident rate in all BUs worldwide. The OSHA, TRIR and LTIR indicators have been monitored throughout the Group for several years. The rate of recorded incidents (TRIR) will be considered as an indicator for this statement.

6.3 Being a prosperous and equitable company

Regular training of employees is a guarantee of motivation for the teams. To maintain a high level of qualification, the objective is to keep the training rate above 30%.

6.4 Accountability of local entities

DORIS is committed to giving positions of responsibility in local subsidiaries to local nationals. This approach strengthens the credibility of the company and the motivation of employees, especially in emerging countries. The empowerment of local entities is a company objective and a growth opportunity. DORIS has demonstrated this capability in the past in several emerging countries and intends to apply it in any new structure. However, this effort depends on the opportunities for development abroad

and the countries involved, which are very different in this respect. This is a moderate risk for which no indicator is currently used.

6.5 Being a responsible company

DORIS is committed to reducing the greenhouse gas (GHG) emissions associated with its business. This reduction is possible by reducing and monitoring travel, replacing face-to-face meetings with video-conference where possible. The measurement of this objective will be based on the consumption published by our travel agent for each employee's journey. However, no specific indicator is planned for the time being as this is not a major risk.

Promotion of sustainable development solutions: In its projects, DORIS must propose solutions that reduce pollution as much as possible and promote such solutions to its clients. Similarly, solutions that reduce the release of greenhouse gases in oil installations must be favoured and promoted to our clients. Finally, recent oil projects must be subject to a measure of reduction in electricity consumption compared to pre-2016 practices. DORIS is committed to identifying and propose at least 3 solutions each year in this direction. These solutions are documented in a consolidated report by the information coming from the BUs to DORIS Group.

Promotion of business ethics: the DORIS Group actively promotes an uncompromising compliance policy throughout its consolidated perimeter by complying with the "SAPIN II" law and the anti-corruption laws of the countries in which it operates, in particular the "FCPA" and the "UK bribery act". To this end, DORIS has updated its Code of Conduct in 2022 to take into account the update of its corruption risk mapping at the end of 2021. A new process for assessing the probity of business partners has been implemented and is applied throughout the group. Each partner, whether a customer, supplier or service provider, is subject to a risk based due diligence, filed into a global online database that records the process steps and the supporting documents. A new anti-corruption accounting control and delegation of authority procedure was also implemented, and its application in the largest subsidiaries was audited at the end of the year by an external body. In accordance with the requirements of the Sapin II law, at the end of 2021 DORIS provided training for all managers who, by virtue of their position, are exposed to corruption risks. In the year 2022, further training was provided throughout the Group for employees exposed to corruption risks as well as for those who have to implement the anti-corruption instructions and processes, developed during the year, and described above. The DORIS Group has set itself a new target of training all such staff over the two years 2022 and 2023. In the future, whenever the risk mapping would be updated, new training sessions, based on the same principles, would again be scheduled, to cover any resulting changes in integrity programme.

All the indicators are summarised in the table below:

Stakeholders	Risk or opportunity description	KPI	Perimeter	Goals	Score for 2021	Score for 2022
Clients	Risk to lose our clients' trust	Measuring customer satisfaction with each project	DORIS Group	> 3,0 / 4,0	3,4	3,3
Employees	Risks during an overseas assignment	Distribution rate of Travel Check Lists	DORIS France	100%	100%	100%
Employees	Health or safety risk in the workplace	Rate of recordable incidents (TRIR)	DORIS Group	0%	0,44	0,30
The Group	Lack of adequate resources or inappropriate skills to carry out projects adequately	Rate of employees who have received training	DORIS Group	>30%	28%	43%
The World	Promote solutions compatible with a sustained development	Number of solutions / year	DORIS Group	>3	8	6
The World	Risk of exposure to non-ethical practices	Training Rate of exposed managers	DORIS Group	Former > 50% en 2020 puis 100% en 2021 des managers exposés.	100% des managers exposés	100% des managers exposés
		Training rate of exposed staff (excluding managers)	DORIS Group	Train > 50% in 2022 and 100% in 2023 of exposed employees.	0% of exposed employees	92% of exposed employees

6.6 KPIs monitoring

The above indicators are compiled by the correspondents of each BU and sent to the Group Compliance Officer.

The Group Compliance officer assembles this data annually, for the chosen perimeter, and sends it to the Group CEO for approval.

The data transmitted by the BUs can be audited; specific audits will be organized annually for at least one BU per year on a rotational and random basis.

ANNEXE I

Legal organisation chart of controlled and operating DORIS subsidiaries.

