2025

Sustainability report

Sommaire

ESRS E1

Climate change

Lectra has implemented an ambitious action plan to reduce the climate impact of its activities throughout the value chain. These actions include the use of its products on its customers' premises.

Climate transition plan

Scope 1
Direct greenhouse gas emissions

Scope 2
Indirect emissions associated with energy

Scope 3
All other indirect emissions generated by the company's value chain

Scope 1 and Scope 2: **–25 %**

Scope 3: **–20 %**

Objectives and levers (Scope 1 and Scope 2)

8% reduction of electricity consumption in buildings

30% conversion of IC vehicles fleet to electric vehicles

15% reduction in gas consumption in buildings

100% of the electricity consumption of the main sites covered by the purchase or production of renewable energy

Objectives and levers (Scope 3)

Reduction in the **environmental impact** of the solutions placed on the market

Use of **recycled steel**

Reduction in the **electricity consumed** by equipments

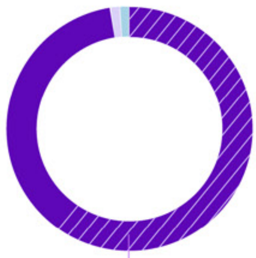
Prioritizing **sea freight** over air freight

IRO

Negative impact
Climate change contribution

Breakdown of 2025 emissions by scope

Scope 1 **0.7%**
Scope 2 **0.3%**
Scope 3 **99%**



64%
Electricity consumption of cutters sold during the year

SDGs

2025 indicators

16,250 MWh
TOTAL ENERGY CONSUMPTION
(–13% in 2025 compared to 2024)

59% fossil fuel sources
2% nuclear sources
39% renewable sources

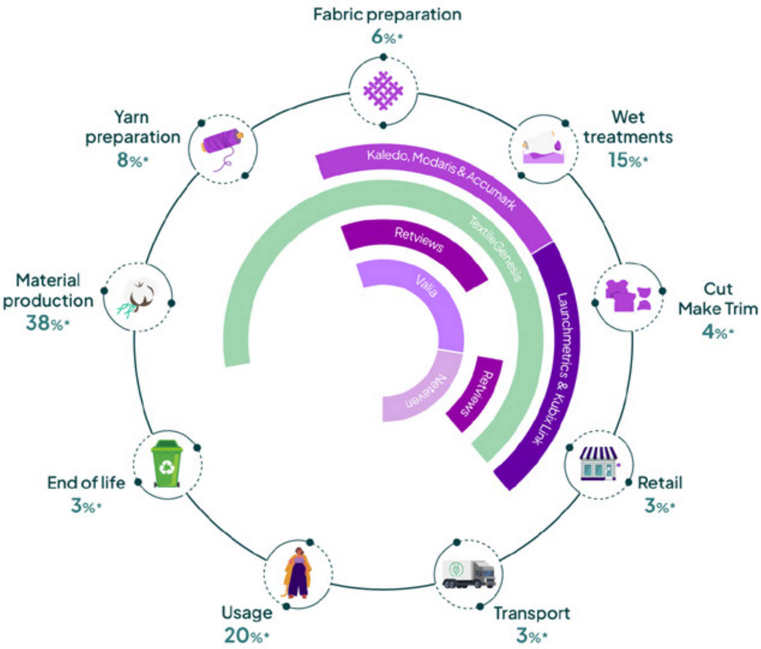
256,266
TOTAL EMISSIONS TCO_2EQ
(–53% in 2025 compared to 2022)

75%
EMISSIONS
are calculated based on physical data in the comprehensive 2024 assessment

ESRS **E5** RESOURCE USE AND CIRCULAR ECONOMY

Contribution to improving the environmental impact of Lectra solution users

Lectra offers its customers solutions enabling them to measure and reduce their environmental footprint. This is particularly true in the fashion industry, which is used as an example to illustrate the benefits of each offer.



TextileGenesis

Helps brands achieve their sustainability objectives thanks to reliable digital traceability, secures the origin of materials. The application leverages a network of certified partners (ESG standards, among others) and facilitates access to data throughout the product lifecycle.

Kaledo, Modaris and Accumark

Enables the dependence on physical prototypes to be reduced by providing a digital representation of the product's style and all its characteristics (economic and ecological).

Valia

Digitalizes and automates cutting workflows, reducing fabric and energy consumption. Also provides customers with dashboards showing the key performance indicators for their production operations.

Kubix Link

PLM that centralizes all information related to the product, throughout its life cycle, including sustainability information. Decision-making support to improve the product's environmental footprint.

Retviews

Provides real-time market analysis to adjust collections and to only develop the best-positioned products (both in price and assortment), and thus reduce the number of unsold items.

Launchmetrics

Helps brands to digitize all or part of the organization of events and fashion shows, optimizes the use of prototypes during the pre-sales phases (digital prototypes).

Neteven

An online sales management platform that offers products through the right distribution channels to the end customer and simplifies multi-channel inventory management. The interconnection with Kubix Link enables reliable product information to be delivered to the end consumer.

IRO

Positive impact
Optimizing textile and leather consumption with Lectra solutions

Positive impact
Traceability : a driving force for transparency in the textile and leather industry

SDGs

2025 indicators

4bn
PRODUCTS TRACED
in TextileGenesis

+90%
OF ESG STANDARDS
are integrated into TextileGenesis

€3m
INVESTED IN R&D
for savings on materials

The figures presented are the result of a study by McKinsey & Company's Fashion. They show the climate impact of each stage of the life cycle.

ESRS **E5** ESRS **E1**

Eco-design policy

Since 2023, Lectra's eco-design policy has been part of a continuous improvement approach that improves the overall performance of its offers and transforms industrial constraints into competitive advantages. This policy aims to respond to actions planned as part of the Group's climate transition plan, to limit the use of resources and to work towards the circular economy.

Key objectives

Reduce the environmental impact of equipment design and manufacturing by optimizing design and minimizing resource use (climate transition plan - ESRS E1)

Promote sustainable end-of-life equipment management by facilitating recycling or reuse in order to limit waste (circular economy - ESRS E5)

Reducing the impacts from customer use by developing solutions that promote energy efficiency and reduce greenhouse gas emissions (climate transition plan - ESRS E1)

IRO

Negative impact
Climate change contribution

ACTIONS

- → **Recyclability and end-of-life of equipment:** practical disassembly guide for end-of-life cutters provided to customers and the associated recyclability rate calculated
- → **FSC® Certification** chain of custody of paper consumables used in every cutting cycle
- → **Choices of eco-design of equipment**
- → **Recycled steel**
- → **Modular design** for easy maintenance and repair
- → **Highly energy-efficient turbines**
- → **Sensors enabling customers to measure their environmental impact**
- → **Reinforcement of predictive and preventive maintenance services**

SDGs

2025 indicators

84%
THEORETICAL RECYCLABILITY RATE
of the Vector range of cutters

88%
WASTE RECYCLED IN 2025
+14% compared to 2024

+50%
OF RECYCLED STEEL
used in the composition of the cutters' frames

Human resources policy

Lectra's employees are driven by three core values: being open-minded thinkers, trusted partners and passionate innovators. The policy is based on fundamentals and four ambitions aimed at supporting the Group's transformation.

Our fundamentals:

social dialogue, inclusion and diversity, health and safety, work/life balance

Ambition 1: Enhance Lectra's attractiveness
Provide Lectra employees with a top-level experience, excellent working conditions and career development opportunities in an environment that promotes inclusion, diversity and equal opportunities throughout their careers.

Ambition 2: Increase the employability of employees
Develop the skills and build succession plans for its key employees.

Ambition 3: Make cultural transformation the cornerstone of the Group's other transformations
Put corporate culture at the heart of Lectra's transformation with the Lectra Way project.

Ambition 4: Improve internal efficiency with artificial intelligence

IRO

Negative impact & risk
Attractiveness, skills development and employee succession

Negative impact
Corporate culture at the heart of Lectra's transformation

Risk
Integration and collaboration following acquisitions

Risk
Lack of expertise and ownership of artificial intelligence by Lectra teams

Risk
Customer-facing force transformation

Lectra undertakes to apply and comply with:
the Universal Declaration of Human Rights, the United Nations Convention on the Rights of the Child, the OECD[1] guidelines which France, among others, adheres to the 10 principles of the United Nations Global Compact and the administrative, social and tax obligations stipulated in the country where the Group is established, and more specifically the provisions of the fundamental conventions of the International Labour Organization (ILO).

SDGs

3 GOOD HEALTH AND WELL-BEING
5 GENDER EQUALITY
8 DECENT WORK AND ECONOMIC GROWTH

2025 indicators

2,890
EMPLOYEES
of which 43% are women

12%
GENDER PAY GAP
between men and women[2]

62%
EMPLOYEE ENGAGEMENT
rate

65%
OF EMPLOYEES COVERED
by collective agreements

14,3 hours
OF TRAINING
per employee on average

5%
LECTRA WAY CULTURAL AMBASSADORS
within the workforce

100%
OF DECENT WAGES

0
SERIOUS ACCIDENTS AND OCCUPATIONAL DISEASES

[1] OECD : Organisation for Economic Co-operation and Development *[2] Lectra calculation, based on country and position held*

ESRS **S4**

Consumers and end-users

The Group is committed to respecting the rights of consumers and end-users by aligning its policies with internationally recognized instruments, such as the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.

Objectives

Safe and easy-to-use equipment improving working conditions for users

Maintain excellence in compliance by ensuring that 100% of equipment designed comply with the EC Machine Directive

Traceability and respect for human rights in the customer supply chain

Manage social and regulatory compliance risks with the support of certification bodies

Dialogue with customers

Build long-lasting, trusting relationships with customers

IRO

Negative impact

Health and safety of Lectra equipment users

Positive impact

Traceability: a driving force for transparency in the textile and leather industry

SDGs

2025 indicators

100%
OF EQUIPMENT
are designed in accordance with the European Machinery Directive

+90%
OF ESG STANDARDS
integrated into TextileGenesis

20
NET PROMOTER SCORE

62%
CUSTOMER SATISFACTION RATE (CSAT)

79%
CSAT TEXTILEGENESIS

94%
CSAT LAUNCHMETRICS

ESRS G1

Business conduct

Lectra is committed to conducting its business in an ethical and responsible manner with all its stakeholders. As a result, the governance of the Group's ESG issues is based on various themes related to its material impacts, risks and opportunities, such as ethics, acquisitions, cybersecurity, the transformation of its business model and the integration of artificial intelligence.

Ethics

A framework, the **Code of Ethics**, which covers business relationships, integrity and transparency, respect for the environment, protection of human rights and employees

An internal **whistleblowing system** is used to report any breach and protects the whistleblower

An **Ethics Committee** is responsible for examining each alert, conducting investigations and deciding on the follow-up to be given

An **annual internal communication** and training program

Cybersecurity

A cybersecurity plan compiled on the basis of a regularly updated risk analysis - covering the Group's operations as well as the protection of personal data and data contained in the offers

Governance structured by committees

Annual awareness-raising program and training

Acquisitions

Structured **governance and integration processes** to ensure a smooth and structured integration of acquired companies and to create lasting synergies

Sales and customer relations teams

Support from a specialized firm
to carry out an audit and build the transformation plan of the teams in conjunction with customers, in connection with the transition of the software activity to the SaaS model

Artificial intelligence within offers

Widespread integration of AI into offers,
to improve overall customer performance through four areas: gradual deployment, shared technological building blocks, skills development of teams and governance/technology watch

IRO

Positive impact
Uncompromising ethics that strengthen stakeholder confidencet

Risk
Integration and collaboration following acquisitions

Negative impact
Protecting customers' intellectual property against the risk of cyberattacks

Risk
Cyberattack on Lectra's information systems

Risk
Customer-facing force transformation

Opportunity
Artificial intelligence: a strategic opportunity to create value

Documentation in place within the Group

→ Code of Ethics
→ Whistleblowing procedure
→ Responsible Purchasing Charter
→ GISSP (Global Information Systems Security Policy)
→ AI Charter
→ GDPR Operational Procedures

SDGs

3 Good health and well-being
5 Gender equality
8 Decent work and economic growth
16 Peace, justice and strong institutions
17 Partnerships for the goals

2025 indicators

0
CONVICTIONS
for fraud or corruption

0
CYBERSECURITY INCIDENT
with a financial impact

80%
OF THE GROUP'S WORKFORCE
have attended at least one training course on ethics

90%
OF PURCHASES
are covered (or aligned) by the Responsible Purchasing Charter

1. About this Sustainability Report - ESRS 2

1.1 General presentation of the Group

The required information on the general presentation of the Group is provided in the introduction to the Financial Report, "General presentation of the Group".

1.2 Methodology and scope of reporting

Basis for preparation

This report describes Lectra's approach, actions and progress in the area of sustainability.

The method for establishing the sustainability report is based on the CSRD directive, EU 2022/2464, transposed into French law in December 2023 by Order No. 2023-1142 of December 6, 2023 and Decree No. 2023-1394 of December 30, 2023.

The Group has focused on applying the normative requirements set by the ESRS, as applicable on the date of preparation of the sustainability statement, based on the information available at that date. For the calculation of its carbon footprint, the Group therefore still used estimates, which may be refined as the quality of available data improves (see section 2.3.4 "Environment").

Finally, to take best practices, and recommendations into account, the Group can, where appropriate, modify certain reporting and disclosure practices and/or the internal control system for sustainability reporting, as part of a continuous improvement process.

In addition, this report is aligned with the GRI (Global Reporting Initiative) framework. The table of concordance to the GRI indicators is published in Appendix 4.

In addition to the CSRD, Lectra is also subject to other general and specific standards arising from other instruments of EU law. These regulations and the data points to which they relate are detailed in Appendix 5.

Reporting period

The reporting period runs from January 1 to December 31.

Reporting scope

The reporting scope covers the totality of the Group's activities, encompassing the entire scope of financial consolidation plus three additional subsidiaries not included[6] because their contribution is considered minor. If the scope is likely to be affected by an event that occurs during the fiscal year, the following rules apply:

- in the event of the acquisition of an entity included in the scope, or relocation of the offices of an included entity during the fiscal year, the Group integrates the corresponding data on a *pro rata* basis, or estimates the data, depending on whether or not it is included in the financial scope;
- in the event of the sale or cessation of activity of an entity included in the scope, the impact of such events is taken into account from the year in which they occur. The data for the entities concerned calculated on a *pro rata* basis are excluded from the reporting for the current year.

The reporting scope also includes the company's upstream and downstream value chain.

Data collection

The process of collecting, consolidating, processing and analyzing social, societal and environmental information is organized in a number of stages, namely:

- the first phase of data collection and analysis during the first three quarters of the fiscal year in progress;
- the second phase of data collection and analysis during the fourth quarter of the fiscal year in progress;
- consolidation of full-year data for the entire Group;
- comparison of data and analysis compared to prior years to identify changes in performance.

All the data published in this report, which are required for monitoring non-financial performance, have been prepared using the Group's IT tools, including a new tool dedicated to sustainability reporting, set up in 2025. This tool enabled data from contacts at all levels of the Group to be collected and centralized, in accordance with the reporting protocol. Within each team, validators are responsible for supervising data collection and consolidation and for ensuring the reliability of the indicators. The Sustainability Department coordinates the entire reporting process. The reporting protocol is updated annually to incorporate feedback from contributors and changes in regulatory requirements.

(6) Lectra Chile SA, Lectra Singapore Pte Ltd and Lectra Philippines Inc.

Indicator scopes and calculation rules

Unless otherwise specified, all the indicators cover the Group's scope.

➡ Environment

Only the voluntary indicators concerning waste are limited to the industrial sites ("the industrial scope") of Bordeaux-Cestas (France), Suzhou (China) and Tolland (United States), as the Group does not currently collect information on those points for the tertiary scope of its activities.

Greenhouse gas emissions

The Group's greenhouse gas footprint is stated in CO_2eq and broken down into three scopes of emissions:

- Scope 1 emissions include direct emissions related to energy consumption and fugitive gas emissions;
- Scope 2 emissions include indirect emissions related to electricity consumption;
- Scope 3 emissions, which include indirect emissions related to the use of products sold, purchases of goods and services, business travel, freight transport, upstream energy consumption, waste production, etc.

The Group's greenhouse gas emissions are calculated using the GHG Protocol methodology. In this report, data are published using the market-based and location-based method.

Lectra has been committed to publishing a complete GHG assessment since 2022.

This report presents:

- the GHG assessment for 2024, calculated exhaustively on Scopes 1, 2 and 3;
- the GHG assessment for 2025, calculated using actual data on Scopes 1 and 2 as well as on categories 3.11 and 3.12 of Scope 3 (use and end-of-life of sold products representing 65% of Scope 3), with 2025 data for categories 3.1 to 3.8 and 3.15 of Scope 3 being estimated. The 2025 actual data for categories 3.1 to 3.8 and 3.15 will be collected in 2026, once available, allowing a new exhaustive calculation of the 2025 GHG assessment in the next report.

➡ Social

For all these indicators, employees on permanent or fixed-term contracts and on work-study programs are taken into account. Interns, temporary staff and service providers are excluded from the calculations (except for indicators on non-employees). These indicators are reported for the scope of the Group as a whole.

All indicators relating to the workforce are stated in number of persons.

Accident-related indicators, in particular the frequency rate and severity rate (section 3.2.2. "Health and safety at work") have been monitored across the entire Group Scope since 2025.

Consolidation of indicators

Data are consolidated by the Sustainability Department, which is responsible for supervising the process of producing the quantitative information in this document:

- the raw indicators are consolidated by adding up all the data reported from within the Group;
- the indicators calculated are derived from several types of data and developed in two stages:

  1. Consolidation of the raw data reported, then
  2. Calculation of the indicator at Group level.

Restatement of historical data

To ensure data comparability, data from prior or reference years are presented for all indicators. In the event of a significant change in methodology for greenhouse gas emission indicators (change in emission factors or calculation method), these changes are also applied to historical data, which is then recalculated. This year's changes are listed and detailed in the paragraph "2.3 Contribution to climate change – ESRS E1".

Such restatements do not adjust for variations related to the growth or decline of business activities.

Methodological limitations

The reliability of published data may be negatively affected by methodological limitations:

- data collection methods may vary across the Group's regions and entities;
- data may not be equally available in all cases;
- regulatory frameworks may differ.

They are expressly stated in each case.

Internal control

Environmental data are consolidated by the Group's Head of HSE[7] and reviewed by the Sustainability Department. Employee-related data are consolidated by the Human Resources Department and reviewed to a large extent by the Sustainability Department. Data on compensation is controlled by the Compensation and Benefits Manager due to reasons of confidentiality. In the same manner, each team is responsible for consolidation and review of the data relating to its operations.

Consistency checks are carried out at all reporting levels by the local contributors, then by validators, and finally by the Sustainability Department. These include comparisons with data from prior years, and variances considered to be significant are analyzed systematically.

(7) HSE = Health, Safety and Environment

1.3 Strategy

Sustainability and social responsibility have always been at the heart of Lectra's strategy

As presented in the management discussion and analysis, sustainability and social responsibility are a central pillar of Lectra's long-term strategy.

Ever since the Company was founded in 1973, Lectra has been a socially responsible company. This aspiration is reflected first and foremost in its core business: Lectra has been providing its customers with technologies, products and services to reduce their environmental impact, especially by significantly reducing consumption of materials for over 50 years.

Corporate social responsibility was already a major focus for transformation in the previous strategic roadmap. It has enabled many structural and operational changes to be carried out within the company. Lectra has consolidated its positioning by making social responsibility one of the Company's fundamentals in 2023. Sustainability is no longer just a strategic objective, but an intrinsic value which guides all its decisions and daily operations.

Lectra is therefore continuing to pursue the plans defined, implemented and initiated in recent years, in its new strategic roadmap for 2026-2028. The company plans to continue participating in the responsible transformation of the markets in which it operates, while aligning its technological development, product portfolio and internal culture with the growing expectations of consumers, employees and the market. Lectra is therefore reaffirming its fundamental belief that economic performance, respect for the environment and employee well-being are not only compatible, but mutually beneficial and create sustainable value.

Lectra's solutions – both software and industrial systems – reduce material consumption, waste, and transportation

The Group's solutions for design, development, collaboration and production planning significantly reduce the need for physical prototypes and facilitate remote collaboration.

With integrated scanners, state-of-the-art image sensors and long-life consumables, cutters are designed to optimize material consumption and reduce waste. In addition, preventive maintenance, spacing of revisions and remote intervention are all subjects that have been reinforced, every year since 2007, reducing travel and the use of spare parts.

Constant attention to the safety of cutting room operators

Lectra delivers products that are safe, accessible and easy to use. To guarantee user safety, all equipment features high-performance safety systems. To take just one example, since 2018, all new cutters feature a motion detection system that instantly stops cutting in the event of risky user behavior. The latest generation of cutters also incorporates a numerical control system certified for safety by a third-party organization.

Lectra has deliberately chosen to produce in close proximity to its markets

Lectra is the only company in the industry to have three manufacturing sites, in China, the United States and France. This is enabling the majority of the equipment to be gradually produced at the local level. Wherever possible, equipment is co-designed with local suppliers. Thus, over 92% of the components are purchased locally for the three industrial sites and customer requirements for consumables and spare parts (for Bordeaux-Cestas they come from European suppliers). The Group is also attentive to transport. To reduce CO_2 emissions, deliveries are grouped together, the most carbon-efficient routes are selected, and sea freight is privileged. Lectra's cutters, for instance, are designed to be shipped in a single container, which optimizes the ecological footprint of delivery to customers throughout the world.

Sustainability is at the heart of the development process for our equipment and software

The Group's innovation strategy is fully consistent with its environmental and social commitments.

Sustainability is a core consideration from the earliest phases in developing each new generation of equipment, with a Life Cycle Assessment (LCA) to identify and reduce environmental impacts. This approach allows a focus on elements with the greatest impact on greenhouse gas emissions, e.g. optimizing customers' material consumption (textile or leather), improving equipment energy efficiency, or reducing the quantity of steel used in manufacturing.

In 2025, Lectra launched a working group regarding Responsible Digital technology, with the goal of being certified. Following a training course at the end of 2024, the Group had an accessibility audit performed of its institutional website (lectra.com) in the summer of 2025 and launched training courses for its product and R&D teams on the subject. The goal is to gradually master the topics covered by the sustainable IT approach, starting with accessibility, as identified by the audit. The results are available on the "Accessibility" page of the website.

Acquisition strategy

Through the acquisition of companies and technologies focused on value chain optimization (Kubix Link, Retviews, Neteven, TextileGenesis, and Launchmetrics), Lectra enables its customers to meet the market's emerging expectations in terms of sustainability and waste reduction.

Since the acquisition of its main competitor, Gerber Technology, in 2021, the Group's acquisition strategy has focused on the fashion market and aims to expand its portfolio of technological solutions, while simultaneously integrating tools that facilitate the development and marketing of garments in a more sustainable and eco-responsible way.

Back in 2021, Lectra's Innovation Lab established a forum to exchange views on sustainability issues with its stakeholders in the fashion sector. This forum comprises over thirty institutions, brands and start-ups, that collaborate on topics such as eco-design, traceability, and decarbonization of the value chain. It also helps to connect customers with start-ups with a view to testing their solutions and identifying potential acquisitions.

Moreover, for the Group's customers, excess inventory often leads to losses, especially when products become obsolete or no longer correspond to market trends. Lectra's innovative technological solutions facilitate a proactive approach to inventory management, enabling customers to align their production with actual demand and thus avoid overproduction, which can lead to considerable textile waste.

Having established its position as a responsible technological leader, Lectra attracts customers concerned about environmental issues, which contributes to both the Company's growth and its sustainability objectives.

1.4 Lectra's sustainability commitments

In line with its 2026–2028 strategic roadmap and its material impacts, risks and opportunities, Lectra is continuing to position itself as a sustainability enabler.

The Group's sustainability commitments are focused on three main pillars:

- Transformation
- Talent
- Trust

There are three areas of action and commitment in each pillar, which are all geared towards Lectra's sustainability objectives.

Commitment to the UN Global Compact since 2023 and active contribution to the Sustainable Development Goals (SDGs)

Lectra, which has been a signatory of the UN Global Compact Network France since April 2023, is committed to reporting annually on its progress in sustainable development and to respecting the Compact's ten principles in the areas of human rights, labor law, the environment and anti-corruption.

With over 20,000 members in 164 countries and 70 country networkse UN Global Compact, launched in 2000 by then UN Secretary-General Kofi Annan, has now become the largest international initiative for sustainable development and Corporate Social Responsibility (CSR).

Adopted in September 2015 by 193 countries at the United Nations, the 17 SDGs, which constitute an action plan for peace, humanity, the planet and prosperity, require deployment of multi-stakeholder partnerships. The ambition is high: to transform our societies by eradicating poverty and ensuring a just transition to sustainable development by 2030.

As a member of the Global Compact, Lectra has decided to commit to this unique endeavor, and is participating directly or indirectly in joint efforts to achieve the following nine SDGs:

Our Sustainable Development Goals (SDGs)

TRANSFORMATION

Lectra designs ever safer equipment, in compliance with the most demanding standards, in order to provide users with safe production environments and reduce industrial risks.

Lectra promotes sustainable economic development by modernizing and securing production lines to boost industrial performance.

Lectra is accelerating the transformation of the fashion, automotive and furniture industries, through its advanced technologies, and especially its software solutions incorporating AI and automation The company is therefore contributing to improving the modernization and competitiveness of industrial infrastructures.

Lectra is helping to make value chains more transparent, responsible and sustainable, through its TextileGenesis traceability platform, the eco-design of its solutions and the development of products that allow its customers to reduce their ESG impact.

Lectra is helping to mitigate climate change and speed up the transition to a more sustainable and resilient industry by improving the energy efficiency of its equipment, making thoughtful eco-design choices and reducing the environmental impact of its own operations.

TALENT

Lectra is committed to providing safe, healthy and protected working conditions for all its employees. Employee well-being is a key factor of its appeal and performance.

Lectra is contributing to developing the essential skills of tomorrow, by training future generations through programs dedicated to the fashion sector and textile innovation. In this way, the company is strengthening the employability and professionalization of young talent.

Lectra works to promote gender parity at all levels, including within managing bodies. The ambitious goals reflect a desire to ensure equal opportunities.

The company promotes professional fulfilment through skills development, internal mobility, inclusion, stimulating work environments and the promotion of a work-life balance. This approach boosts attractiveness, employee loyalty and commitment, which helps drive sustainable growth.

TRUST

Lectra promotes mental health, psychological well-being and the prevention of stress and psychosocial risks through its code of ethics, which applies to all the Group's stakeholders.

Through its Code of Ethics and Responsible Purchasing Charter, Lectra protects fundamental rights at work throughout its value chain, combats forced labor and child exploitation, guarantees safe and fair working conditions, promotes non-discrimination and a working environment based on respect, integrity and dignity.

Lectra secures and ensures the reliability of its entire value chain, through its responsible purchasing policies, rigorous sourcing of raw materials, strengthened cybersecurity and personal data protection policies.

Lectra strengthens its responsible governance through its Code of Ethics, which sets reinforced standards of integrity, transparency, and the prevention of corruption and fraud, thereby fostering exemplary practices across its entire value chain.

Lectra is reinforcing its contribution to this SDG by engaging in structured dialogue and active collaboration with all its stakeholders, in order to jointly develop sustainable actions and to advance together towards the sustainable development goals.

1.5 Stakeholder engagement

The Group has identified a panel of stakeholders that are essential for its business activity:

Stakeholders	Principal expectations from Lectra	Forms of communication
Current and potential shareholders	- Return on investment - Governance - Identification, management and anticipation of risks and opportunities - Business ethics	- Investor meetings and conferences - Regular interviews - Responses to rating agency questionnaires - Presentations to shareholders' meetings
Directors	- Governance - Sustainability commitments - Information transparency and reliability - Identification, management and anticipation of risks and opportunities - Long-term value creation	- Board of Directors - Strategic Committee - Audit Committee - Sustainability Committee - Compensation Committee - Nominations Committee
Employees	- Need for recognition - Group's attractiveness - Skills development - Corporate culture - Pride of belonging to the Group - Health and safety at work - Wellbeing at work	- Company social network - In-house competitions between teams - In-house conferences - Dialogue with social partners - YourVoice satisfaction survey - Meetings with Human Resources - E-learning platform with modules on sustainability, cybersecurity, ethics, etc. - Sustainability presentation during the onboarding of new employees - Employment forums - Internships and work-study contracts - Presentation at specialized conferences - Presentation at numerous schools and universities
Customers	- On-going listening and dialogue - Business ethics - Innovation and adaptability - Quality of products and services - Compliance with contractual obligations - Regulatory compliance - Environmental protection - Accessibility and safety - Data protection and security	- Partnership relationship - Assistance to definition of needs - Thematic webinars - Regular dialogue with Customer Success teams - Customer satisfaction surveys - Think tank on sustainability topics - Newsletters - Responses to supplier rating bodies: EcoVadis, EthiFinance, CDP - Trade show demonstrations and presentations - Publication of white books on Industry 4.0 and sustainable fashion - Visits to the Experience Centers at Bordeaux-Cestas, Atlanta and Shanghai
Start-ups (future acquisitions or partnerships)	- Long-term partnership - Growth accelerator - Transparency	- Meetings with identified start-ups - Workshops for testing start-ups' solutions with selected customers
Suppliers and subcontractors	- Long-term partnership - Profitability - Business ethics - Compliance with contractual undertakings - Loyalty	- Balanced negotiations - Long-term contractual relationships - Responsible Purchasing Charter - Assessments of suppliers by EcoVadis - On-site inspections and audits
Government authorities and local communities, including schools and universities	- General interest - Compliance	- Meetings with local authorities - Meetings with trade associations - Supplying software free of charge for fashion students and future professionals
The media	- Transparency - Sustainability commitments	- Testimonials in specialist trade press - Press releases
Global organizations and associations	- Transparency - Sustainability commitments	- Membership in United Nations Global Compact - Publication of annual Communication on Progress (COP) - Signing of the RFAR (Supplier Relations and Responsible Purchasing) charter set up by the Médiateur des Entreprises and the Conseil National des Achats (CNA - National Purchasing Council)

1.6 Sustainability governance and management

Regulatory developments relating to sustainability have led the Group to review and specify the role of its governance bodies involved in sustainability related activities and decisions, as follows:

- The Board of Directors and its specialized committees;
- The Executive Committee;
- The Sustainability Steering Committee.

Section 1, in the Report on Corporate Governance, describes the governance structure and composition of the Board of Directors and Executive Committee.

The following table sets out the principal missions and operations of the Board of Directors and its committees to ensure the coordination and interconnection of their work in the area of sustainability:

Sustainability missions	Composition – Skills in sustainability
Board of Directors approves the sustainability strategy, based on an exhaustive assessment of the Group's material Impacts, Risks and Opportunities (IROs); examines the modalities for implementing this strategy with an action plan and time horizons, as well as results obtained and the appropriateness, if applicable, of adapting the action plan or modifying objectives, particularly in light of changes in the company's strategy, technologies, shareholders' expectations and the capability to implement them; validates the content of the sustainability report and ensures that the information provided to shareholders and markets is relevant, balanced and educational with regard to sustainability strategy and issues.	All directors possess sustainability skills (see section 1.4.2 "Corporate Governance Report"). In addition, all directors attended a seminar on the CSRD and on climate issues in May 2024. Non-executive directors attend regular training courses on the company's specific issues, particularly with regard to sustainability. The Board of Directors is composed of four women and three men, and five of the seven members are independent.
Strategic Committee reviews and discusses the major strategic orientations and development priorities proposed by the Chairman and Chief Executive Officer to prepare the Group for the economic and sustainable development; challenges and risks to which it is exposed and to strengthen its business model; uses the material IROs resulting from the Group's double materiality analysis.	The Strategic Committee includes all directors and consequently has the necessary sustainability-related skills.
Sustainability Committee (formerly the CSR Committee) supervises the entire sustainability plan, including cybersecurity from 2025 onwards, and ensures its alignment with the Group's strategic orientations; oversees the reporting of sustainability-related information, in particular the material issues included in the double materiality assessment (impacts, risks and opportunities), and examines and monitors the implementation of the corresponding action plans; examines the content of the sustainability report and all Group communications relating to sustainability, in conjunction with the Audit Committee; makes recommendations to the Board of Directors.	The Sustainability Committee includes at least one director who is also a member of the Audit Committee and one director who is also a member of the Compensation Committee in order to help coordinate sustainability actions.
Compensation Committee develops and proposes criteria for the variable portion of compensation for the management team based on objectives relating to sustainability criteria, at least one of which is linked to the Company's climate objectives.	The Compensation Committee includes at least one director who is also a member of the Sustainability Committee in order to coordinate the works required to identify the sustainability criteria included in the variable portion of the management team's compensation.
Nominations Committee ensures that directors' skills are complementary and that the presence of sustainability-related skills exist (see the chapter entitled "Directors and management bodies/Skills represented on the Board of Directors" in the Corporate Governance Report.)	All candidates nominated to the Board of Directors must have competency in at least one of the sustainability areas.
Ad hoc Committee ensures that the succession of the Chairman and Chief Executive Officer is prepared in order to guarantee the continued development of the Group	This committee ensures that sustainability-related skills are part of the candidates' skills.
Audit Committee ensures the fairness of the information in the sustainability report (integrity, monitoring, and auditing); selects the auditors assigned to audit the information on sustainability; ensures that the Sustainability Committee oversees the process for preparing the information on sustainability, and monitors the progress of the cybersecurity plan; reports to the Board of Directors on the results of the audit of the sustainability report; on how this task contributed to the integrity of the information; and on the respective roles played by the other specialized Committees in this process.	The Audit Committee includes at least one director who is also a member of the Sustainability Committee, in order to coordinate sustainability-related activities. At least one member of the Audit Committee must have expertise in the area of cybersecurity.

Sustainability management

The Group's Sustainability Referent (the General Secretary) and the Vice-President Sustainability coordinate the roadmap management process and the various workshops operating under the responsibility of multidisciplinary teams.

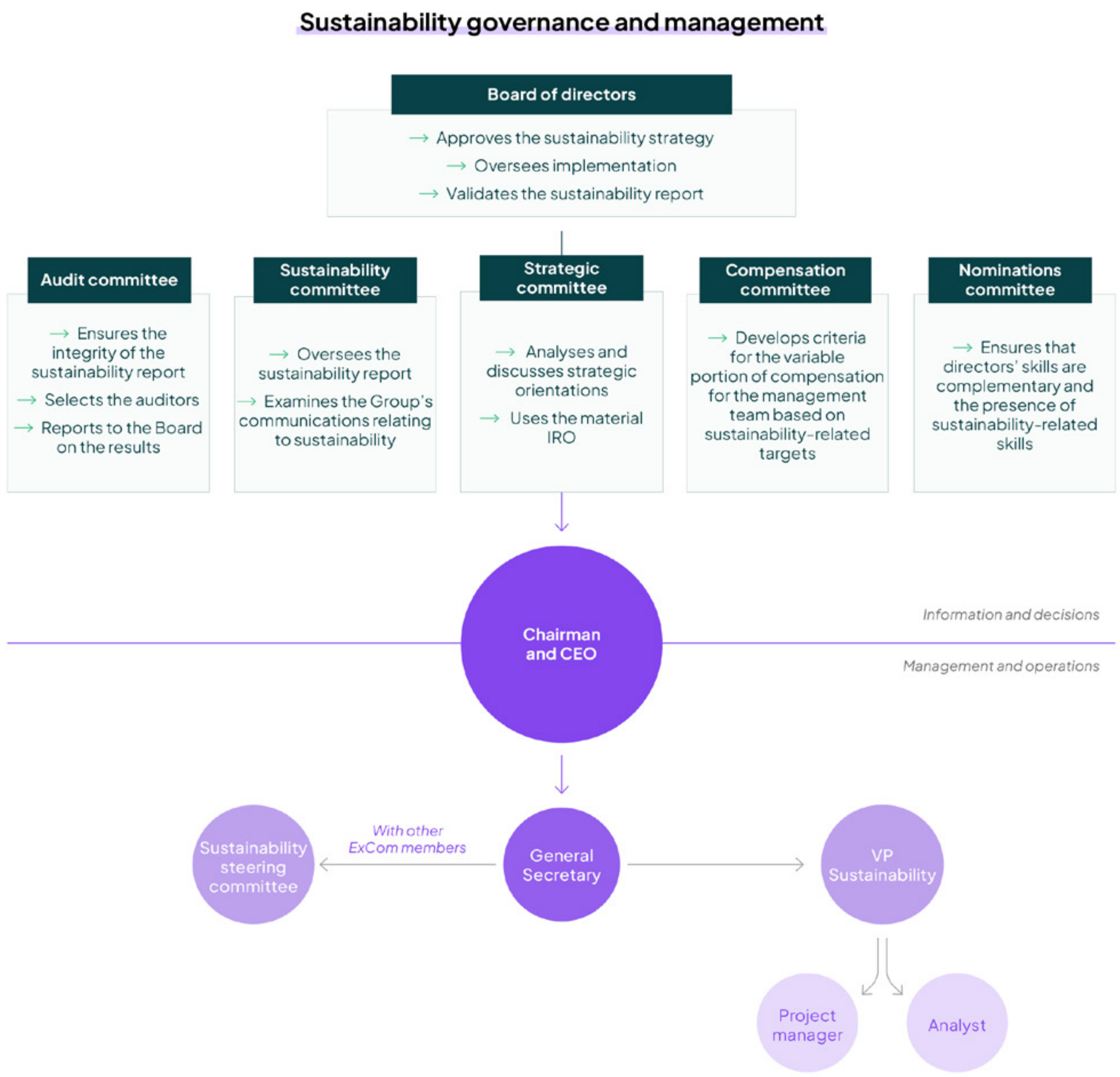
The Sustainability Steering Committee meets each quarter chaired by the Chairman and Chief Executive Officer. Its members include the General Secretary, the Chief Technology Officer, the Deputy Chief Executive Officer, the Chief Marketing and Communications Officer, the Chief Strategy Officer, the Chief Customer Success Officer and the Vice President Sustainability, with the following tasks:

- to monitor progress of ongoing projects;
- to provide information on the constraints and limitations of each project as identified by the sustainability department;
- to validate the appropriateness of actions undertaken and resource allocation;
- to measure progress towards achieving objectives.

The Vice President Sustainability, working with her team, ensures the implementation of commitments, their alignment with the Group's strategy, and their continuity over time. She manages and coordinates the Group's non-financial reporting, including preparation of the sustainability report, and provides input to the audit of the Statutory Auditor responsible for sustainability.

After each acquisition, she ensures that the Group's approach is understood, shared and applied by the newly-joined teams.

Governance and management bodies for sustainability



Sustainability-based variable compensation criteria

For members of the Executive Committee (and certain specified positions within the Group), a portion of variable compensation is directly linked to sustainability objectives, as follows:

- 40% linked to improvement in the Ecovadis and EthiFinance ratings;
- 40% linked to improvement in the employee engagement rate (calculated on the basis of the YourVoice survey);
- 20% on achieving the climate transition plan's objectives (broken down as follows: 5% on scopes 1 and 2, and 15% on scope 3).

Based on achievement of these objectives, a bonus or penalty factor of positive or negative 25% is applied to the total variable compensation of each eligible employee.

Details of this variable compensation are available in section 2.2 of the Report on Corporate Governance.

1.7 Double materiality assessment

Framework and objectives

The Group's first double materiality assessment was conducted in the first half of 2024, as part of compliance with the Corporate Sustainability Reporting Directive (CSRD).

Previously, the Group carried out a simple materiality assessment as part of its non-financial performance report: the most recent was conducted by the outside firm Tennaxia in 2022. Stakeholders outside the company were consulted to give their opinion on Lectra's sustainability issues during the study. This study enabled Lectra to include their point of view for the 2024 financial year. Because of time constraints, efforts were focused on employees to obtain their point of view as business experts, and directors were able to give their opinion during bodies such as the Sustainability Committee or the Audit Committee.

This double materiality assessment was published in the Group's 2024 Sustainability Report.

Interviews were carried out with external contributors in 2025, in the second year, to strengthen the relevance of the double materiality assessment.

Methodology and resources

The works on the double materiality assessment were broken down into two main phases:

- in 2024, when around twenty internal players were mobilized in order to identify and rate the Group's material impacts, risks and opportunities. They included the Chairman and Chief Executive Officer, the Deputy Chief Executive Officer (who was Strategy and Product Officer in 2024) and the General Secretary, as well as business experts from different backgrounds. Lectra's sustainability teams received support from teams from the firm PKF Arsilon to develop their skills in CSRD and to guarantee an ESRS-compliant working environment.

  This work also incorporated analyses conducted for the Group by outside consultants at the end of 2022, i.e. an update of the analysis of the major risks facing the Company, including non-financial risks; and the materiality assessment taking into consideration expectations of stakeholders outside the Company. The results of this risk analysis and the internal control procedures are explained in Section 3.1 "Control environment" and 3.2 "Risk factors" of the management discussion and analysis.
- in 2025, interviews were conducted with the following stakeholders:
  - elected representatives of the Works Council (France);
  - suppliers;
  - customers;
  - Club ETI Nouvelle-Aquitaine;
  - strategic partnerships :
    - AQC;
    - Six Atomic;
  - investors;
  - Campus cyber Nouvelle-Aquitaine;
  - directors.

  Unlike the initiative in 2024, these interviews were conducted in a qualitative manner: the persons contacted did not perform any rating work.

Silent stakeholders and those located very upstream (tier 2 suppliers and above) or downstream could not be consulted during these two phases of work. The Group will endeavor to include them in a future assessment.

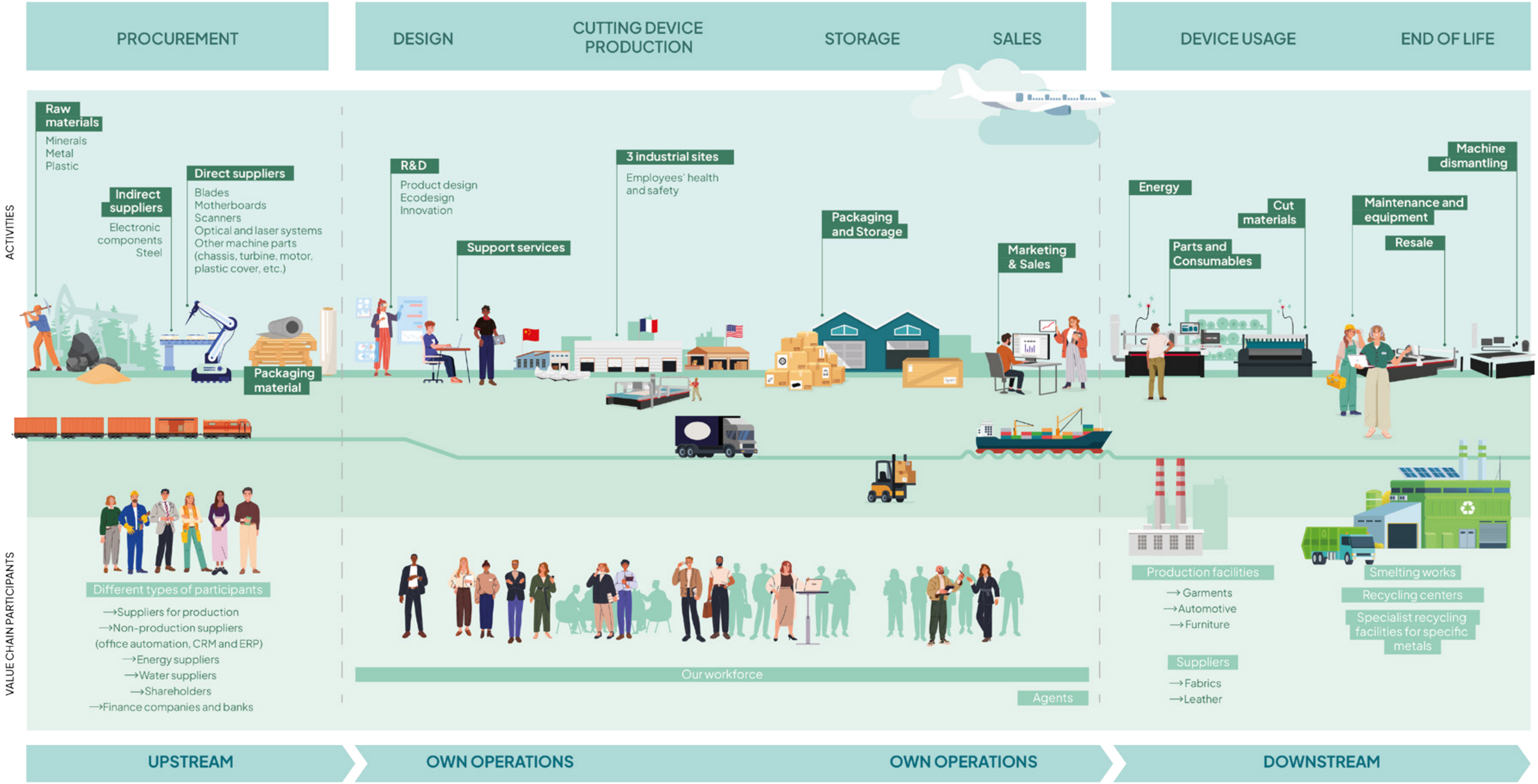
Value chain

The scope of the double materiality assessment covers the entire Group, along with its value chain:

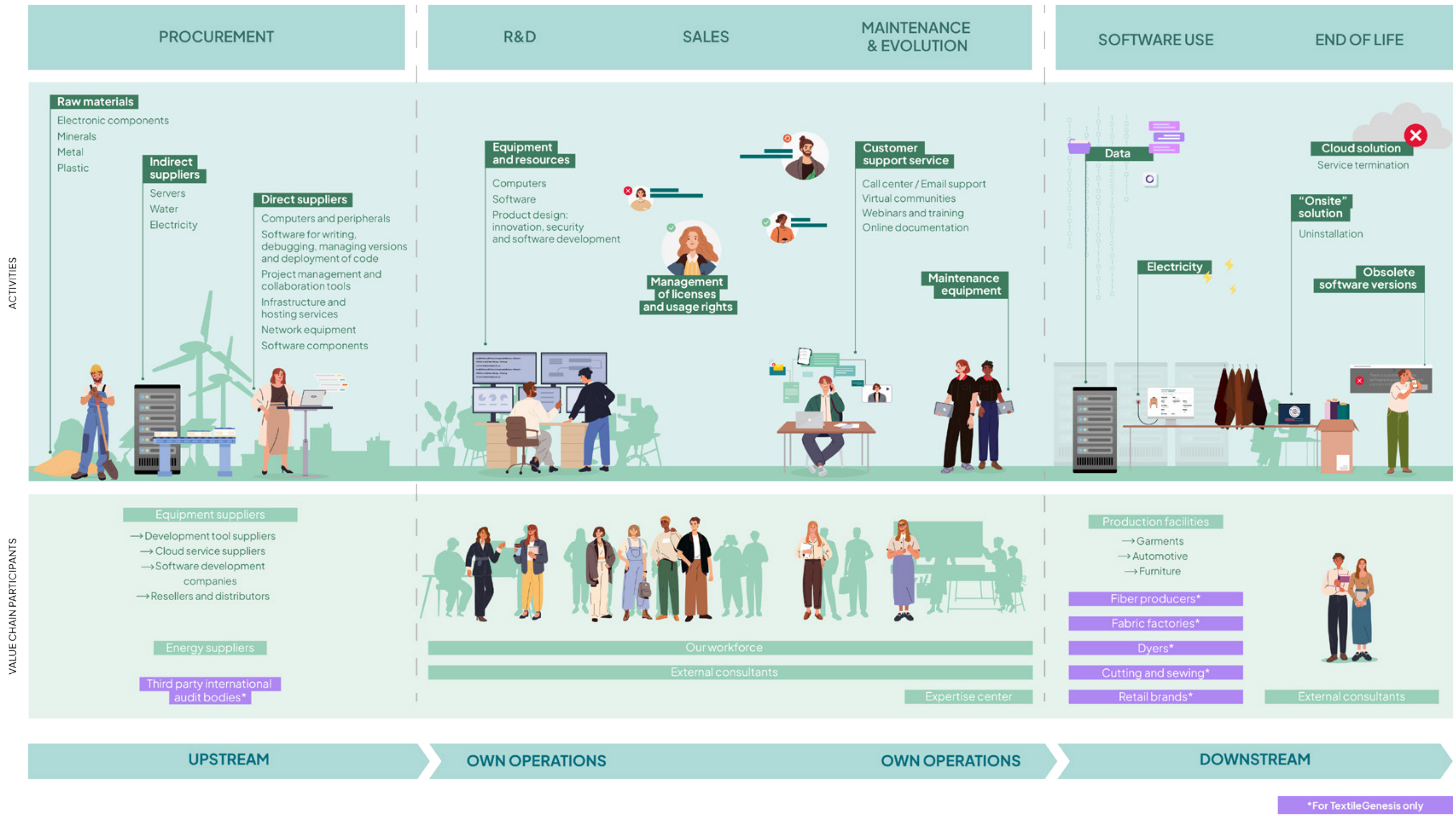
- upstream: direct and indirect suppliers (of goods and services);
- at the level of the Group's own operations:
  - all Group employees, including employees of companies acquired in recent years;
  - sales agents who operate in certain countries where the Group is established and who sell Lectra solutions on its behalf;
  - service providers.
- downstream: customers and their teams.

Given the specific characteristics of each of the Group's main activities, two distinct value chains have been identified:

- the "Equipment" value chain, which describes the industrial activity, namely cutting machines;
- the "Software solutions" value chain, which covers the software embedded in the cutting machines, long-standing solutions, and the solutions recently added to Lectra's offer, or acquired through external growth.



PROCUREMENT
DESIGN
CUTTING DEVICE PRODUCTION
STORAGE
SALES
DEVICE USAGE
END OF LIFE
ACTIVITIES
Raw materials
Minerals
Metal
Plastic
Indirect suppliers
Electronic components
Steel
Direct suppliers
Blades
Motherboards
Scanners
Optical and laser systems
Other machine parts (chassis, turbine, motor, plastic cover, etc.)
Packaging material
R&D
Product design
Ecodesign
Innovation
Support services
3 industrial sites
Employees' health and safety
Packaging and Storage
Marketing & Sales
Energy
Parts and Consumables
Cut materials
Maintenance and equipment
Resale
Machine dismantling
VALUE CHAIN PARTICIPANTS
Different types of participants
→Suppliers for production
→Non-production suppliers (office automation, CRM and ERP)
→Energy suppliers
→Water suppliers
→Shareholders
→Finance companies and banks
Our workforce
Agents
Production facilities
→Garments
→Automotive
→Furniture
Suppliers
→Fabrics
→Leather
Smelting works
Recycling centers
Specialist recycling facilities for specific metals
UPSTREAM
OWN OPERATIONS
OWN OPERATIONS
DOWNSTREAM


PROCUREMENT
R&D
SALES
MAINTENANCE & EVOLUTION
SOFTWARE USE
END OF LIFE
ACTIVITIES
Raw materials
Electronic components
Minerals
Metal
Plastic
Indirect suppliers
Servers
Water
Electricity
Direct suppliers
Computers and peripherals
Software for writing, debugging, managing versions and deployment of code
Project management and collaboration tools
Infrastructure and hosting services
Network equipment
Software components
Equipment and resources
Computers
Software
Product design: innovation, security and software development
Management of licenses and usage rights
Customer support service
Call center / Email support
Virtual communities
Webinars and training
Online documentation
Maintenance equipment
Data
Electricity
Cloud solution
Service termination
"Onsite" solution
Uninstallation
Obsolete software versions
VALUE CHAIN PARTICIPANTS
Equipment suppliers
→ Development tool suppliers
→ Cloud service suppliers
→ Software development companies
→ Resellers and distributors
Energy suppliers
Third party international audit bodies*
Our workforce
External consultants
Expertise center
Production facilities
→ Garments
→ Automotive
→ Furniture
Fiber producers*
Fabric factories*
Dyers*
Cutting and sewing*
Retail brands*
External consultants
UPSTREAM
OWN OPERATIONS
OWN OPERATIONS
DOWNSTREAM
*For TextileGenesis only

Identification and assessment of the materiality of Impacts, Risks and Opportunities (IROs)

For the impact materiality assessment, gross impacts were[(8)] identified by examining the consequences of the Group's own activities and its value chain. This analysis identified potential and/or current environmental, social and governance impacts in the short, medium and long term, without taking into consideration the measures implemented over many years to minimize negative impacts. The analysis was based on functional mapping of the value chains to take into account the direct and indirect stakeholders.

The work was carried out in several steps:

1. **Preliminary identification of impacts, risks and opportunities**, based on the sustainability topics, sub-topics and sub-sub-topics defined by ESRS 1, and drawing on benchmarks for industry peers, Lectra's 2023-2025 CSR roadmap, the Group's risk analysis and the materiality assessment conducted in 2022. This work took into account dependencies on natural resources and human resources, which are considered in relation to Lectra's specific characteristics.
2. **Workshops** bring together some fifteen internal contributors representing the main functions concerned by the IROs (including purchasing, marketing, product, R&D and HR), to review and supplement the pre-identified impacts, risks and opportunities.
3. **Rating the impacts[8], risks and opportunities** according to the ESRS 1 criteria. A five-tier classification scale with definitions was established to guide contributors when giving their score. At the conclusion of this stage, a correspondence was established between the most material impacts, risks and opportunities and the issues identified during the simple materiality assessment carried out in 2022.

The impacts were quantified according to their severity[(9)], which was itself scored according to three criteria (scale, scope, irreversibility), and their probability of occurrence[(10)], in a scoring method aligned with ESRS requirements. This work was carried out by the internal contributors involved in the process.

The risks and opportunities were quantified using the classification scale established for the 2022 materiality assessment, i.e. by severity (which is in turn scored according to four risk/opportunity categories: financial, business continuity, reputational, and regulatory) and their probability of occurrence. This rating was validated by the Chairman and Chief Executive Officer, the General Secretary, and the Deputy Chief Executive Officer (Product Officer at the time).

4. **Selection of material impacts, risks and opportunities** based on a materiality threshold set by consensus with the Chairman and Chief Executive Officer, the General Secretary and the Vice President Sustainability. This threshold was established due to a significant difference naturally observed between the impacts, risks and opportunities rated with the highest scores, and the others.

These results were then shared with Lectra's governance on sustainability issues (see previous section 1.6 on the role of the different bodies).

Changes were made to the double materiality result following these consultations: certain impacts, risks and opportunities were reformulated to define the issues with greater precision and completeness. Others were arbitrated using a bonus/penalty system, to increase an issue that was initially rated just below the materiality threshold but which was considered to be important after a consensus among the governing bodies. Conversely, some other impacts were not maintained above the materiality threshold after these consultations.

5. **Consultation of external stakeholders in 2025, conducted in the form of qualitative interviews**, when interviewees were presented with contextual elements, Lectra's material IROs identified in 2024, and the topics in the AR16 of ESRS 1, giving them an overview of the sustainability issues likely to be involved. The aim of these interviews was to ensure that the material issues for the Group received maximum coverage and that no subject of importance to its stakeholders was overlooked.
6. **Taking the opinion of external stakeholders** consulted in 2025 into account with two scenarios:
   - reformulating certain IROs which were already identified in 2024, so that their titles more accurately reflect the reality of the issues. The IRO score was not changed in these cases;
   - formulation of new IROs concerning topics considered to be missing in the materiality of 2024 (ethics, artificial intelligence). They were rated by management after opinions from external stakeholders and discussions at the joint Audit and Sustainability Committee meeting in September 2025.

Links with internal control and risk management

The Group regularly updates its assessment of major risks (via interviews with managing bodies and administrators), by integrating ESG risks with the same level of priority as other forms of risk. This assessment was presented to the different bodies responsible for the internal control of sustainability information, as set out above in the previous section 1.6. This working methodology was adopted in 2024, the first year in which the double materiality assessment was prepared.

The key elements of the reasonable vigilance measures are set out in the table in Appendix 1.

Double materiality assessment results

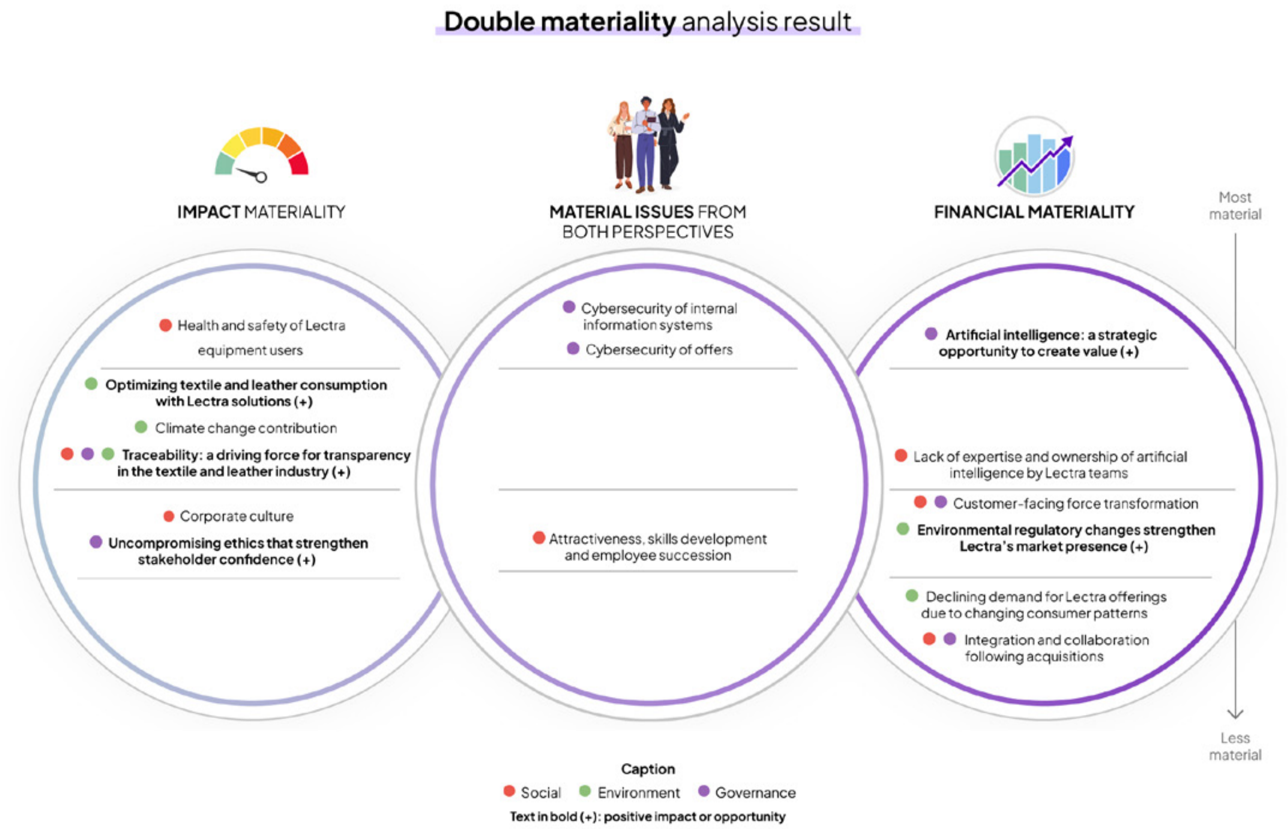
An exhaustive description of the material impacts, risks and opportunities identified in this assessment is provided at the beginning of each chapter (environment, social and business conduct).

The material ESRS topics identified are: E1 "Climate change", E5 "Resource use and circular economy", S1 "Own workforce", S4 "Consumers and end-users" and G1 "Business conduct".

These material issues are presented schematically in the diagram below. In addition, a table in Appendix 2 specifies the stakeholders concerned and time horizons for each IRO.

The double materiality assessment did not reveal any material impacts, risks or opportunities for the topics covered by the ESRS E2 "Pollution", E3 "Water and marine resources", E4 "Biodiversity", S2 "Workers in the value chain" and S3 "Affected communities".

(8) Gross impacts: negative impacts assessed assuming the absence of any mitigation action implemented by the Group.
(9) As required by ESRS 1, in the case of a potential adverse impact on human rights, the severity of the impact outweighs its probability.
(10) For potential impacts.



1.8 Assessment of the Group's non-financial performance

In order to ensure objective recognition of its sustainability policy, the Group has its social, environmental and governance practices regularly assessed by several extra-financial rating agencies, and it transparently communicates on the progress of its results.

Lectra's non-financial performance was rewarded, for the fourth year running with the "Best Managed Company" label by Deloitte.

The assessments conducted in recent years show that Lectra's results are constantly improving:

Year rating awarded based on previous-year information	2025	2024	2023	
EcoVadis	80 Gold Medal	70 Silver Level	57 Bronze Level	EcoVadis is a global platform which voluntarily assesses companies' ESG performance across four themes – environment, social and human rights, ethics, and responsible purchasing – in order to measure and benchmark their sustainability. The rating is performed on a 100-point scale.
EthiFinance ESG	79	79[11]	Article 76[11]	EthiFinance is a European ratings, research and advisory group specializing in sustainable finance, which freely and independently assesses the ESG performance of companies using a framework of around 140 criteria covering the environment, social issues, governance and external stakeholders. The rating is performed on a 100-point scale.
CDP	B	C	D	The CDP is an international environmental rating system that assesses the transparency and quality of climate actions by organizations based on their reported data, and assigns them a score ranging from A to D to measure their level of performance and commitment.
ESG Transparency Rating	88.13 % Level "excellent"			The ESG Transparency Rating is a scientific assessment performed by EUPD Research that measures the quality, transparency, traceability and credibility of a sustainability report according to the ESG Transparency Evaluation Standard, a rigorous framework based on more than 350 criteria aligned with the main European and international reporting standards.

(11) The rating criteria changed in 2025 and the scores of previous years have been revised: the 2024 score was revised to 71 and the 2023 score to 66.

2. Environment

2.1 Material environmental impacts, risks and opportunities

IRO	ESRS/topic	IRO category	Location within the value chain: Upstream	Location within the value chain: Own operations	Location within the value chain: Downstream	Time horizon	Description
Climate change contribution	E1 Climate change mitigation	Negative impact	✓	✓	✓		The Group's annual GHG emissions assessment (around 1 million tons CO_2eq by 2022) identifies the emission sources it intends to improve in order to reduce its, and its customers', carbon footprint, particularly through the Scope 3, which accounts for the majority of emissions.
Optimizing textile and leather consumption with Lectra solutions	E5 Waste	Positive impact			✓		The Group's solutions and their synergies enable its customers to reduce the consumption of textile, which is the part of their value chain with the greatest impact on the environment.
Traceability: a driving force for transparency in the textile and leather industry	E5 S4 Social inclusion of end-users G1	Positive impact			✓		Intended mainly for its customers in the fashion sector, Lectra offers the possibility of knowing the exact origin of the materials purchased and its traceability from the fabric fiber to the final garment, thanks to its TextileGenesis solution: authentication of sustainable materials, transparency on working conditions, supply chain governance. The environmental dimension is discussed in this section. Social and governance topics are described in the social section S4.
Environmental regulatory changes strengthen Lectra's market presence	Lectra specific	Opportunity		✓	✓		Environmental regulations are becoming tougher in many countries, and Lectra is positioning itself as the partner of choice for its customers, providing them with optimal support on these issues, with solutions that meet many of these regulations.
Declining demand for Lectra offers due to changing consumer patterns	Lectra specific	Risk		✓	✓		Mirroring the above opportunity, in the fashion sector in particular, controversies surrounding fast fashion, among other issues, might affect the production volumes of new clothing in the coming years and could reduce demand for Lectra's cutting equipment.

<u>Caption</u>

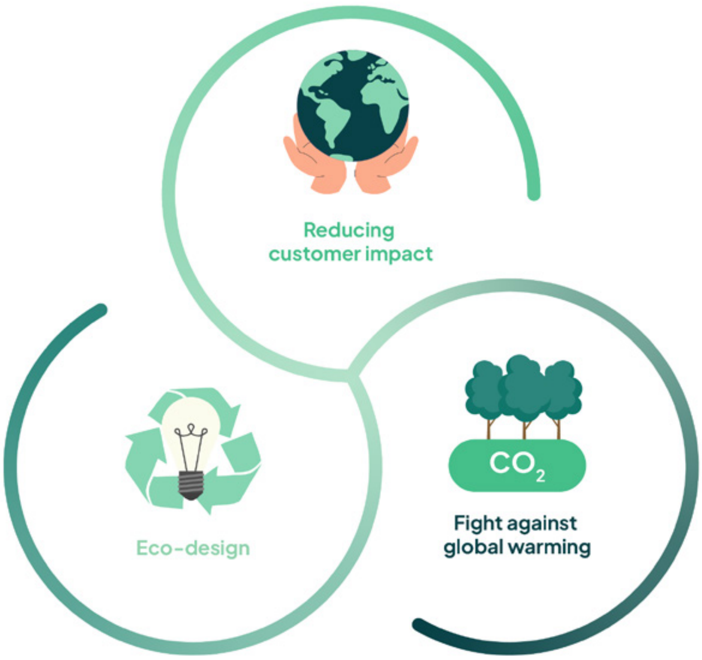
Short term

Medium term

Long term

2.2 Environmental policy

Environmental policy



This policy is managed using an Environmental Management System (EMS), which provides a structured approach to the commitment to compliance with applicable regulations and the achievement of predetermined objectives. This approach is monitored annually and reviewed in the light of current developments and priorities.

The following sections of the "Environment" chapter describe the points addressed in this environmental policy (the new version will be communicated to employees and will be available on the Group's website in March 2026).

2.3 Contribution to climate change – ESRS E1

2.3.1. Climate transition plan (climate mitigation policy)

The climate transition plan was approved by the Board of Directors, on the recommendation of the Sustainability Committee. It was presented to the Shareholders' Meeting of April 25, 2025 for information.

Cognizant of pressing climate issues and the significant impact of the textile industry on greenhouse gas emissions, Lectra is actively engaged in efforts to reduce the industry's environmental impact. This is the reason why the climate transition plan applies to the entire Group, under the responsibility of the General Secretary.

Definition of the reference year

Lectra measured its greenhouse gas emissions (GHG) for the reference year 2022, taking into account the entirety of its activities and the three scopes in accordance with the GHG Protocol, which is the standard for these calculations.

The year 2022 was chosen as the reference year for two reasons: it was the first year the assessment of greenhouse gas emissions included Scope 3, and the activity was similar to pre-Covid levels.

It will be noted that the Group's GHG assessment is far lower than previous years for scopes 1 and 2, which have already been optimized through considerable energy optimization efforts carried out at its production sites over many years (well before 2022, the reference year).

Reduction objectives

Lectra established the main milestones of its climate transition plan at the end of 2024, with the support of an external company.

The Group has defined:

- the reference year for greenhouse gas emissions, i.e. 2022;
- quantified objectives for each scope;
- the target year for achieving the objectives, i.e. 2030.

Workshops were held with internal business experts in order to set reduction objectives and the associated action plans for the four areas where emissions are significant: use of Lectra products (equipment and software), building consumption, travel and freight, and purchases of goods and services.

Lectra also joined the UN's Climate Ambition Accelerator working group which supports organizations in setting emission reduction targets by promoting the sharing of best practices.

Note that the Group is not excluded from the Paris Agreement benchmarks.

After examining several scenarios in the framework of the project, including one based on a trajectory consistent with the Paris Agreement, (-42 % for scopes 1 and 2, and -25 % for scope 3), the following commitments were made:

These do not currently allow alignment with the Paris Agreement for all the reasons mentioned above, but the Group is committed to doing its utmost to participate in the collective efforts to the best of its ability.

The Group has not yet set any climate targets for 2050, as the current methodology based on the projected development of future equipment ranges does not permit reliable projections.

Reduction levers

Lectra's strategy to reduce its greenhouse gas emissions is focused on two priorities:

- support customers in their ecological transition by providing innovative solutions capable of reducing the environmental impact of their products at every stage of their life cycle;
- decarbonize all Lectra's activities throughout its value chain.

Reduction levers have been identified, based on this dynamic:

- scope 1: reduction in gas consumption in buildings and transition of part of the vehicle fleet to fully electric vehicles;
- scope 2: reduction in electricity consumption in buildings and production or purchase of renewable electricity;
- scope 3: reduction in the environmental impact of solutions sold, through eco-design, optimized freight, and the purchase of goods and services.

It should be noted that the most significant share of emissions in Scope 3 (65% on average) comes from the electricity consumption of equipment sold during a year. The Group's emissions are therefore dependent on the number of equipment units sold each year and the eco-design efforts applied to each new range, which makes the monitoring and reduction of these emissions operationally complex.

A working group dedicated to monitoring the climate transition plan has been set up to monitor progress on the various levers and identify areas for improvement.

As explained in the section "Sustainability-based variable compensation criteria" in section 1.6, a portion of the variable compensation of the Group's executive officers is dependent on the achievement of the objectives fixed in the climate transition plan.

The Group has not identified any significant locked-in emissions that could compromise its reduction targets at the present time.

GHG emissions reduction objectives and drivers	Actions launched since January 2023	Resource allocated since January 2023 (in thousand euros)	2022 (reference year)	2030 reduction objectives (in % or in tCO_2eq.)	2030 targets (in tCO_2eq.)
GHG emissions (all scopes)	**–**	**9,175**	**540,175**	**-20 %**	**431,948**
Scopes 1 et 2 GHG emissions	**–**	**4,178**	**3,845**	**-25 %**	**2,884**
Reduction in gas consumption in buildings (15%)	Optimization of space usage and improvement of heating and air conditioning system management	654	-	- 58 tCO_2eq.	-
Increase in the electric vehicle fleet (30%)	Acquisition of 100% electric vehicles	341	-	- 167 tCO_2eq.	-
	Installation and maintenance of electric charging stations at the Cestas site	41			
Reduction in electricity consumption in buildings (8%) [1]	Optimization of space usage and improvement of heating and air conditioning system management	654	-	- 118 tCO_2eq.	-
	Renovation of existing buildings	2,375			
Coverage of electricity consumption at our main sites through the purchase or production of renewable energy (100%)	Renewable electricity supply contracts for the Cestas and Chalgrin sites	15	-	- 169 tCO_2eq.	-
	Renewable energy certificates for the Tolland Site	15			
	Installation and operation of the Cestas photovoltaic power plant	84			
Scope 3 GHG emissions	**–**	**3,411**	**536,330**	**-20 %**	**429,064**
Optimization of goods and services procurement	Use of at least 50% recycled steel in equipment frames	-	-	- 34 711 tCO_2eq.	-
Reduction in the power consumption of equipment sold	R&D work to reduce the power consumption of equipment sold	3,411	-	- 73 625 tCO_2eq.	-
	Replacement of the most energy-intensive equipment for each range in the catalog				
Optimization of transport modes and logistics flows	Prioritization of sea and road freight over air freight	-	-	- 2 428 tCO_2eq.	-
Other actions	Calculation of carbon footprint and management of climate strategy (tools and human resources)	1,586			

(1) Given the switch to 100% renewable energy contracts at the industrial sites with the highest electricity consumption, reducing electricity consumption at these sites no longer has an impact on GHG emissions. This is why the 2024 target of a 20% reduction in electricity consumption by 2030 has been revised downward (-8%) to be realistic about reducing electricity consumption at other sites, where there is less room for maneuver.

Action plan

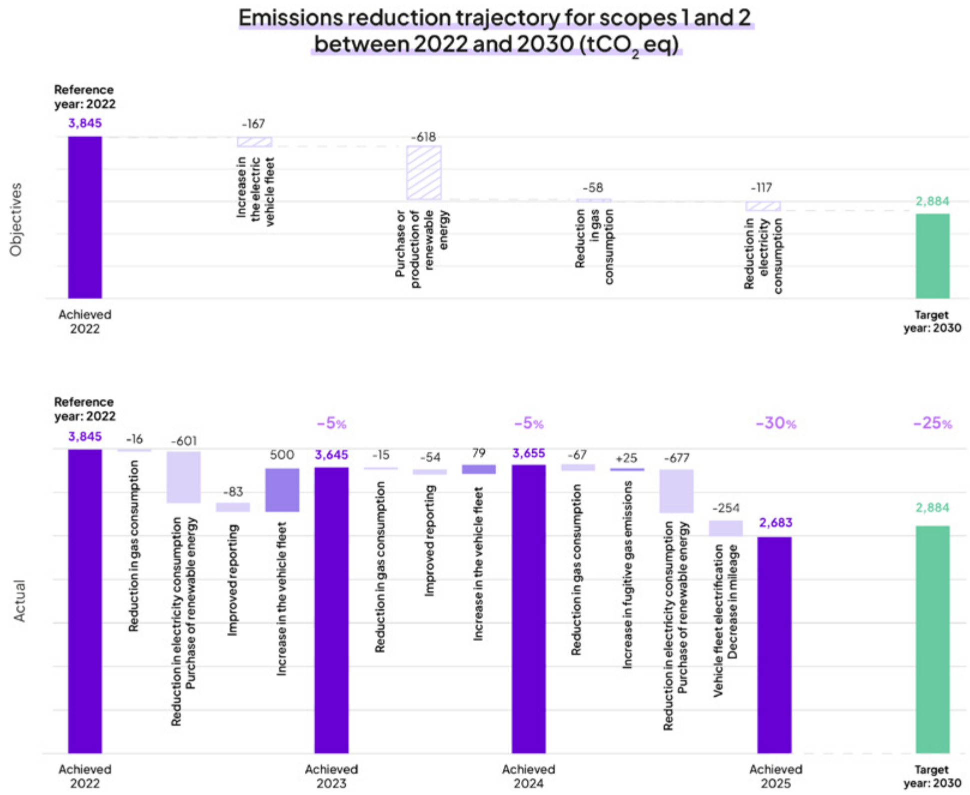
➡ Scopes 1 and 2

The action plan to reduce scopes 1 and 2 emissions focuses on two areas: reducing dependence on fossil fuels and optimizing existing sites.

Since January 1, 2025, the Bordeaux-Cestas and Paris-Chalgrin sites have been powered by 100% renewable electricity. A total of 13% of the consumption on the Cestas site is supplied by a photovoltaic panel plant. The signing of a Renewable Energy Certificates (REC) purchase agreement guarantees that 100% of the electricity consumption at the Tolland industrial site, is matched by equivalent production from renewable sources. A total of 40% of electricity consumption at the Suzhou plant currently comes from solar panels and the objective is for 100% of this consumption to be covered by renewable sources.

Efforts are continuing to reduce gas and electricity consumption at the sites through space optimization, centralized energy management and the gradual conversion of lighting to LED technology. Across the Group, a set of guidelines for selecting new buildings now imposes energy performance criteria.

The vehicle policy was updated in 2025, making electrically powered vehicles the standard for all future vehicle allocations.



➡ Scope 3

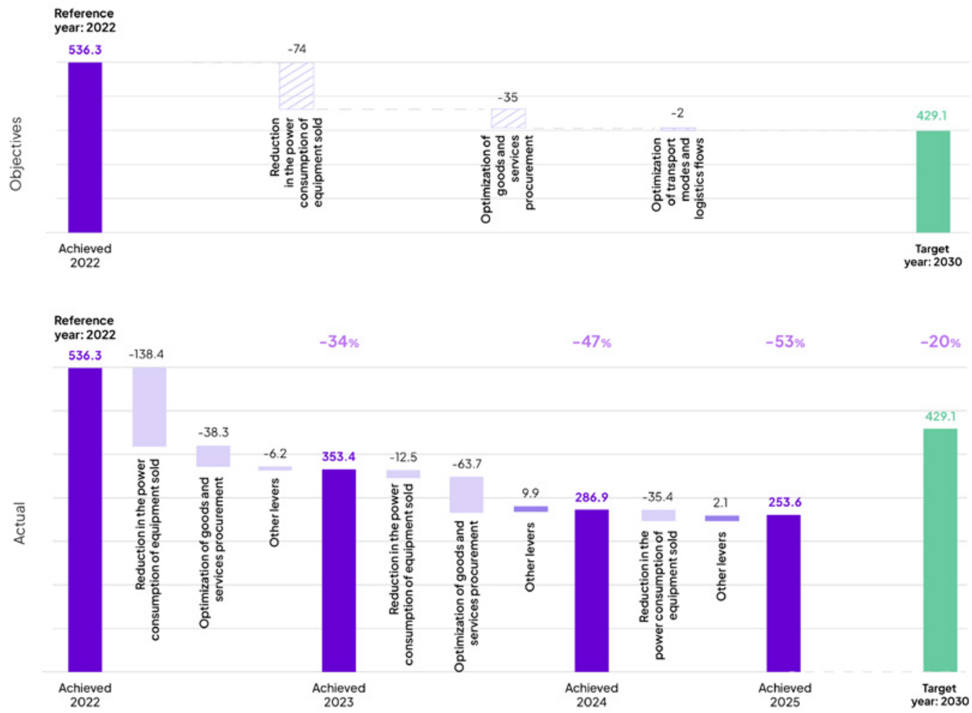
Several actions have been identified and are being deployed to reduce scope 3 emissions.

The main lever is the reduction of electricity consumption of equipment. This reduction is based, firstly on choosing a mix oriented towards less energy-consuming solutions and, secondly on a 35% saving on the electricity consumption of new Low Ply equipment. A campaign to measure and estimate the electricity consumption of equipment marketed since 2022 was carried out in 2025, with the purpose of more accurately quantifying the impact of each product range.

The action plan also includes optimizing purchasing, in particular by incorporating recycled steel into equipment frames.

Finally, the choice of transport mode and the optimization of logistics flows is also considered. In 2025, actions were taken to promote sea or road freight over air freight whenever possible.

Emissions reduction trajectory for scope 3 between 2022 and 2030 (tCO_2 eq)



Investments and financing for the climate strategy (transition and adaptation plans)

In 2025, the Group quantified the total investment required to achieve the objectives of its climate transition and adaptation plans. The investments already made since 2022 have been broken down and are described above for the actions implemented. Since January 1, 2023, approximately €3 million per year has been allocated to expenditure for the climate strategy. On this basis the total self-financed investment was estimated at €20 million between 2022 and 2030, by listing the priority projects between now and 2030, and the actions favoring adaptation (see section 2.3.2). This amount has been validated by the governance department.

Alignment of the transition plan with EU taxonomy climate objectives

Lectra's economic activities are eligible are only partially eligible under the European Union's green taxonomy, because some activities, particularly equipment manufacturing, are excluded. The Group's software supply activity corresponds primarily to the "Circular Economy" environmental objective, under "Provision of IT/OT data-driven solutions".

Lectra has incurred operating expenses (OpEx) to implement actions related to the climate transition plan since 2023. This operational expenditure is eligible and partially aligned with the EU Green Taxonomy Regulation, in categories 7.2, 7.3, 7.4, 7.6 and 9.1 of the "Climate change mitigation" objective.

Similarly, a portion of 2024 CapEx investments, intended for the decarbonization of the Group's own activities in line with the Group's climate mitigation plan, is eligible and aligned with categories 6.5, 7.2 and 7.3 of the "Climate change mitigation" objective.

Lectra's objective is to commit to OpEx and CapEx at levels close to those committed since 2023, every year between now and 2030, which will maintain the same level of eligible investments aligned with the climate objectives of the European taxonomy.

Education

The climate transition plan requires everyone's participation and therefore includes an awareness-raising component. There were several actions to involve employees in 2025:

- "Lectra Climate Transition Plan 2022-2030" game: Lectra has designed a board game on its climate transition plan, to better understand the issues related to GHG emissions, the reduction targets for 2030, and the levers for action. Its goal: to make concepts understandable and to bring people on-board. The game has been incorporated into the "Lectra Together" onboarding program, to raise awareness amongst new employees. Around 300 employees took part during the year, and 10 people were taught how to run the game to ensure it is played;
- good environmental practices guide: a handbook and posters dedicated to tertiary activities designed to raise employee awareness by communicating on simple steps they can take every day to reduce their environmental impact;
- World Environment Day: a Group-wide event organized around World Environment Day, featuring workshops aimed at raising awareness of climate issues and a "soft mobility" challenge;
- CSR training: as in 2024, more extensive training on corporate social responsibility was provided to give all employees a basic understanding of the subject. The proportion of employees present at the end of 2025 who had attended this training course was 82%. This training course is now part of a mandatory on-boarding training package for new Group employees.

Communication

Lectra undertakes to disclose its GHG emission reduction targets and its annual GHG assessments each year in its annual report.

2.3.2. Resilience analysis and climate change adaptation policy

The resilience analysis and the climate adaptation plan are managed by the Health Safety and Environment Director, in conjunction with the Sustainability team, under the responsibility of the General Secretary.

Principles and objectives

- anticipate and manage the physical risks related to climate change (wildfires, heatwaves, floods, storms, droughts, water stress, soil shrink-swell, etc.) across all critical sites, activities and suppliers;
- protect business continuity and the safety of employees, infrastructure, and equipment by incorporating adaptation into the overall risk management and corporate governance;
- strengthen the value chain's ability to adapt by mobilizing business lines, suppliers and partners around a continuous improvement and innovation approach;
- integrate the constraints associated with climate adaptation into strategic decisions (new sites, purchases), taking medium- and long-term climate scenarios into account;
- seize opportunities in a changing world due to climate change, in particular by developing solutions and services that meet the new climate challenges of Lectra's customers (examples: equipment adapted to extreme environments, traceability tools, regulatory compliance support).

Methodology

Lectra had recourse to the expertise of BL Evolution to conduct the climate risk analysis in 2025, which was conducted using the OCARA[12] methodology developed by Carbone 4 in collaboration with ADEME[13].

The project was carried out in 4 phases:

1. the context and raising awareness;
2. identification of physical risks;
3. identification of risks and transition opportunities;
4. definition of the adaptation strategy.

The study covered the entire Lectra value chain, with a varying level of granularity for physical risk analysis:

- a comprehensive approach on the supplier side enabled the maturity of suppliers (industrial and indirect) identified as critical to be analyzed;
- in terms of the Group's own operations:
  - the sites identified as priorities were analyzed in detail. A criticality grid was used to identify them. This prioritization was based on criteria such as contribution to revenues, maximum allowable downtime, and the importance of the processes for business continuity or customer satisfaction;
  - the other sites were analyzed with a more macro approach.
- on the customer side, given the strong geographical dispersion, the approach remained global and focused on the operating conditions for the equipment.

The following climate scenarios were used in this analysis:

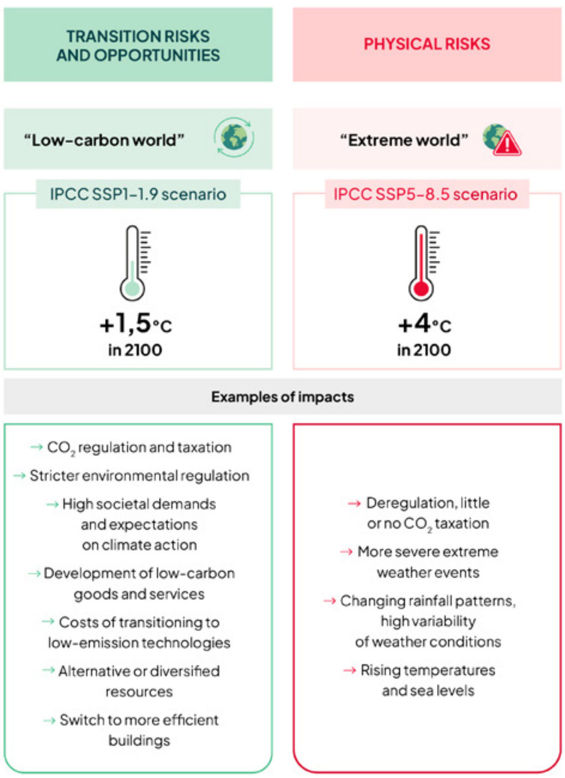
- physical risks: **IPCC**[14] **SSP5-8.5** (RCP 8.5 simulation);

SSP means Shared Socioeconomic Pathway and "**SSP5**" therefore corresponds to a socio-economic assumption characterized by strong economic growth, high dependence on fossil fuels and low international cooperation for the climate. This trajectory leads to a radiative forcing[15] of **8.5 W/m² in 2100**, corresponding to very high emissions (hence **RCP8.5** for Representative Concentration Pathway) and an associated warming of about **+4°C**.

- transition risks and opportunities: **IPCC SSP1-1.9**;

"**SSP1**" corresponds to a socio-economic scenario geared towards sustainability with strong international cooperation, reduced inequalities, and a rapid transition to low-carbon energy sources. **1.9** corresponds to a target radiative forcing level of **1.9 W/m² in 2100**, i.e. a very ambitious scenario of reducing emissions to limit warming to **+1.5°C** compared to the pre-industrial era.

Climate scenarios



Each risk is assessed according to a specific time horizon, here for climate-related risks, we are talking about:

- short-term/current: 1 to 3 years;
- medium-term: 2030 (which corresponds to the target year of the Group's climate transition plan);
- long-term: by 2050.

The resilience analysis will be updated every five years to take changes in climate risks based on available scientific data, the Group's activities and feedback into account.

Climate resilience analysis

➡ Analysis of physical risks

In accordance with the OCARA method, physical risk is assessed according to three criteria:

- a climate hazard, based on its development over time (frequency, intensity);
- exposure to this hazard, which notably takes the probability of occurrence into account;
- finally, vulnerability, i.e. the likelihood of suffering damage if the hazard occurs, is the criterion used to take into account any existing adaptation measures and the criticality of the site's

(12) OCARA = Operational Climate Adaptation and Resilience Assessment - the leading framework for analyzing the resilience of companies to climate change
(13) ADEME: French Environment and Energy Management Agency
(14) IPCC: Intergovernmental Panel on Climate Change: Intergovernmental Panel on Climate Change
(15) Radiative forcing is a concept in climatology that measures the disruption of the Earth's energy balance. It corresponds to the difference between the radiative energy received by the Earth-atmosphere system and the energy it reflects back to space. When more energy is received than returned, the radiative forcing is positive, which tends to warm the climate.

processes (as determined by business experts).

The risks established are therefore net because they take into account already existing adaptation measures.

The hazards considered in the study are as follows:

Type of hazard	Climate hazards	Type	Description
Water	Rising water levels	Chronic	Gradual rise in sea level, which may increase the risk of flooding or damage in low-lying coastal areas
	Drought	Acute	Abnormally long period without rain that dries the soil
	Floods	Acute	Water discharge onto areas that are usually dry (from rain, a river, the sea, or rising groundwater)
	Heavy precipitation	Acute	Heavy rain, hail or snow falling in a short period of time, which may damage to buildings or equipment
	Water stress	Chronic	A situation where the demand for water exceeds the available supply or where the quality of the water becomes insufficient
Temperature	Wildfire	Acute	Wildfires that spread through wooded or vegetated areas, sometimes reaching the limits of inhabited areas
	Heat stress	Chronic	Very high outside temperatures that make it more difficult to work or operate equipment
	Heatwave	Acute	Several consecutive days with very high temperatures, higher than seasonal norms
Wind	Storm / hurricane	Acute	Severe weather phenomenon accompanied by strong winds, rain and sometimes hail, which can cause property damage
Solid mass	Soil shrink-swell	Chronic	Ground movements caused by alternating periods of drought and humidity that can crack buildings or roads

The change in average temperatures has been excluded from the analysis because the impact on the business is very minor compared to other hazards. Risks related to snow (avalanches) or cold (frost) were excluded from the scope of application, because there are no sites located at an altitude of more than 800 m (excluding the office in Mexico City, where the impact is insignificant given its activity).

Result of the physical risk analysis

→ **Suppliers**

The analysis of Lectra's suppliers reveals a generally low level of maturity in terms of climate change adaptation: only a few suppliers (18% of the panel identified) have conducted a formalized climate risk analysis and taken concrete action. Physical risks such as flooding, heat or water stress are well identified by the most advanced players, while transition risks are still poorly integrated. Digital service providers primarily identify risks related to drought and heat waves, whereas industrial providers also highlight the risks of fires, floods, and storms. The majority of suppliers have not yet begun an adaptation process.

→ **Lectra sites**

The sites that were the subject of a detailed analysis because they are considered to be **priorities** are: **Cestas** (France), **Tolland** and **Atlanta** (United States), **Suzhou** and **Hong Kong** (China). Critical processes were identified for each site and the potential impact of each climatic hazard on these processes was analyzed in detail.

Analysis of physical climate risks

Site	Hazard	Key findings
Cestas	Wildfires	A risk that is already high today and will increase between now and 2050 (+20 days of exposure). Strong impact on industrial, logistics and IT activities. Measures already in place.
	Heatwaves	More than 60 days a year expected in 2050. Impacts on working conditions (increased need for cooling) and electrical equipment (overheating, risk of breakdown).
	Soil shrink-well	Significant structural risk for buildings and infrastructure, depending on the nature of the soil (additional analyzes will be necessary).
	Storms	Already impacted today. Storm intensity could increase, with potential consequences for buildings and infrastructure.
Tolland	Heavy precipitation and flooding	Increased rainfall intensity expected, with a greater risk of flooding. A risk that is not critical today, but one that should be monitored.
	Storms	Already subject to alerts today. Storm intensity could increase, with potential consequences for buildings and infrastructure.
Atlanta	Heatwaves and thermal stress	100 days a year at temperatures above 35°C by 2050, increase in cooling requirements and the risk of equipment overheating.
	Heavy precipitation and flooding	Expected increase, impacting buildings and potentially logistics access.
	Storms / hurricanes	The site has already been affected by several hurricanes, and the frequency/intensity of these events is increasing.
Suzhou	Heavy precipation and flooding	Already impacted, with risks increasing from 2030 (rise in water levels + precipitation). The site is classified as a flood zone.
	Heatwaves and thermal stress	70 to 130 days per year at temperatures above 35°C are expected in 2050, affecting working conditions, cooling systems and energy networks.
	Storms	1.5 storms/year forecast by 2050, with increasing intensity exposing infrastructure to significant damage.
Hong Kong	Heavy precipation	Already rising sharply, with levels doubling compared to the current average. This limits accessibility to the site and exposes communication networks.
	Heatwaves	Up to 110 days per year above 35°C by 2050, with significant impacts on thermal comfort, electrical equipment, and working conditions.
	Storms	An average of 2 storms per year is projected, with increasing intensity and significant risks to buildings and infrastructure.

The analysis of "secondary" sites was conducted by examining regional exposure to major climate risks:

Climate hazards	Most exposed regions	Potential impacts
Heat stress and heatwaves	Southwest Africa, Southwest South America, Oceania, Northeast South America, Mediterranean	Overheating of equipment, decreased productivity, health risks, increased energy costs
Heavy precipitation and flooding	South Asia, East Asia, North-East South America, Northern Central America, Northern Europe, Southwest Africa	Damage to buildings, logistical disruptions, network outages, risks for employees
Rising water levels	Southwest Africa, Southwest South America, Oceania, Northeast South America, Mediterranean	Long-term damage to coastal sites, disruption or shutdown of activity, vulnerability of networks, logistics impacted
Storms / hurricanes	East Asia, Mediterranean, Northern Europe	Damage to buildings, business interruptions, energy and telecoms cuts, logistical disruptions
Soil shrink-well	Southwest Africa, Southwest South America, Mediterranean, Oceania	Cracks, ground instability, difficulties in accessing water, degraded working conditions
Change in temperatures	Southwest Africa, Northeast South America, Northern Central America, Oceania, Mediterranean	Accelerated wear and tear on equipment, decreased productivity, increased energy demands
Wildfires	Northern Central America, Mediterranean, Southwest Africa, Southwest South America	Destruction of sites, business interruption, power and telecom outages, restricted access

→ **Customers**

Major climate changes, such as rising sea levels, wildfires, floods, and heatwaves, will have direct consequences for Lectra's customers based on their location. Customers based in coastal or flood-prone areas may have to relocate their facilities or offices to avoid the risk of flooding or erosion. Building and equipment will need to be adapted in regions exposed to wildfires, heatwaves, or heat stress, and safety standards and product operating conditions may have to be revised. In general, this increase in climate-related hazards could lead to a change in customer needs, who will either have to turn to solutions and equipment that are better suited to extreme or tropical environments, or even reconsider their geographical location to ensure business continuity.

➡ Analysis of transition risks and opportunities

The IPCC's most optimistic scenario is considered for this part of the analysis: it is a basic component for moving towards a low-carbon world, because it corresponds to a significant reduction in greenhouse gas emissions and therefore a strong commitment from all stakeholders. However, although there is no explicit data on what an economy aligned with the +1.5°C trajectory would look like, the TCFD[16] offers a detailed framework of the risks and opportunities related to climate change which companies are exposed to. This framework, which was used for this study, is detailed in Appendix 7.

Results of the analysis of risks and transition opportunities

Regulatory risks concern changes in requirements in terms of traceability, transparency, sustainability and costs related to the carbon footprint, with a particularly high impact for traceability. At the market level, Lectra must anticipate changes in consumer behavior (second-hand, reconditioned products), the shift in customer and investor expectations towards low-carbon offers, and the growing commitment to decarbonization by competitors. Other risks include pressure on access to energy and raw materials, the difficulty of insuring certain sites against climate hazards, technological challenges related to low-carbon innovation and the environmental impact of artificial intelligence, as well as reputational and employee engagement issues around sustainability. Overall, these risks are assessed as low to moderate, apart from regulatory traceability, with a high gross risk. This subject therefore requires active monitoring and continuous adaptation of the Group's strategy, particularly in the context of the roadmap of its TextileGenesis offer.

Lectra's main transition opportunities in a low-carbon world concern the development of new digital products and services enabling customers to optimize their use of raw materials, reduce waste and improve traceability, in response to regulatory requirements and market expectations. Other opportunities identified include promoting recycling, remaining ahead of the competition and sustainability regulations, and improving resource efficiency and site resilience against climate hazards. Overall, these opportunities are considered to be very high for digital solutions and traceability, and moderate for other levers, with actions already underway or to be continued to strengthen Lectra's position in a context of ecological transition.

(16) TCFD: Task Force on Climate-related Financial Disclosures = International working group created by the Financial Stability Board to promote the disclosure of climate-related risks and opportunities in corporate financial reports

Climate change adaptation policy

➡ Adaptation to physical risks

An iterative approach was used to develop an operational adaptation plan that is consistent with the current level of accuracy for risk analysis.

Two approaches were identified for ensuring the resilience of suppliers, by initially focusing on the most mature partners and supporting the development of skills among the most exposed and least advanced suppliers:

- asking priority suppliers about their ability to adapt to climate change via a survey;
- integrating the concept of climate risk coverage into supplier analysis grids and, ultimately, into the responsible purchasing policy.

Concerning the Group's operations, the actions already performed and those to be planned are listed in the table below:

Sites	Status	Action	Time horizon
Coping with high heat			
Cestas, Suzhou, Atlanta, Hong Kong	**Priority**	Install portable air conditioning units to prevent server rooms and critical production equipment from heating up during periods of high heat and if the installations already in place are insufficient (see action below to identify these installations)	1 to 6 years
Atlanta	**Priority**	Investigate the vulnerability of air conditioning systems	1 to 6 years
Cestas, Suzhou (ongoing)	**Priority**	Improve employee protection when a weather alert is issued with a "hot weather adaptation plan"	In progress
Cestas	Non-priority	Limit the exposure of air conditioning units to extreme high heat	1 to 3 years
Cestas	Non-priority	Complete the insulation works	1 to 6 years
Atlanta	Non-priority	Check any emergency energy generation devices present and what they cover in terms of installations and consider additional devices if necessary	1 to 3 years
Suzhou	Already carried out	Install air conditioning systems in all work areas	-
Cestas	Already carried out	Verify the correct sizing of the backup generator for IT equipment, and increase the capacity if necessary	-
Coping with extreme rainfall and flooding			
Suzhou	**Priority**	Engage with owners to protect the building, equipment, installations, and products from flooding in the short and medium term	< 1 year
Suzhou	Non-priority	Regularly assess changes in flood risk in the coming years and ensure that industrial facilities and adaptation measures are compatible with this risk	Recurrent
Dealing with fires			
Cestas	**Priority**	Maintain the fire prevention actions already in place (tree pruning, maintenance, site evacuation plan)	Every year
Cestas	**Priority**	Implement a "Cestas site - wildfire adaptation plan" by taking prefectural orders (alert levels) into account	1 year
Cestas	Non-priority	Study the relevance of installing sprinkler systems in storage buildings	1 to 2 years
Coping with storms			
Cestas, Tolland, Suzhou	**Priority**	Set up a storm anticipation protocol	1 to 3 years
Cestas	Non-priority	Remove the pine trees which specialists consider are dangerous near the site's buildings	1 to 3 years
Avoid the risks of clay shrinkage and swelling			
Cestas	Non-priority	Continue core drilling during building extension or construction	As needed
Protect IT equipment from extreme weather events			
All the industrial sites and sites with server rooms	**Priority**	Identify the electrical and electronic equipment most at risk on each site (particularly in server rooms and critical production equipment)	In progress
All	Non-priority	Select accommodation sites according to climate-related criteria (link with purchases)	1 to 3 years
All sites with server rooms	Already completed, to be maintained	Set up routers to Cestas and to the internet to redirect network flows should internet access be blocked	-
All sites with server rooms	Already completed, to be maintained	Combine a number of virtual servers on the same physical machine (on 1 physical machine: 60 virtual servers today)	-
All sites with server rooms	Already completed, to be maintained	Install low-voltage CPUs that reduce power consumption and communicate with servers to limit the electrical load required based on consumption	-
All sites with server rooms	Already completed, to be maintained	Automatic shutdown of some servers in case of overheating	-

Adaptation measures will be reviewed annually according to their progress, their effectiveness, the changes in climate risks and feedback.

➡ Adaptation to transition risks and opportunities

The year 2025 saw a decline in the interest of financial players for ESG issues, mainly because of the economic and regulatory environment. However, it is essential to continue the efforts in terms of sustainability and to be ready to promote environmental results and initiatives as soon as the trend becomes favorable again. The Group remains convinced that this topic is strategic for seizing medium-term investment opportunities.

A project is underway on the quantification and leverage of the carbon emissions avoided at customers' sites thanks to Lectra solutions. This leverage work, considered a priority, aims to strengthen the Company's environmental argument and meet market and stakeholder expectations.

The Group benefits from a good internal perception of environmental issues, but employee expectations are increasing, particularly in France. It is therefore important to communicate more about sustainable actions in order to reinforce a sense of pride and belonging, whilst ensuring that the approach remains authentic and credible.

Finally, the objectives set for 2030 (reduction in energy consumption, renewable electricity supply, electrification of the vehicle fleet) are on track, but remain sensitive to customer demand. Lectra will therefore focus on pursuing and strengthening the actions necessary to achieve energy efficiency and decarbonization objectives.

Resources mobilized

See section 2.3.1 "Investments and financing of the climate strategy (transition and adaptation plans)".

Key metrics and targets

- Percentage of completion of the action plan
  - ➔ **100% by the end of 2030**, excluding insulation on the Cestas site, as this work will continue after 2030
- Number of climatic incidents impacting production
  - ➔ **Zero major incidents** (= production stoppage)

2.3.3. Energy consumption (E1-5)

Lectra has rolled out an action plan in recent years aimed at reducing the impacts related to its energy consumption, based on improving the energy efficiency of industrial and tertiary sites and on increasing the share of energy from renewable sources. This plan is part of the overall strategy to reduce the Group's carbon footprint.

Numerous actions have been taken to increase energy efficiency on the Tolland industrial site. While optimizing workspaces contributes to a better use of resources, energy consumption can be significantly reduced by improvements to heating and air conditioning equipment combined with centralized energy management. In parallel, traditional lighting is being replaced by LED lighting, which is also helping to reduce consumption. In addition, 100% of the electricity consumption of the Tolland site will be covered by the purchase of renewable energy certificates (RECs) by 2025.

At the Bordeaux-Cestas site, the installation of photovoltaic panels in 2024 covers 13% of the site's annual electricity consumption. This is coupled with the signing of a contract guaranteeing 100% of the site's electricity supply from renewable sources starting January 1, 2025. Efforts are continuing to improve energy efficiency through measures such as optimizing the management of energy consumption between seasons to adjust consumption to actual needs, renovating thermal insulation, and replacing traditional lightning with LEDs. A program to modernize heating systems is also underway, favoring less energy-consuming equipment such as reversible systems to replace radians.

At the Suzhou site, 40% of the electricity consumed is produced locally by photovoltaic panels, and efficient air conditioning and heating equipment has been installed to improve the working conditions of employees. This new system is accompanied by the implementation of more accurate monitoring of electricity consumption to maintain an energy efficiency trajectory.

A best-practice guide has been distributed at all of the Group's tertiary sites to encourage eco-responsible behavior.

Energy efficiency criteria have been introduced for selecting all new premises since 2025. Special attention is given to the building's energy performance, to the presence of a centralized technical management system, and the installation of low-energy LED lighting.

The Group's vehicle policy has also been revised to place greater emphasis on environmental criteria in the management of its vehicle fleet. 100% electric motorization has become the norm for all new vehicle allocations (when the country's infrastructure allows it). This measure is accompanied by a rigorous selection of models according to their energy performance and an active promotion of eco-driving.

Energy consumption by use (MWh)	2025	2024
Electricity consumption in buildings	7,620	7,936
Natural gas consumption in buildings	1,568	1,959
Gasoline consumption by vehicles	5,466	5,882
Diesel fuel consumption by vehicles	1,207	2,796
Diesel fuel for generators consumption in buildings	16	20
Electricity consumption by vehicles	373	17
Total energy consumption	**16,250**	**18,610**

Energy consumption by source[1] (MWh)	2025	2024
Consumption of petroleum-derived fuels	8,256	8,698
Consumption of electricity, heat or steam derived from fossil sources	1,256	4,399
Total consumption of energy derived from fossil sources	9,512	13,097
Percentage oftotal energy consumption derived from fossil sources	59%	70%
Total consumption of energy derived from nuclear sources	358	2,916
Percentage oftotal energy consumption derived from nuclear sources	2%	16%
Consumption of electricity, heat or steam derived from renewable sources	5,886	2,517
Consumption of self-produced renewable energy[2]	494	81
Total consumption of energy derived renewable sources	6,380	2,598
Percentage oftotal energy consumption derived from renewable sources	39%	14%
Total energy consumption	**16,250**	**18,610**

(1) The breakdown of energy consumption by source is calculated based on the energy mix in each country and taking into account direct purchases and self-produced electricity from renewable sources.

(2) Installation of photovoltaic canopies in the Bordeaux-Cestas industrial site, operational since September 2024: 1,800m² of solar canopies (power output 475 kWc) were installed to supply 10 to 15 percent of the site's electricity consumption. The reported consumption of self-produced renewable energy corresponds to the total rated output of the solar canopies installed.

In 2025, total energy consumption amounts to 16,250 MWh, with an increased share of consumption from renewable sources. The results show a downward trend in electricity consumption, which illustrates the effectiveness of the initiatives deployed on the Group's various sites.

Fuel consumption is also decreasing, reflecting the gradual replacement of some of the vehicle fleet with 100% electric vehicles.

Renewable electricity

Part of Lectra's energy action plan is based on the purchase of renewable electricity.

In this context, the Cestas site has switched to a supply contract guaranteeing it 100% renewable electricity in 2025. Part of the annual electricity consumption of the Tolland site has been covered by renewable energy certificates (RECs) since 2022, and all of its consumption is covered in 2025. At the Suzhou site, 40% of the electricity consumed is produced locally by solar panels installed on the roofs.

In addition, several tertiary sites have established energy contracts that include a portion of renewable energy. Since 2025, the consumption of the Chalgrin site in Paris has been 100% covered by a renewable electricity contract. This is the case for the Milan site, where 40% of electricity consumption is renewable, and for the site in Iasi, Romania, where over 40% of consumption is similarly supplied by renewable electricity.

These purchases account for 71% of the Group's total electricity consumption.

Energy intensity

Energy intensity	2025	2024 [3]
Total energy consumption from activities in sectors with high climate impact (MWh)[1]	6,554	7,022
Revenues from activities in sectors with high climate impact (k euros) [2]	97,712	112,393
Energy intensity (MWh /k euros)	**0.07**	**0.06**

(1) The consumption used is that of the three industrial sites where Lectra equipment is manufactured, the Group's only activity in a sector with a high climate impact.

(2) The revenues used for this calculation are the same as those published in the financial statements and correspond to Lectra's activities in sectors with a high climate impact.

(3) Data modified compared to the 2024 publication because not all energy sources were taken into account.

2.3.4. Focus on the GHG assessment (E1-6)

Since 2022, Lectra has been committed to publishing a comprehensive GHG assessment that covers not only direct emissions (scope 1) and indirect emissions related to energy consumption (scope 2, location and market-based), but also indirect emissions upstream and downstream in the value chain (scope 3). This approach allows for a comprehensive assessment of the environmental impact of the Company's activities. To ensure that the assessment is rigorous, the Group applies the Greenhouse Gas Protocol (GHG Protocol), a recognized standard for measuring and reporting CO_2 emissions.

Methodology

The 2025 report presents:

- the GHG assessment for 2024, calculated exhaustively on scopes 1, 2 and 3;
- the GHG assessment for 2025, calculated using actual data on scopes 1 and 2 as well as on categories 3.11 and 3.12 of scope 3 (use and end-of-life of products sold representing 65% of scope 3), with 2025 data for categories 3.1 to 3.8 and 3.15 of scope 3 being estimated.

The 2025 actual data for categories 3.1 to 3.8 and 3.15 will be collected in 2026, once available, allowing an exhaustive recalculation of the 2025 GHG assessment in the next report.

The GHG assessment takes into all Group activities (production sites, R&D facilities and tertiary sites) into account. To calculate the footprint, Lectra uses physical data whenever possible. When physical data are not available, the Company uses monetary data. In the 2024 GHG assessment, 75% of emissions were calculated using physical data.

➡ Scope 1: direct emissions

Scope 1 direct emissions come from buildings (heating and air conditioning), and from vehicles owned or leased by the Group, which are mainly company and service vehicles. To calculate these emissions, Lectra uses emission factors from ADEME (the French Agency for Ecological Transition) and other recognized databases.

Limitations: vehicle-related emissions are calculated on the basis of kilometers traveled by the fleet. Data on refrigerant leaks are estimated for the tertiary sites as a whole.

➡ Scope 2: indirect energy-related emissions

Scope 2 indirect emissions are related to the electricity purchased and consumed by the Group. Lectra uses emission factors from the International Energy Agency and ADEME databases to measure these emissions, ensuring that the most recent versions available are used.

Limitations: in the same way as for scope 1, emissions related to vehicle electricity consumption are calculated on the basis of kilometers traveled.

➡ Scope 3: other indirect emissions

Scope 3 encompasses other indirect emissions, *inter alia* emissions related to the use of products sold. Lectra applies specific factors derived from life cycle analyzes performed for each equipment range in the catalog for this category of scope 3 emissions. The Group records the number of equipment units sold each year and applies these emission factors, which correspond to the consumption of electricity and services, with a portion calculated based on financial data, and since 2025, emissions related to major purchases of steel frames calculated based on physical data. Several emission factors are applied, including an emission factor to recover the percentage of recycled steel present in the chassis. For the other scope 3 categories, emission factors based on monetary data or recognized databases are used.

Limitations: some data that are not otherwise available are estimated, e.g. the volume of waste generated by tertiary buildings; and home-workplace commuting emissions that are extrapolated from an employee survey.

Additional information on the calculation of the carbon footprint by GHG Protocol category is provided in Appendix 6.

Greenhouse Gas Emissions Assessment

Year 2024

Direct greenhouse (GHG) emissions

Scope 1
2,167
tCO_2eq

355	1.1	Generation of electricity, heat or steam
1,760	1.2	Mobile combustion emission
53	1.4	Fugitive emissions

Indirect emissions associated with energy

Scope 2
1,488
tCO_2eq

1,488	2.1	Electricity related indirect emissions

Other indirect greenhouse (GHG) emissions

Scope 3
286,889
tCO_2eq

63,194	3.1	Purchased goods and services
515	3.2	Capital goods
980	3.3	Fuel- and energy- related activities not included in Scope 1 or Scope 2
10 419	3.4	Upstream transportation and distribution
228	3.5	Waste generated in operations
4,811	3.6	Business travel
681	3.7	Employee commuting
5,824	3.8	Upstream leased assets
199,645	3.11	Use of sold products
591	3.12	End-of-life treatment of sold products

Total GHG emissions tCO_2eq
290,544

↘ –46%
on 2024
compared to 2022

1. GHG Protocol (PRG 100) – Scope 2 calculated according to the market based method
2. (0.1) categories of the GHG Protocol Standard

➡ Recalculations and methodological changes

The 2022 and 2023 GHG assessments have been recalculated compared to the version published in the 2024 Sustainability Report to improve the reliability and comparability of the data. Two main adjustments were made:

- integration of emissions related to recent acquisitions (Suzhou industrial site, TextileGenesis and Launchmetrics): CO_2eq emissions generated by these scopes in 2024 were added retroactively to the 2022 and 2023 assessments;
- harmonization of the calculation method for scope 3 emissions (category 3.11): the method used in 2024 has been adopted for all years. It is now based on more accurate measurements of electricity consumption per range of equipment sold. Emissions in this category have therefore been fully recalculated for each year since 2022.

GHG emissions (tCO_2eq)	2022 (reference year) (2)	2023 (2)	2024	2025 (3)	% N/ N-1	2030	% of reduction vs 2022
Scope 1	**1,766**	**2,167**	**2,167**	**1,872**	**-14%**	**- 25 %**	**6%**
1.1 Emissions from production of electricity, heat or steam	386	370	355	288	-19%	-	-25%
1.2 Emissions from transportation of materials, products, waste and employees	1,182	1,680	1,759	1,506	-14%	-	27%
1.3 Emissions from physical or chemical processing (1)	-	-	-	-	-	-	-
1.4 Fugitive emissions	198	117	53	78	47%	-	-61%
Scope 2 (location-based)	**2,118**	**1,706**	**1,614**	**1,427**	**-12%**	**- 25 %**	**-33%**
2.1 Indirect emissions related to electricity	2,118	1,706	1,614	1,427	-12%	-	-33%
Scope 2 (market-based)	**2,079**	**1,478**	**1,488**	**811**	**-46%**	**- 25 %**	**-61%**
2.1 Indirect emissions related to electricity	2,079	1,478	1,488	811	-46%	-	-61%
Scope 3	**536,330**	**353,376**	**286,889**	**253,583**	**-12%**	**- 20 %**	**-53%**
3.1 Purchased goods and services	165,289	126,942	63,194	64,726	-	-	-
3.2 Capital goods	1,315	399	515	527	-	-	-
3.3 Fuel and energy-related activities not included in scope 1 or 2	1,090	982	980	1,004	-	-	-
3.4 Upstream transportation and distribution	11,560	5,991	10,419	10,672	-	-	-
3.5 Waste generated in operations	221	223	228	234	-	-	-
3.6 Business travel	4,475	4,631	4,811	4,928	-	-	-
3.7 Employee commuting	657	835	681	698	-	-	-
3.8 Upstream leased assets	267	594	5,824	5,965	-	-	-
3.9 Downstream transportation and distribution (1)	-	-	-	-	-	-	-
3.10 Processing of sold products (1)	-	-	-	-	-	-	-
3.11 Use of sold products	350,595	212,182	199,645	164,357	-18%	-	-53%
3.12 End-of-life treatment of sold products	861	597	591	471	-20%	-	-45%
3.13 Downstream leased assets (1)	-	-	-	-	-	-	-
3.14 Franchises (1)	-	-	-	-	-	-	-
3.15 Investments (1)	-	-	1	1	-	-	-
Total (location-based)	**540,214**	**357,249**	**290,670**	**256,882**	**-12%**	**- 20 %**	**-52%**
Total (market-based)	**540,175**	**357,021**	**290,544**	**256,266**	**-12%**	**- 20 %**	**-53%**

(1)These GHG Protocol categories are not applicable to the Group's activities.

(2) The carbon assessments for the years 2022 and 2023 were recalculated using more relevant emission factors, taking into account new measurements of the electrical consumption of sold equipment and including emissions related to new acquisitions, in order to make them more accurate and representative of reality.

(3) Scope 3 of the 2025 carbon footprint is estimated based on the assumption that emissions items 3.11 and 3.12 (consolidated with actual data at the end of 2025) represent 65% of this scope. The corresponding estimated figures are shown in grey.

Changes

Continuous efforts are being made to reduce the Group's greenhouse gas emissions. Changes in the GHG assessment from 2022 to 2025 confirm the effectiveness of the actions implemented.

Between 2022 and 2025, Scope 1 and 2 emissions decreased by 30% (since the update of the 2022 reference year and integration of acquired companies) illustrating the efforts and investments made to improve the energy efficiency of the buildings.

Conversely, emissions from refrigerant leaks increased due to a refrigerant gas leak at the Tolland industrial site.

A significant reduction in scope 3 emissions is seen between 2022 and 2025, mainly because of the slowdown in machine sales. This decrease is also the result of efforts to optimize consumption.

The significant reduction in scope 3 emissions could justifiably lead to the 2030 objective being revised. However, the climate transition plan was drawn up in a more stable context, which then offered the necessary visibility to set medium-term targets, taking equipment sales projections into account. As announced in its financial press releases, 2025 is an unprecedented year in terms of macroeconomic and geopolitical environments, punctuated by successive announcements since March which have made it impossible for the Group to reiterate its annual sales objectives. Therefore, despite its scope 3 performance significantly exceeding the 2030 objective, as this depends on sales, the Group does not believe it is in a position to set new quantified climate objectives at this stage. The Group is continuing to implement its action plan to consolidate the progress made and remains ready to set revised objectives when the conditions are more favorable.

The Group does not consider it appropriate to make commitments for 2050 for the same reasons.

Carbon intensity

Carbon intensity	2025	2024	2023
Net revenue (k euros)[1]	506,734	526,674	477,579
Total GHG emissions (location-based) (tCO_2eq) / net revenue (k euros)	**0.51**	**0.55**	**0.75**
Total GHG emissions (market-based) (tCO_2eq) / net revenue (k euros)	**0.51**	**0.55**	**0.75**

(1) The turnover used for this calculation is the same as that published in section 2 of Consolidated financial statements.

2.3.5. GHG removals and GHG mitigation projects financed through carbon credits (E1-7)

No carbon offset project or plan to buy carbon credits is under consideration at this time.

2.3.6. Internal carbon pricing (E1-8)

No internal carbon pricing projects are being carried out within the Group.

2.3.7. Anticipated financial effects from material physical and transition risks and potential climate-related opportunities (E1-9)

Due to the use of phase-in dispositions, the Group does not report on these data.

2.4 Eco-design policy

2.4.1. Vision and strategic objectives

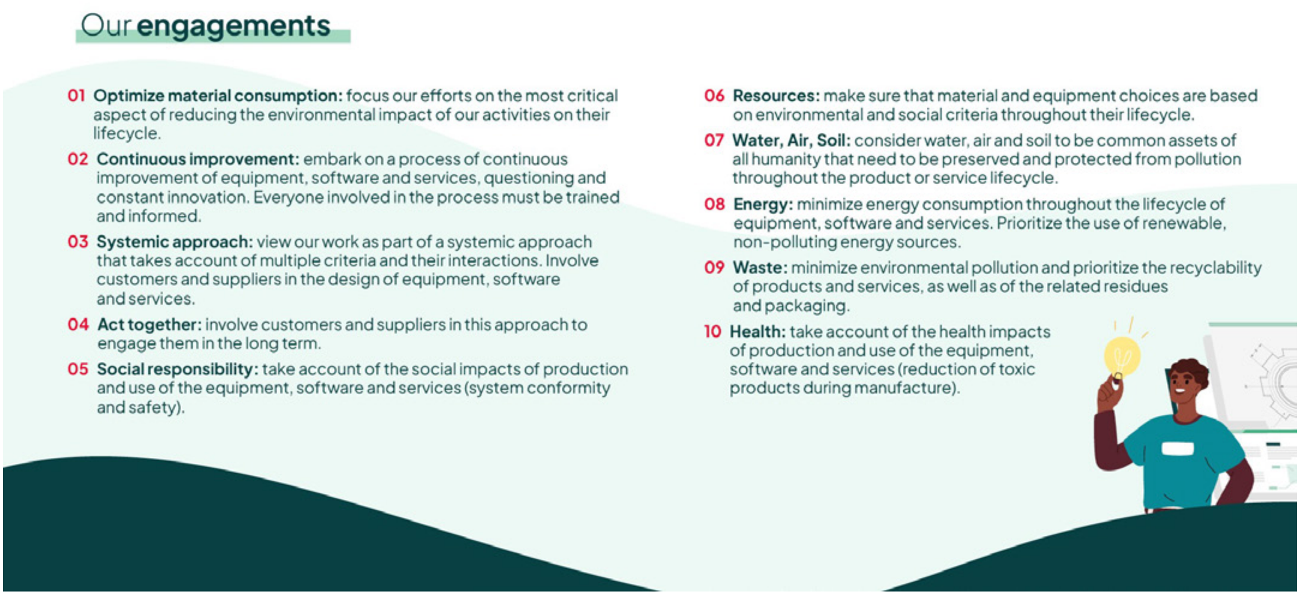
In place since 2023, Lectra's eco-design policy is part of a continuous improvement approach that improves the overall performance of its offers and transforms industrial constraints (quality, costs, deadlines, safety) into competitive advantages.

This policy aims to respond to actions envisaged as part of the Group's climate transition plan, to limit the use of resources, and to promote the circular economy.

Three key objectives are defined:

- reduce the environmental impact of equipment design and manufacturing by optimizing their design and minimizing the resources used (ESRS E1 climate transition plan);
- promote sustainable management of end-of-life equipment by facilitating its recycling or reuse in order to limit waste (ESRS E5 circular economy);
- reduce the impact of the customers' use of equipment, by developing solutions that improve energy efficiency and reduce greenhouse gas emissions (ESRS E1 climate transition plan).

Ten major commitments are being implemented in the areas of materials and life cycle, resources and the environment, and social and safety issues:



2.4.2. Implementation and resources allocated

Management and resources

The Chief Technology Officer is responsible for ensuring that this policy is properly applied.

Lectra invests, on average, nearly 13% of its annual revenues in R&D to enhance and launch new offers.

A team dedicated to eco-design has been part of the R&D teams since 2022. Around ten ambassadors also work within the Group on projects to reduce environmental impacts.

Methodology and tools

Based on ISO 14040 and ISO 14044 standards, the life cycle assessment (LCA) methodology used by the eco-design teams is divided into four main, interdependent phases:

- definition of goals and scope of assessment;
- analysis of basic flows of exchanges between the environment and the equipment during its life cycle;
- modeling data and assessing the environmental impact of the life cycle;
- interpretation and communication of the results and indicators that measure the potential impacts on air, water, and other natural resources.

The eco-design team ensures that each new generation of equipment is systematically subjected to an LCA, based on an average lifespan of 12 years for cutting systems.

The teams use recognized tools such as the ecoinvent database and the SimaPro simulation software to identify, quantify and minimize environmental impacts.

The key indicators for the LCA include:

- climate change (kg CO_2 eq);
- exhaustion of mineral and fossil resources (kg Sb eq);
- eutrophication of water (kg PO_4 eq).

2.4.3. Eco-design actions

Recyclability and end-of-life of equipment

As part of a project focused on the equipment end-of-life (disposal) stage, in 2024 the eco-design teams defined a new indicator: the recyclability rate. For each item of equipment, this indicator was calculated as per standard NF EN 16524. The aim is to evaluate the proportion of a product's materials that can be recycled at the end of its life cycle, based on such factors as ease of separation, the materials used, and the facilities available for collection and processing. The recyclability rate is expressed as a percentage, quantifying the proportion that can be recycled and reused, thus reducing the waste sent to landfill.

➡ **The theoretical recyclability rate of the Vector range of cutters reaches 84%.**

The teams have also established a disassembly protocol as part of this project. Lectra has been providing practical disassembly guides since 2025. The procedures and recommendations presented in this guide enable customers and recycling companies to properly separate the different types of materials used in die cutters and to recycle them in the best possible way (ferrous and non-ferrous metal, plastics, waste electrical and electronic equipment, cables, etc.). These practical guides have been adjusted and written to apply to all cutters.

FSC® certification Chain-of-Custody of paper consumables

The eco-design policy also concerns the consumables used in cutting room operations. The main efforts since 2023 have focused on the single-use paper employed in each cutting cycle. Lectra France and the subsidiaries in Italy, Spain and Portugal obtained "FSC[17] Chain-of-Custody" (CoC) certification in September 2023.

Lectra extended this certification to the German subsidiary in 2025.

Certification is valid five years, and was confirmed by the certification body in September 2025.

Choice of eco-design of equipment

In 2025, Lectra began work on the traceability of recycled steel with its suppliers of chassis, the largest component of Vector cutting systems. The purpose of this work is to set a minimum threshold value for recycled steel in all the frames concerned, thereby reducing their environmental impact.

The modular design of the systems makes it easier to replace, repair, or upgrade components and thus extend the useful life of cutting systems.

Equipment families have been incorporating energy-efficient turbines since 2024, which reduce idling time and, therefore, lower electricity consumption. For example, a reduction in energy consumption of around 30% to 40% has been achieved and measured for the new generations of Vector iX2 and Vector Q2 cutters.

Sensors integrated into the equipment allow customers to calculate and visualize the environmental impact of their design choices (material, process, energy consumption) via dashboards.

Lectra is also committed to enhancing preventive and predictive maintenance (made possible by sensors integrated into the Vector range) and remote troubleshooting services, maximizing equipment lifespan and reducing the need for replacement.

Work to create a sustainability index for Lectra offers has been underway since the summer of 2025. This index will be based, in part, on criteria such as the availability and price of spare parts, ease of dismantling the product, and the existence of technical documentation. It will also take reliability indicators into account, such as the performance of the product, its resistance to stress and wear, the ease of its maintenance and servicing, or the warranty period.

Key metrics and targets

Lectra is committed to developing 100% of its new equipment using the eco-design approach: this means that environmental impacts are systematically monitored. The final technical choices are the result of a process of trading off and compromise with traditional industrial performance constraints, such as quality, costs, deadlines, and safety.

Lectra is committed to ensuring that its new cutting systems have a minimum recyclability rate of 80%.

Lectra is committed to reducing its impact on resources by incorporating recycled steel into the frames of its multi-cutting systems. This recycled steel represents 50% or more of the component in question. The Industrial Department will formalize this commitment in 2026 for all chassis suppliers.

Lectra is committed to optimizing the energy consumption of its new equipment and therefore its CO_2 emissions.

Lastly, the Group has implemented an action plan to reduce its waste production within its industrial scope. This waste is mainly packaging cardboard and plastic, together with paper used for cutting tests. Data on waste valorization other than recycling, and on disposal circuits, are not available for this report. The Group will endeavor to improve on this point in the coming year.

Waste (in tons)	2025	2024 (1)	2023
Non hazardous waste	455.58	490	454
Hazardous waste	2.21	1	7
Total	**457.79**	**491**	**461**

(1) The Suzhou, China industrial site was included in the waste reporting scope for the first time 2024.

Waste (in %)	2025	2024 (2)	2023
Waste recycled	88%	74 %	66 %
Waste reused	0%	0 %	0 %

(2) The methodology for data collection and calculation was improved and made more reliable between 2023 and 2024.

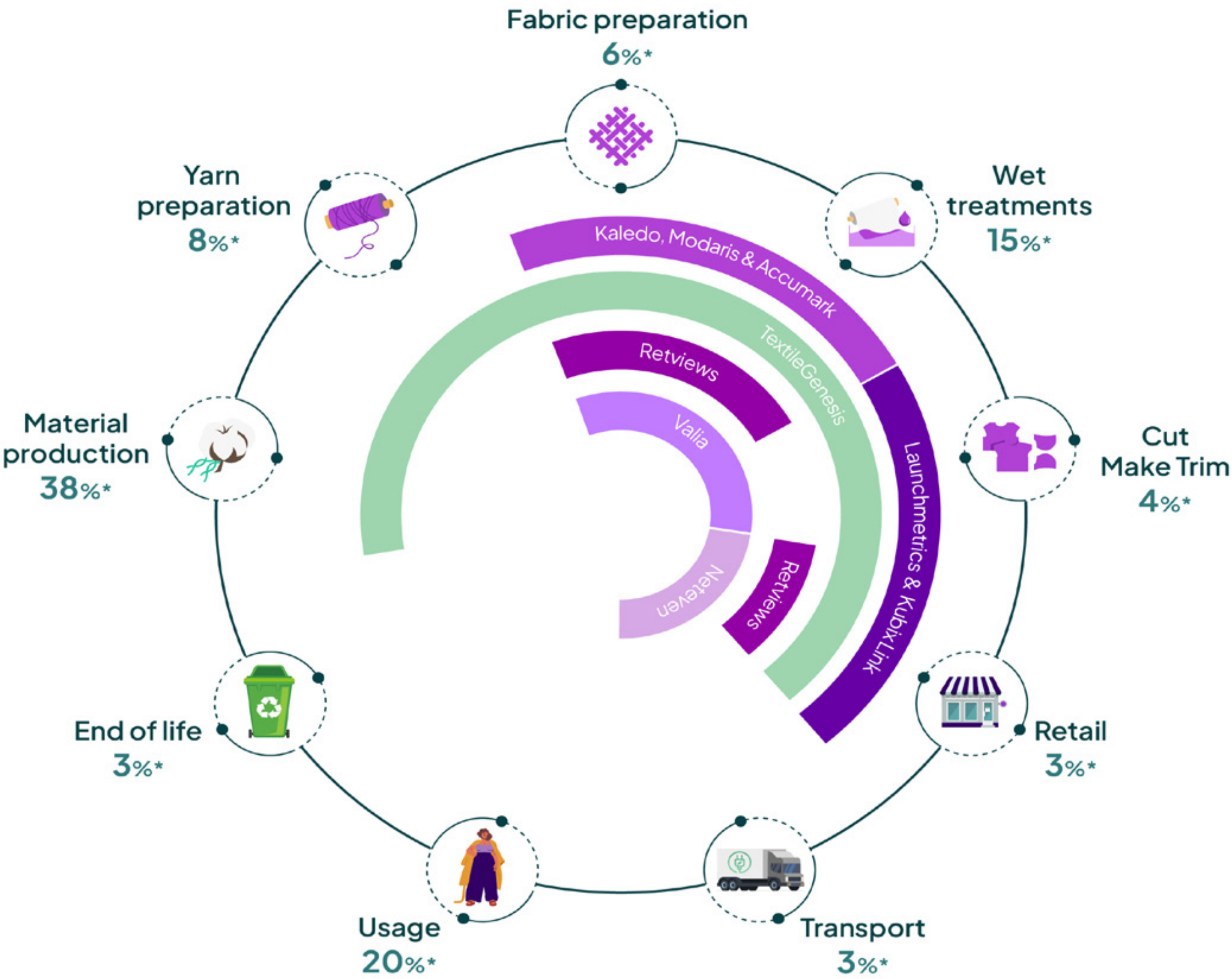
(17) Forest Stewardship Council

2.5 Contribution to improving the environmental impact of users of Lectra solutions – ESRS E5 (Resource use and circular economy)

As detailed in the introduction to the Annual Financial Report, Lectra's business model concentrates on operations in three sectors: fashion, automotive and furniture. However, to facilitate understanding of the Group's added value and its solutions for reducing its customers' environmental impact, this section focuses on customers' impacts identified in the life cycle assessment of a fashion product (see on customers' impacts identified in the life cycle assessment of a fashion diagram below), because fashion is the sector in which those impacts are greatest.

The fashion value chain is one of the most complex of any industry. It is both globalized and highly fragmented; its activities are divided among a multitude of players with varying processes and differing levels of digitization and automation. Product development, cutting and manufacturing continue to be handled largely by manual processes. This fragmentation of the value chain, combined with the differing levels of digitization, contributes to a lack of transparency and limitations on the control exercised by brands.

The different stages of a garment's life cycle and the Lectra solutions that support them



The figures presented are the result of a study by McKinsey & Company's Fashion. They show the climate impact of each stage of the life cycle.

Lectra supports its customers at every stage of their product's life cycle topics achieve their sustainability objectives, by acting on:

- supply chain traceability: guaranteeing the transparency and reliability of material flows and partners;
- optimizing textile and leather consumption:
  - more sustainable creative processes: promoting eco-design and the integration of environmental criteria from the development phase;
  - the implementation of virtuous manufacturing processes: optimize the consumption of resources and reduce negative impacts throughout production;
  - the launch of responsible marketing strategies: promoting collections and building campaigns aligned with values of social and environmental responsibility.

2.5.1. Traceability: a driving force for transparency in the textile and leather industry

The traceability of purchased materials is a central issue for fashion companies. In fact, the production of raw materials alone accounts for 38% of greenhouse gas emissions over a textile product's entire life cycle. This stage is also very water- and energy-intensive, and often located in low-cost countries where working conditions and respect for human rights are difficult to monitor. In addition, more than 35 new sustainability-related regulations are expected to come into force worldwide within two to four years[18]. This further complicates compliance management and the fight against fraud (paper certifications, manual processes).

Lectra proposes TextileGenesis to overcome these challenges. It is a digital solution that enables each commodity transaction to be traced through a system of digital tokens. This end-to-end approach facilitates data collection and sharing, reduces the risk of fraud, and enables compliance responsibilities to be fairly distributed. TextileGenesis has been adopted by the majority of the sector's ESG standards today, and allows brands to access information throughout the value chain quickly, while securing their investments in responsible materials.

➡ Guaranteeing the traceability of sustainable materials

The platform is based on Fibercoin™ technology, which digitizes certified fibers from their origin. Each digital token corresponds to a physical quantity of material, preventing duplication and providing reliable traceability up to the finished product. TextileGenesis covers all the strategic materials for responsible fashion:

- certified cellulosic fibers (viscose, lyocell, modal);
- responsible cotton (Better Cotton, Supima, CmiA, organic cotton);
- recycled materials (polyester, nylon, cotton, wool);
- animal fibers (wool, cashmere, silk) and responsible leather.

The platform offers complete coverage of traceability needs for certified and conventional materials, through its integration with more than 90% of ESG standards (GRS, RCS, OCS, FSC, Canopy, Good Cashmere Standard).

➡ Satisfying environmental regulations

TextileGenesis helps brands comply with key laws and guidelines:

- EUDR (deforestation): data collection down to the agricultural plot and risk analysis via OpenAtlas (satellite data);
- ESPR (eco-design) / DPP): traceability to feed the digital passports produced and support the circular economy;
- AGEC, Green Clair Directive, CSRD: automation of alerts in case of missing documents, verification of certificates and extraction of data for regulatory reporting.

These features enable companies to secure their supply chains and demonstrate compliance in an increasingly demanding regulatory environment.

➡ Integration with Life Cycle Assessment (LCA)

In partnership with Peftrust[19], TextileGenesis links its traceability data with LCA calculations to provide reliable indicators on the environmental impact of products. This integration facilitates the measurement of scope 3 emissions and supports brands' climate objectives.

➡ Advanced technologies for data reliability

The platform uses artificial intelligence and OCR (Optical Character Recognition) tools to automate the validation of transaction documents (invoices, purchase orders, certificates). This technology guarantees more than 95% efficiency, reduces human error and enhances the credibility of environmental data.

➡ Benefits for brands

TextileGenesis brings strategic value to companies by allowing them to authenticate their environmental claims: they can prove the origin of the fibers, the proportion of recycled materials and compliance with ESG standards. This reinforces the credibility of their commitments to consumers and authorities.

By automating data collection and validation, the platform significantly reduces regulatory risk. It also offers seamless integration with internal systems and reporting tools, facilitating the preparation of reporting and life cycle assessments.

TextileGenesis offers global support: multilingual training of suppliers, continuous technical support and easy-to-use digital tools. This collaborative approach ensures rapid and efficient adoption.

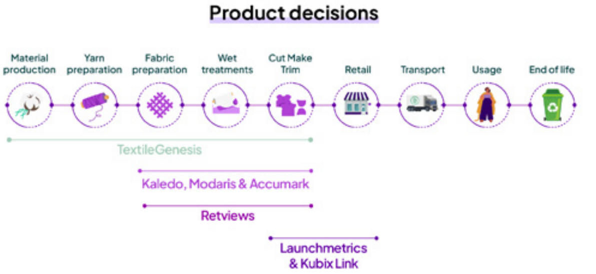
TextileGenesis is therefore not limited to technical traceability: the solution is a strategic lever to guarantee environmental compliance, authenticate sustainable materials and integrate data into reporting and LCA tools, thus contributing to value chains which are transparent, responsible and aligned with climate objectives.

By the end of 2025, over 4 billion units[20] had been traced in the TextileGenesis platform, which is used by more than 250 brands worldwide, enabling unprecedented levels of traceability to be attained.

(18) Sustainable Raw Materials Will Drive Profitability for Fashion and Apparel Brands, BCG x Textile Exchange, Oct 23
(19) Peftrust: Life Cycle Assessment (LCA) platform for calculating the environmental footprint of products using the PEF (*Product Environmental Footprint*) methodology
(20) Unit means a garment : a shirt, pants, a dress, a shoe, etc.

2.5.2. Optimizing textile and leather consumption with Lectra solutions

➡ Sustainable product creation



The creation of a collection generates a lot of waste: physical prototypes, fabric scraps, unsold items and defective products.

In addition, 40% of companies say they do not have a dedicated solution for managing product[21] data, which limits the ability to integrate environmental criteria from the design stage. The balance between the need for novelty, profitability, and sustainability is often detrimental to the environment: brands may be forced to increase volumes, in order to meet minimum order quantities (MOQs), leading to high unsold rates.

Lectra supports its customers with Retviews, which provides real-time market analysis to adjust collections and develop only the best-positioned products (both in terms of price and assortments) thereby limiting unsold inventory. Kubix Link centralizes data from TextileGenesis, Retviews and other life cycle assessment tools, among others. Combined, they allow the customer to assess the environmental impact of products, make better sourcing decisions using the previous season's supply chain data, create collections with a lower carbon footprint, and build trust by ensuring that collections meet recognized certification standards. All to avoid unsold products and finished product waste.

Thanks to its highly precise software for design (Kaledo, Modaris and Accumark), pattern-making, and product lifecycle management specially designed for the fashion industry, Lectra reduces the need for physical prototypes. These tools provide an accurate, comprehensive view of the style and fit of the garment, its ecological impact, its components and their origin, as well as its production cost. This makes it possible to validate the garment digitally on the basis of its economic and ecological characteristics, while ensuring the feasibility of its subsequent production – even before developing the first physical prototype.

Alongside this, Launchmetrics optimizes the use of prototypes for the pre-launch phases (e.g. for fashion weeks and press relations), thus obviating the need for multiple duplicates to ensure their availability during press campaigns, and significantly reducing the carbon impact logistics between fashion presentations and shooting locations.

➡ Implementation of virtuous manufacturing processes

Manufacturing is a critical stage, which is impacted by market volatility, fragmented operations, and cost pressures.

Fashion products, and garments in particular, are intrinsically complex. Beyond the brand identity aspect, which encourages brands to constantly renew and diversify their styles to meet the expectations of varying communities and generations of consumers, garments must also adapt to all body types. The variety of materials, their mechanical and technical properties, patterns, designs and components is almost infinite. To satisfy increasingly volatile demand, the pace and volume of work in development and production are accelerating. The fragmentation of operations and the pressure on costs are additional constraints.

As a result, development and cutting operations in the fashion industry must take an ever-increasing number of parameters into account in order to remain efficient, sustainable and profitable.

In addition, this manufacturing remains very manual: the sector is facing a shortage of skilled labor and high turnover, due to the bad reputation of the textile industry caused to numerous scandals over the past fifteen years. The numerous iterations due to manual work lead to errors and cause losses in raw materials and working time, resulting in financial costs for brands. These manual phases do not allow data to be collected, either which is essential for improving their performance.

The investments needed to modernize equipment and adopt more sustainable practices are often a hindrance, especially for smaller structures.

Lectra is responding to these challenges with Valia Fashion, which digitizes and automates cutting workflows, reducing fabric and energy consumption. The solution uses automated calculations to estimate fabric consumption, allowing customers to only order what they need and thus reducing waste. It also allocates orders to different cutting equipment, by taking into account multiple constraints and parameters (e.g. size) to optimize scenarios and thus limit fabric waste.

This automation limits human error and frees up time for operators to manage their production rather than react to it.

Valia Fashion provides customers with dashboards showing the key performance indicators of their production, enabling them to make repeated improvements, but also to meet the transparency and compliance requirements for their manufacturing processes.

(21) Source: Coresight Research, November 2022

Information on manufacturing processes is accessible to brands, retailers and subcontractors through TextileGenesis, enabling them to make better decisions about their production. They can prioritize sourcing from countries that use clean energy and from producers whose equipment and production models are less energy- and resource-intensive.

The Empower Fashion maintenance contract enables customers to extend the life of their cutting equipment:

- up to 90% of incidents are resolved remotely for the latest generation of Lectra equipment, thus reducing the carbon footprint;
- equipment which is properly maintained prevents waste and additional cuts.

➡ Launch of responsible marketing strategies

The launch of collections and marketing strategies are also sources of waste: in fashion, the average return rate can be up to 30% in e-commerce[22], which increases the logistical and environmental footprint.

Fashion shows have a high environmental impact, from the international travel required for press, buyers and influencers, to the use of paper invitations and the emissions generated by courier delivery. On this specific aspect, Launchmetrics helps brands to digitize all or part of the organization of events and fashion shows. Digital events reduce the need for press and buyers to travel abroad to view collections, further reducing the carbon footprint typically associated with fashion shows.

Launchmetrics also improves how samples loaned to celebrities or influencers as part of events or marketing campaigns are tracked, thus reducing waste.

In addition, the solution offers brands a benchmark of their sustainability performance across media, influencers, partners and proprietary channels, offer a unique view of the perception and valuation of sustainable initiatives on the market.

Inventory management remains complex, however, and overstocking is becoming more common with the proliferation of distribution channels and a lack of visibility over inventories. As mentioned above, Retviews helps to adjust the business strategy to avoid overstocks from the start. The Neteven solution, an online sales management platform, enables products to be offered on the right distribution channels to the end customer (while facilitating multi-channel stock management). The interconnection with Kubix Link enables reliable product information to be delivered, which the consumer will need to make an informed purchase aligned with his or her values. The reliability of data such as origin, components and product certifications through TextileGenesis allows brands to combat greenwashing.

Specific solutions for the automotive and furniture sectors

While many Lectra solutions have been developed to meet the specific needs of customers in the fashion industry, a number are also applicable to the automotive and furniture sectors (e.g. for optimal nesting for cutting).

For cutting leather, which is widely used in both sectors, the Versalis cutting solution, and Digital Marking in particular, provides virtual identification of hide defects. The ideal cutting layout is then calculated based on the defects. Combined with zero buffer cutting, this comprehensive solution allows the customer to maximize hide yield.

In the automotive industry, material – whether leather or technical textiles – represents a significant expense. Algopex provides customers with real-time production data (material consumption, energy, associated CO_2 emissions, etc.) along with tailored advice on how to adjust their practices.

Like Valia Fashion for the garment industry, the Valia Furniture solution optimizes furniture production through on-demand manufacturing. For example, a sofa will only be produced if it has been ordered by a consumer, thus reducing the risk of unsold items and therefore waste. This makes products easily customizable and tailored to individual preferences, maximizing customer experience and satisfaction, and therefore increasing the likelihood that they will keep their product for as long as possible.

Related investments

Lectra invested more than €3 million in 2025 (see OpEx eligible for the taxonomy in section 2.7) in software research and development for its customers on material saving subjects.

(22) Several industry studies (Forrester, Statista, McKinsey) advance figures of between 25% and 30% for the average return rate (e-commerce fashion).

2.6 Issues specific to Lectra

2.6.1. Environmental regulatory changes strengthen Lectra's market presence

Lectra strives to closely support its customers in meeting their needs, particularly with regard to environmental regulations. Because the textile sector is subject to ever-increasing, ever more stringent demands, Lectra is proactive in anticipating new standards and/or trends, with solutions for customers that facilitate compliance.

Traceability and transparency become fundamental consumer demands, and the emerging regulatory framework is moving in the same direction, as shows the France's 2017 Law on the Duty of Corporate Vigilance, that was extended in the European Union's Corporate Sustainability Due Diligence Directive (CSDDD). Lectra is strategically positioned in this area, with the eraly 2023 acquisition of TextileGenesis, which allows customers to track the origin of materials used in their products.

Going beyond traceability, the European Union's Ecodesign for Sustainable Products Regulation, which came into force in 2024, introduced the concept of the Digital Product Passport (DPP). Goal: provide detailed, transparent information on products throughout their lifecycle. The DPP can include a variety of information:

- origin of materials: details on the sources of raw materials used in manufacturing the product;
- sustainability certifications: information on environmental certification or status achieved by the product;
- environmental impact: assessments of the carbon footprint and other ecological impacts related to the production, use and end-of-life of the product;
- instructions for recycling and end-of-life: responsible disposal recommendations for the product.

Kubix Link, designed to manage all stages in the product life cycle in connection with other Lectra solutions or third-party systems, is able to consolidate and organize the wealth of data required to produce the digital product passport for the fashion industry.

France has imposed an official methodology for the environmental labeling of textile products, based on the Life Cycle Assessment (LCA) and the European PEF (Product Environmental Footprint), since October 1, 2025. This system, which is voluntary but supervised, aims to inform consumers about the environmental impact of products via a single score incorporating several indicators (GHG emissions, water consumption, fossil resources, sustainability, microfibers). Brands that provide a score must respect the standardized graphic charter and deposit their data on the public portal. This initiative, although not mandatory, is part of the Climate and Resilience and AGEC[23] laws, and is a major lever for transparency and eco-design. It responds to the growing expectations of consumers and retailers.

Today, Lectra is the only technology company in its sector capable of partnering with its customers to meet these transparency requirements, from product development to production, and from collection management to marketing, e-commerce and traceability.

Furthermore, companies are now required to report on their balance of greenhouse gas emissions and to implement strategies for reducing their carbon footprint, often drastically, with the aim of becoming carbon neutral by 2050.

Lectra offers its customers solutions for collecting valuable information on their raw materials (textiles or leather), which often account for a large share of their scope 3 emissions. Optimizing the consumption of these materials using Lectra technologies (precise cutting, on-demand manufacturing, 3D virtual prototyping, etc.) naturally helps to reduce emissions. Finally, since the new generations of cutting-room equipment are more energy-efficient, they directly contribute to reducing users' scope 2 emissions.

2.6.2. Declining demand for Lectra offerings due to changing consumer patterns

The trend to consume less, but better, is leading to new purchasing methods and new business models for brands and retailers. For instance, according to ThredUp's annual Resale 2025 report, the global second-hand market in fashion is growing at an unprecedented rate and is expected to reach $367 billion by 2029. This sector is growing 2.7 times faster than the global apparel industry as a whole, reflecting a profound shift in consumer behavior and retail strategies.

In 2024, a record 58% of consumers bought second-hand clothes, with the youngest generations (18–44 years old) leading the way. Motivated by affordability, durability, and the pursuit of unique style, today's shoppers prioritize quality and resale value when shopping. In fact, 47% of consumers are more likely to make their first purchase from a brand that offers take-back programs, highlighting the role of resale in building customer loyalty.

Reselling has an interesting mix of short- and long-term benefits for brands. Customer acquisition and revenue diversification are immediate gains, while improved sustainability performance and greater branding control in the aftermarket provide long-lasting competitive advantages.

These new behaviors are also evident in the growing interest in second-hand goods and rental services. Increasing numbers of consumers are choosing refurbished goods or opting for trade-in arrangements that contribute to recycling or reuse. The transition to these more sustainable practices could reduce demand for new products, thus affecting overall demand for Lectra cutting solutions.

Conversely, adopting these new modes of consumption and distribution opens up potential sources of revenue for Lectra's customers, but also increases operational complexity. This may secure sales performance while encouraging investment in technological solutions to improve the management of this complexity.

Consequently, to compensate for lost market share due to these changes in consumption, Lectra will need to step up its sustainability efforts in order to differentiate itself and turn this into a real competitive advantage.

(23) AGEC Law = "Anti Gaspillage et Economie Circulaire" - Anti-Waste and Circular Economy Law in english

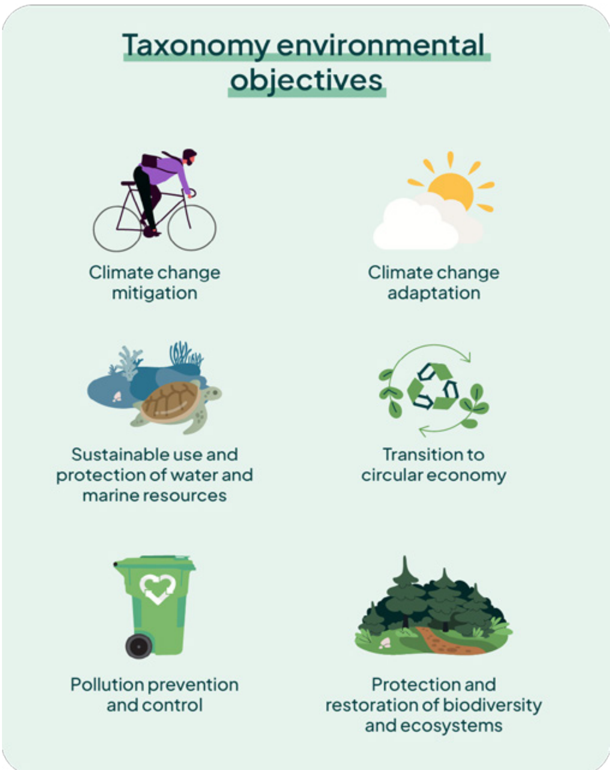
2.7 Environmental Taxonomy

Application of the EU Green Taxonomy regulation

The European Commission's establishment of "Green Taxonomy" regulations for economic activities in 2018 is based on a simple principle: creating a European classification system for sustainable activities and introducing a nomenclature of economic activities according to their contribution to climate and environmental objectives. An economic activity is considered Taxonomy-eligible if it contributes to the achievement of one or more of the six environmental objectives below and is included in the list of activities in EU Taxonomy Climate Delegated Regulation 2021/2139 and Environment Delegated Regulation 2023/2486.

These environmental objectives are: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. In 2024, all FAQs and reports from the Sustainable Finance platform were taken into account in the study conducted by Lectra.

The Taxonomy delegated act 2026/73, published on January 8, 2026, introduces a materiality threshold of 10%. Below this threshold, companies may choose not to analyze the eligibility or alignment of activities that, cumulatively, represent less than 10% of the denominator of key performance indicators: turnover, CapEx or OpEx.



In 2025, the Group analyzed the eligibility of activities for the six environmental objectives.

As discussed in the reports of earlier years, the Group's direct activities, described in detail in the "Management Discussion and Analysis", only have a very limited impact on climate change (see chapter above on the climate transition plan). Lectra publishes three indicators: the share of turnover, capital expenditures (CapEx), and operating expenses (OpEx) that are eligible under the European Green Taxonomy Regulation and its delegated regulations.

2.7.1. Proportion of eligible turnover

Analysis of Lectra's activities

In 2021, the Group had already analyzed the eligibility of its activities with respect to the first two environmental objectives (climate change mitigation and climate change adaptation). The Group has identified three major categories of activities that correspond to the principal dimensions of its offer: the sale of cutting equipment, software, and the maintenance activity related to those two categories. In 2022, these activities had already been not eligible under the first two environmental objectives. In 2023, the analysis was extended to the additional four environmental objectives.

The preliminary phase of the analysis eliminated maintenance from the scope of sustainable activity, because it is not included in the activities and sectors described by the European Commission in the Delegated Acts, and it is therefore not eligible under the Green Taxonomy for the six climate change objectives.

The activity consisting in the manufacture and sale of cutting equipment was examined in light of the "manufacturing" activity identified in the EU Commission classification. While the Group supplies fabric cutting equipment that enables its customers to optimize material utilization and energy, and thus improve their own environmental impact, the manufacture of equipment is not eligible under the environmental objectives linked to circular economy or pollution prevention and control in the delegated acts covering Lectra's activity.

Through the activity consisting in the sale of software, Lectra supplies customers with solutions that contribute value to three major objectives: material optimization (through design and development), digitalization of collaborative processes; and reliable, secure and fully digitalized chain-of-custody mapping of materials. These offers make a contribution to the environment by allowing customers to avoid or reduce their negative impacts. Accordingly, the following Lectra Group offers that are taxonomy-eligible under activity 4.1 "Provision of IT/OT data-driven solutions and software", under the "Transition to circular economy" objective are:

- TextileGenesis;
- Diamino;
- Accunest;
- Quick et Flex Offer;
- CA Design Concept 2D3D;
- Kaledo;
- Valia's offer since 2025.

The Kubix Link offer focuses on optimizing production processes in the fashion and textile industry through advanced technological solutions, such as data analysis and artificial intelligence. Enabling customers to better manage their resources, reduce material waste, and optimize their supply chain, Kubix Link contributes to more sustainable production. The environmental benefits include a significant reduction in textile waste, lower energy consumption and optimized transportation, which contributes to reducing greenhouse gas emissions. This part of the activity is therefore eligible for classification under the "Circular economy" category 4.1, "Provision of data-driven IT/operational solutions", and under the Climate Change Mitigation category 8.2, "Data-driven solutions for GHG emissions reductions".

Proportion of taxonomy-eligible turnover in respect of the environmental objectives

In light of the analysis of the eligibility of its activities under the six environmental objectives, the Group has determined that the proportion of Taxonomy-eligible turnover in respect of the first phase of the Green Taxonomy is 8.5%. As this ratio is below the 10% materiality threshold, the Group has not analyzed the alignment of revenues.

2.7.2. Proportion of taxonomy-eligible CapEx and OpEx

Definition of the ratios under the Green Taxonomy

Taxonomy-eligible CapEx and OpEx are costs incurred in relation to assets or processes associated with eligible activities, in CapEx/OpEx included in a plan aiming to extend a sustainable activity or to make an activity sustainable, or in individually eligible CapEx/OpEx.

The investments (CapEx) to be examined in analyzing the ratio of Taxonomy-eligible CapEx are the new tangible and intangible assets of the period, the acquisition of rights of use (within the meaning of IFRS 16), and acquisitions related to business combinations during the fiscal year. The CapEx taken into account is reconciled with the statement of changes in fixed assets.

Operating expenses (OpEx) to be considered in the analysis of the Green Taxonomy OpEx ratio include certain non-capitalized direct costs, including research and development and IT solution provision costs, building renovation, maintenance, upkeep, and repair costs, short-term leases, direct expenses related to the maintenance of tangible assets necessary for their proper functioning, the installation, maintenance, and repair of electric vehicle charging stations inside buildings (and in parking lots attached to buildings), and the costs of maintaining green spaces.

Eligible ratio CapEx

The aim is to compute the following ratio for Lectra's capital expenditure:

$$\frac{\text{Eligible CapEx}}{\text{Total CapEx within the meaning of the Green Taxonomy}}$$

The review of CapEx determined eligibility for investments relating to building renovation (CCM activity 7.2[24]), improved energy efficiency (CCM activity 7.3) and to long-term vehicle leases (IFRS16), (CCM activity 6.5). In addition to these capital expenditures, there is the renewal and acquisition of leases (IFRS16) (CCM activity 7.7).

On this basis, the ratio of eligible CapEx to total CapEx amounted to 33.2% in 2025. The upward trend observed compared to 2024 is attributed to a lack of new acquisitions over the year and therefore a lower denominator compared to last year.

Aligned CapEx ratio

➡ Analysis of substantial contribution

The values of building leases under IFRS 16 generally correspond to older buildings constructed before December 31, 2020, which do not have a Class A Energy Performance Certificate. The Group has not carried out a study that would ensure that those buildings belong to the top 15% of the national building stock in terms of primary energy demand. Therefore, Lectra concluded, as in 2024, that this share of CapEx (activity 7.7 CCM) is not aligned.

Regarding capital expenditure on building renovation (CCM activity 7.2) and on energy efficiency improvement (CCM activity 7.3), the Group has not carried out studies needed to affirm that the work performed meet the minimum requirements of Directive 2010/31/EU and therefore satisfy the substantial contribution criterion.

Expenditure on long-term vehicle leases (IFRS 16) (CCM activity 6.5) relates to electric or hybrid vehicles; this falls within the scope of the responsible purchasing policy, but the Group is not in a position to claim that the corresponding emissions are less than 50 g/CO_2 per km and that they comply with all DNSH criteria.

In total, there are no eligible CapEx projects for which the substantial contribution and DNSH criteria are met for 2025.

Eligible ratio OpEx

The aim is to compute the following ratio for Lectra's operating expenses:

$$\frac{\text{Eligible OpEx}}{\text{Total OpEx within the meaning of the Green Taxonomy}}$$

Total OpEx within the meaning of the Green Taxonomy came to 67,185 thousand euros. The review of Group OpEx concluded that Taxonomy-eligible OpEx includes operating expenses related to eligible R&D projects, that is, projects that contribute to a reduction in customers' energy consumption (CCM activity 9.1, for example, the development of new generations of turbines, process efficiency, real-time display of consumption for customers, etc.); to optimization and reduction of cut material consumption (CE activity 4.1[25]: for example, development of offers for design and nesting, display of reduction in waste, gains in cut material, etc.); to reliable, secure and fully digitalized chain-of-custody mapping of materials (activity 4.1); and to site maintenance and improvement (CCM activities 7.2 and 7.3: for example, heating, air conditioning, site rehabilitation, energy audit), maintenance costs for green spaces and beehives at the Bordeaux-Cestas site (BIO[26] activity 1.1), maintenance and repair of electric vehicle charging stations (CCM activity 7.4), and photovoltaic panels (CCM activity 7.6). On this basis, the ratio of eligible OpEx came to 9.6% for 2025. As this ratio is below the 10% materiality threshold, the Group did not analyze the alignment of OpEx.

(24) CCM = Climate Change Mitigation
(25) CE = Circular Economy
(26) BIO = Biodiversity and Ecosystems

2.7.3. Summary tables

Financial year (N)	2025														
					Breakdown by environmental objectives of Taxonomy aligned activities										
KPI	Total	Proportion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy aligned activities in previous financial year (N-1)	Proportion of Taxonomy aligned activitie in previous financial year (N-1)
	in thousand euros	%	in thous and euros	%	%	%	%	%	%	%	%	%	%	%	%
Turnover	**506,734**	**8.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**28,595.00**	**5.4%**
CapEx	**17,055**	**33.2%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
OpEx	**67,185**	**9.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,539.00**	**7.2%**

Turnover

Proportion of turnover from products or services associated with economic activities aligned with the taxonomy

KPI	Turnover												
Financial year (N)	2025												
					Breakdown by environmental objectives of Taxonomy aligned activities								
Economic activity	Code	Proportion of Taxonomy eligible turnover	Taxonomy aligned turnover	Proportion of Taxonomy aligned turnover	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy eligible turnover that is aligned
Text		%	in thous and euros	%	%	%	%	%	%	%	E when applicable	T when applicable	%
Provision of IT/OT data-driven solutions and software	CE 4.1	6.1%	-	-	-	-	-	-	-	-	-	-	-
Data-driven solutions for GHG emissions reductions	CCM 8.2	2.4%	-	-	-	-	-	-	-	-	-	-	-
Aligned sum by environmental objective					-	-	-	-	-	-			
Total turnover (in thousand euros)		**506,734**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

CapEx

Proportion of CapEx from products or services associated with economic activities aligned with the taxonomy

KPI	CaPex												
Financial year (N)	2025												
					Breakdown by environmental objectives of Taxonomy aligned activities								
Economic activity	Code	Proportion of Taxonomy eligible CaPex	Taxonomy aligned CaPex	Proportion of Taxonomy aligned CaPex	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy eligible CaPex that is aligned
Text		%	in thousand euros	%	%	%	%	%	%	%	E when appli-cable	T when appli-cable	%
Renovation of existing buildings	CCM 7.2	2.3%	-	-	-	-	-	-	-	-	-	-	-
Installation and maintenance of energy efficiency equipment	CCM 7.3	4.8%	-	-	-	-	-	-	-	-	-	-	-
Motorcycle, passenger car and light commercial vehicle transport	CCM 6.5	14.7%	-	-	-	-	-	-	-	-	-	-	-
Acquisition and ownership of buildings	CCM 7.7	11.4%	-	-	-	-	-	-	-	-	-	-	-
Aligned sum by environmental objective					-	-	-	-	-	-			
TotalCaPex (in thousand euros)		**17,055**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

OpEx

Proportion of OpEx from products or services associated with economic activities aligned with the taxonomy

KPI	OPex												
Financial year (N)	2025												
					Breakdown by environmental objectives of Taxonomy aligned activities								
Economic activity	Code	Proportion of Taxonomy eligible OPex	Taxonomy aligned OPex	Proportion of Taxonomy aligned Opex	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy eligible OPex that is aligned
Text		%	in thousand euros	%	%	%	%	%	%	%	E when appli-cable	T when appli-cable	%
Close to market research, development and innovation	CCM 9.1	0.7%	-	-	-	-	-	-	-	-	-	-	-
Provision of IT/OT data-driven solutions and software	CE 4.1	5.0%	-	-	-	-	-	-	-	-	-	-	-
Data-driven solutions for GHG emissions reductions	CCM 8.2	2.2%	-	-	-	-	-	-	-	-	-	-	-
Conservation of ecosystem habitats and species, including their restoration	BIO 1.1	0.2%	-	-	-	-	-	-	-	-	-	-	-
Renovation of existing buildings	CCM 7.2	0.1%	-	-	-	-	-	-	-	-	-	-	-
Installation and maintenance of energy efficiency equipment	CCM 7.3	1.3%	-	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of electric vehicle charging stations inside buildings (and in parking areas adjoining buildings)	CCM 7.4	0.01%	-	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair ofrenewable energy technologies	CCM 7.6	0.1%	-	-	-	-	-	-	-	-	-	-	-
Aligned sum by environmental objective					-	-	-	-	-	-			
Total OPex (in thousand euros)		**67,185**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

3. Social

3.1 Material social impacts, risks and opportunities

IRO	ESRS/topic	IRO category	Location within the value chain: Upstream	Own operations	Downstream	Time horizon	Description
Attractiveness, skills development and employee succession	S1 Working conditions and equal treatment and opportunities for all	Negative impact Risk		✓			This is both a negative impact and a risk, because these issues not only concern the well-being of employees, but are also crucial to the Group, whose success depends above all on the men and women comprising it.
Corporate culture at the heart of Lectra's transformation	S1 Working conditions	Negative impact		✓			As a result of the Group's acquisitions policy in recent years, cultural differences and collaboration difficulties may arise, which could have a negative impact on employees.
Integration and collaboration following acquisitions	S1 Working conditions G1	Risk		✓	✓		This risk is addressed in the "Social" chapter, with a focus on the proper integration of employees of acquired companies. The "Business conduct" section describes the governance structure and processes put in place to manage this external growth.
Lack of expertise and ownership of artificial intelligence by Lectra teams	S1 Working conditions and equal treatment and opportunities for all	Risk		✓	✓		If artificial intelligence is not properly integrated into Lectra's practices, for example insufficiently trained employees, a lack of resources, this could lead to a loss of competitiveness in the job market (difficulty in attracting and retaining talent) and shortcomings concerning team productivity.
Customer-facing force transformation	S1 G1 Lectra specific			✓			Represents a risk for the Group, as insufficient mastery of new Industry 4.0-related solutions by company teams could compromise the Group's ability to achieve its objectives. This subject is addressed primarily in the "Business conduct" section. However, skills management and training for these teams are covered by the human resources policy described below.
Health and safety of Lectra equipment users	S4 Safety of end-users	Negative impact			✓		Lectra's equipment is designed for cutting all types of soft materials: they all work with vibrating blades, moving at high speed, apart from Focus Quantum for airbag cutting, which uses laser sources. This means that, in terms of raw risk, they are likely to have a negative impact on users.
Traceability: a driving force for transparency in the textile and leather industry	E5 S4 Social inclusion of end-users G1	Positive impact			✓		Mainly intended for its customers in the fashion sector, Lectra's TextileGenesis informs them of the exact origin of the materials purchased and their traceability from the fabric's fiber to the final garment: authentication of sustainable materials, transparency on working conditions, supply chain governance. The Social and Governance aspect is developed in this section. The Environment is described in section 2.5.

Caption

Short term

Medium term

Long term

3.2 Human resources policy – ESRS S1

3.2.1. Introduction

Lectra's employees are driven by three core values: being open-minded thinkers, trusted partners and passionate innovators. Lectra promotes an environment that respects differences and diversity, work-life balance, is conducive to experimentation and is aligned with strong ethical values.

Lectra has made ambitious commitments that match the material issues that were identified for its own workforce during the double materiality assessment:

- attractiveness, skills development and employee succession
- corporate culture at the heart of Lectra's transformation
- integration and collaboration following acquisitions
- lack of expertise and ownership of artificial intelligence by Lectra teams

Lectra is committed to having zero tolerance on its fundamentals. In addition, Lectra has defined four strategic ambitions for supporting and ensuring that the Group's transformation is a success:

→ **Ambition 1: enhance Lectra's attractiveness**

Lectra aims to offer its employees a first-class experience, excellent working conditions and opportunities for career development in an environment that promotes inclusion, diversity and equal opportunities throughout their working lives.

→ **Ambition 2: increase the employability of employees**

Lectra is working on skills development and succession plans for its key employees.

→ **Ambition 3: make cultural transformation the cornerstone of the Group's other transformations**

The aim is to put corporate culture at the heart of Lectra's transformation with the Lectra Way project.

→ **Ambition 4: improve internal efficiency with artificial intelligence**

This policy applies to all Group employees. The Human Resources Senior Vice-President is responsible for its application.

Certain systems used in the above-mentioned initiatives are, by their very nature, primarily intended for employees with a permanent Lectra contract. They aim to foster skills development, performance and commitment over the long term. Non-permanent employees or employees on specific contracts may not be automatically covered so that resources and actions can be adapted to priority needs and the length of their employment. However, these non-permanent contracts only represent a small proportion of the workforce, as the Group prioritizes long-term relationships with its employees.

The Group is gradually integrating its recent acquisitions, TextileGenesis and Launchmetrics, into all human resources processes. The deployment of the ambitions is based on the same logic. The priority is to gradually onboard the new entities into the Group's programs and practices by 2028. This integration is happening in stages, starting with pilot phases, then expanding their adoption to ensure consistency and a harmonized employee experience.

Special attention was paid to the interests of key stakeholders – employees, employee representatives, and management – when developing this policy and ambitions. This notably includes, for Lectra employees, "YourVoice" an annual employee engagement survey that ensures that employees' concerns regarding the various impacts to which they may be exposed are taken into account. It also offers every employee a platform for free expression. General objectives were set in conjunction with the Human Resources Department, while objectives specific to certain business areas were set with the relevant teams.

The human resources policy is summarized in a document communicated to all employees and posted on the Group's website. The new human resources ambitions have been communicated to managers since the end of 2025 by means of webinars and will be available on the website from 2026.

3.2.2. The fundamentals, non-negotiable for Lectra

The human resources policy summarizes the Group's non-negotiable fundamentals and sets out Lectra's values and commitments. It also brings the company into line with:

- the Universal Declaration of Human Rights;
- the UN Convention on the Rights of the Child;
- the OECD[27]'s guidelines, to which France, among other countries, adhere;
- the ten Principles of the UN Global Compact;
- the administrative, social and fiscal obligations of the countries where the Group is established.

And more specifically, Lectra is committed to applying and respecting the provisions in the fundamental conventions of the International Labour Organization (ILO) namely:

- the effective abolition of child labor;
- the elimination of all forms of forced or compulsory labor;
- a safe and healthy working environment;
- the elimination of discrimination in respect of employment and occupation;
- freedom of association and the effective recognition of the right to collective bargaining.

Lectra has also distributed a Code of Ethics to all its employees, to ensure compliance with these principles. They can activate an alert mechanism, as described in section 4.2.1 of this report, in the event of a breach.

Here are some key points, which illustrate the fundamentals for Lectra:

Organization of labor relations

Lectra is committed to ensuring a high standard of employee relations in each country to address employee concerns and aspirations. Within each subsidiary, the organization of labor relations complies with local legal obligations and regulations, which are not comparable from one country to another. The Chairman and Chief Executive Officer bears this responsibility and delegates authority for implementation to the local Human Resources Manager.

- Lectra is very active in France in promoting social relations through employee representative bodies. Two trade unions are present and participate in the collective bargaining negotiations. The Social and Economic Committee ("CSE") was created in 2019 and renewed in October 2023. It has 17 permanent members and 17 deputy members, elected by the employees. It includes the Health, Safety and Working Conditions Committee ("CSSCT") that has four elected members of the CSE. In 2025, Lectra paid 0.24% of total payroll to the CSE for its operating expenses and 1.10% of payroll for its social activities, i.e. a total of €0.7 million. An annual meeting is held with the CSE, where management shares the Group's strategic issues, including sustainability, and a Human Resources Manager focuses on organizing and managing social dialog.

(27) Organisation for Economic Co-operation and Development

- The German subsidiary has a works council, elected for four years, composed of four representatives, which meets on average once a month after being convened by its Chairman. It is systematically consulted concerning major organizational changes and redundancies.
- The Spanish subsidiary has a works council, elected for four years, which includes three employee representatives. It must be consulted on any decision relating to the work organization and informed of the main decisions taken with regard to an employee (dismissal, transfer, geographical mobility). The subsidiary's management presents its results to the works council every year.

Information on collective agreements

Labor negociations regularly results in the signing of agreements, some of which relate to the organization of working time.

A total of 57 collective agreements are in force and cover employees in France (37 agreements), Germany (4 agreements), Portugal (3 agreements), Brazil, Spain, India, Italy, the Netherlands, South Korea (2 agreements for each country) and Romania (1 agreement). This represents 65% of the workforce. These metrics are shown in the table in section 3.3.

These agreements allow greater responsiveness to operational demands and thereby increase the organization's efficiency. In addition to seeking to achieve an internal consensus, the salary agreements aim to reconcile employee retention and containment of personnel expenses.

Therefore 5 agreements were signed by the employee representatives and management in France in 2025 : work time scheduling, salaries, 2025 rider to the incentive agreement, 2025 rider to the matching contribution agreement, and job retention for people with disabilities.

Other negotiations on the working hours of the Industrial Department are underway. Furthermore, a 2023-2025 profit-sharing agreement is the result of a proactive and historic decision by Lectra, and allows French employees to share in the Group's success while helping to make them more aware of its strategy.

Health and safety at work

Lectra strives to provide healthy, safe and pleasant working conditions for its employees, particularly those working in production environments or research and development workshops. Furthermore, the Group places great emphasis on strict compliance with local health and safety laws and regulations in each of its subsidiaries.

Audits are regularly performed and prevention measures are taken where necessary.

The YourVoice 2025 survey reported 83% positive opinions on Lectra's attention to safety (80% in 2024).

On many sites, compulsory training is provided to all new employees on this subject, and prevention and awareness-raising initiatives are organised at industrial sites.

On the Bordeaux-Cestas industrial site (France), the Group capitalises on the complementary skills of an HSE manager, the Human Resources Department, Facility Management and the Occupational Health Department. The Health, Safety and Working Conditions Committee ("CSSCT") is consulted on a regular basis, and participates in the Company's actions in the area.

At the industrial sites in Tolland (USA) and Suzhou (China), Lectra has an in-house HSE expert to implement preventive measures and oversee performance in occupational health and safety.

The Company has also validated a preventive approach to address psycho-social risk factors, implementation of which began in France in 2023.

French employees are covered by a 2014 agreement, as amended in 2016, for supplementary health and disability insurance. An agreement covering workplace health and safety is in effect in Italy.

Occupational health and safety indicators, which were initially consolidated on the industrial scope only (Bordeaux-Cestas, Suzhou and Tolland sites), now cover the Group's entire scope. They are shown in the table in section 3.3.

There were no serious workplace accidents[28] in 2025, as in 2024, and no occupational diseases were reported.

Diversity, equal opportunities and inclusion

An international group, Lectra has employees of nearly 80 nationalities in some 30 countries, who work together on a daily basis within globalized organizations. This reality values diversity as one of the Group's strengths, prohibiting any discrimination between individuals, particularly on the basis of age, gender, disability, religion, ethnic origin or any other grounds. Gender equality in the workplace across the Group is an integral part of Lectra's social policy. The Group works in a formalized and visible manner to promote equality in the workplace. gender balance and diversity being recognized as an opportunity for sustainable growth and performance.

(28) A serious accident is an accident at work resulting in death or permanent incapacity for work at the sites.

3.2.3. Four ambitions to support the Group's transformation

Ambition 1: enhance Lectra's attractiveness

Make Lectra an employer of choice, by offer a stimulating work environment and attractive career opportunities

To attract and retain top talent, Lectra aims to offer its employees a high-level experience, excellent working conditions and opportunities for career development in an environment that promotes inclusion, diversity and equal opportunities throughout their working lives.

Cultivating commitment helps to retain employees. The fundamentals outlined above contribute to this commitment by creating a positive working environment. In addition, Lectra is implementing structural measures to enhance its appeal and boost employee loyalty in three key areas:

- develop and strengthen the impact of the Lectra employer brand;
- optimize the recruitment process, especially internal mobility;
- enrich the employee experience.

→ Develop and strengthen the impact of the employer brand

Lectra rolls out actions dedicated to the employer brand which are supported by specific branding and regular campaigns on social networks, in particular LinkedIn. This is accompanied by internal actions to empower employees and strengthen their sense of belonging.

To promote understanding and support for the strategy, Lectra organizes direct exchanges between the Executive Committee and all teams throughout the year via digital sessions (Town Hall Meetings) which systematically include a live Q&A session.

By 2028, Lectra is aiming for a positive response rate of over 75% to the YourVoice question "Company image and reputation" and a gender pay gap of less than 10%, after taking into account geographical and business specificities.

Actions performed in 2025

- video and toolkit to help our employees promote Lectra;
- creation and management of a LinkedIn career space ("Elevate your career with Lectra" - "Life" section).

Upcoming actions

- creation and management of LinkedIn career spaces dedicated to key functions;
- interviews with sales employees to illustrate career opportunities in this profession and attract talent;
- review of recruitment processes and training of managers in best practices to improve the candidate experience.

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
YourVoice score for company image and reputation	Over 75%	71%	70%	76%
Gender pay gap [1] (SR1 bis)	Under 10%	12%	-	-

(1): Indicator recalculated taking into account the average gender pay gap at the same hierarchical level in each country. Only levels with at least six women and six men were included. Members of the Executive Committee are excluded.

→ Optimize the recruitment process, especially internal mobility

Lectra strives to ensure efficient and inclusive recruitment aligned with its values, while promoting internal mobility. This approach is based on recurring actions such as the training of Human Resources teams and initiatives to promote diversity and equal opportunities. In 2023-2024, Lectra rolled out a guide for assessing candidates' interpersonal skills based on the Lectra Way, accelerated the recruitment of sales forces and rolled out the HRIS[29] recruitment module worldwide, including internal mobility. This desire to involve employees is illustrated by the co-opting policy, which accounted for 13% of external recruitment in 2025. The goal for 2028 is to maintain a termination rate of less than 5% within six months after hiring. At the same time, actions are being taken to optimize the average time to hire.

Actions performed in 2025

- strengthening recruitment processes for our consumables and parts, sales, pre-sales, training and consulting functions;
- creating a Group recruitment policy to harmonize and improve our practices;
- promoting the co-opting program;
- valuing and increasing internal mobility (26% of positions filled internally in 2025);
- internalization of recruitment processes and reduced use of outside firms.

Upcoming actions

- continued strengthening of recruitment processes for key functions;
- introduction of personality tests to increase the reliability of the selection process;
- improving the attractiveness of the employer brand and the candidate experience.

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Six-month contract termination rate [1]	Less than 5%	8%	5%	Not calculated

(1): total number of departures in the first six months following recruitment and occurring during the reporting period (regardless of arrival date and reason for departure) divided by the total number of arrivals during the reporting period.

(29) HRIS = Human Resources Information System

→ **Enrich the employee experience**

Lectra places the employee experience at the heart of its transformation, by involving teams in the company's developments. The annual YourVoice employee commitment survey enables areas for improvement to be identified and action plans to be jointly developed, promoting a participatory culture and continuous improvement. The teams are responsible for framing the new action plan every year after the results have been presented to all the employees, and for reviewing the previous year's plan. In addition, each team submits two priority topics that are reviewed at the Group level. These actions are monitored, updated and reported on via a shared platform, overseen by the General Secretariat, enabling consistent implementation and consolidated reporting.

This approach is based on concrete actions to provide a quality working environment and strengthen commitment:

- optimized working conditions: provision of tools and collaborative spaces, secure environment, organization promoting work-life balance, extended teleworking worldwide;
- structured and inclusive onboarding: digital onboarding upon arrival, global and specific onboarding process for sales populations, effectiveness is measured six months after hiring via a survey;
- culture and engagement: roll-out of the Lectra Way cultural transformation program, creation of a global network of 140 cultural ambassadors by the end of 2025, implementation of rules promoting celebration, information sharing and team building;
- communication and proximity: regular exchanges with the Executive Committee via Town Hall Meetings, allowing transparency and direct interaction.

The objective for 2028 is to reach a commitment rate of more than 65%, using these levers to strengthen employee loyalty and involvement.

Actions performed in 2025

- multiplying communications on the Group's strategy and creating a set of documents, "*Everything you need to know about Lectra*";
- reinforcement of celebration activities at all our sites with at least one activity deployed per year;
- leveraging the best practices of the different players, to feed a continuous improvement loop;
- overhaul of the Group's travel policy to respond to employee expectations more effectively;
- initiate a job classification to adapt human resources processes to the diversity of organizations;
- signature of a France disability agreement for the period 2025-2028 establishing a "Un talent en plus" (one more talent) working group covering the following subjects, in particular: assistance with job retention, recruitment and induction of people with disabilities, raising employee awareness .

Upcoming actions

- reinforcement of the YourVoice survey to optimize the process of collecting ideas to improve commitment;
- gradual deployment of job classifications throughout the organization, helping to harmonize the employee experience;
- improving the onboarding process by creating a specific charter;
- supplying a toolkit for new employees, their line managers, and the Human Resources team;
- implementation of a diversity and inclusion policy.

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Employee engagement rate	Over 65 %	62%	60 %	65 %

Ambition 2: increase the employability of employees

Lectra operates in its markets as a trusted partner, recognized for its business expertise and its grasp of customer needs.

Its success therefore depends largely on each customer's experience when dealing with the Group's teams. Developing the performance and skills of the teams, enhancing the value of career paths over the long term, and retaining employees are essential challenges in a high-tech environment.

The expertise of Lectra's employees and its management team necessitates a perfect mastery of the offers and technologies, in addition to an in-depth knowledge of the markets which it addresses. Lectra's ambition is to ensure that employees' skills match the needs of the company, and to contribute to preparing internal mobility around three areas:

- anticipating and facilitating employee skills development;
- supporting and enhancing their performance;
- develop internal talent and prepare successors for key positions in the Company.

→ **Anticipating and facilitating employee skills development**

Lectra has been investing in continuous training to support the development of its employees' knowledge and know-how for nearly thirty years. These actions are designed to anticipate future needs, especially in terms of leadership, and to offer career paths that promote employability. The ambition is for 95% of employees to receive at least one training course each year, in line with the Group's strategic priorities.

Lectra has deployed a comprehensive system to achieve this objective:

- strategic alignment and business expertise: annual training plan systematically associating the Group's priority topics, development of certification courses on Lectra offers and key business lines;
- targeted programs and personalized support: "The Fundamentals of Lectra Management" training course integrating the Lectra Way, individual and collective coaching, and career development opportunities allowing everyone to manage their own career path;
- strengthening sales and customer skills: the Sales Enablement and Customer Success Enablement teams have been specially created to develop the skills of sales and Customer Success employees with a target of certifying 95% of them by 2028;
- expanded access and digitalization: online training platform offering hundreds of educational resources and certifications, regularly updated to meet identified needs;
- awareness and compliance: annual campaigns on data protection, the fight against fraud, corruption and money laundering, via specialized modules.

These initiatives, combined with the Lectra Way cultural program, aim to prepare teams to meet tomorrow's challenges and increase their employability in a constantly changing environment.

Actions performed in 2025

- new certification courses for sales and customer-related teams on sustainability;
- new certification courses for sales and cusomter-related teams on industry 4.0;

- new certification programs on new SaaS solutions for sales teams and Customer Success team;
- training program to support deployment of artificial intelligence tools;
- launch of an external coaching program in a pilot phase to support new managers when they take up their duties;
- roll out of Lectra management fundamentals in Europe;
- reinforced cybersecurity awareness program: knowledge tests, phishing tests, awareness-raising on specialized topics.

Upcoming actions

- definition of a leadership model to support the employees concerned on the managerial skills expected at Lectra;
- launch of a "Live My Life" pilot program to enable employees to discover other jobs within Lectra;
- strengthening internal and external coaching initiatives to make them accessible to as many people as possible.

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Part of average headcount having taken at least one training course in the year (SF4)	Over 95 %	100%	98%	100%
Part of integrated global sales employees with at least level 1 certification for the offers they are assigned to sell	95 %	96%	97%	Not calculated
Part of Customer Success team members certified for the solutions they are assigned to support (several objectives depending on each profile)	Over 95 % of eligible people	98%	76%	Not calculated

→ Supporting and enhancing employee performance

Lectra considers individual and collective performance to be an essential lever for achieving its strategic objectives. Every year, a performance review and goal-setting campaign is organized to enable employees and their managers to take stock of the past year and to plan ahead to the year to come. This process promotes accountability, skills development and alignment with the Group's strategy.

In addition, Lectra offers a professional interview every two years for employees based in France, in order to discuss aspirations and development wishes and to co-construct development plans. In 2025, a pilot was launched to extend this system outside France.

These initiatives aim to establish regular and constructive dialog, enabling everyone to get involved in their career path while contributing to collective performance. The objective for 2028 is for at least 95% of employees to participate in regular evaluations of their performance and career development.

Actions performed in 2025

- creation of a uniform process for the whole group;
- adaptation of the content of the annual performance campaign to include an assessment of behavior concerning compliance with the Lectra Way;
- deployment of professional interviews outside France in a pilot phase, to give each employee the opportunity to share their aspirations and discuss development and career opportunities with their manager.

Upcoming actions

- deployment of the performance and objectives module to all TextileGenesis employees;
- integration of the leadership model into the annual performance campaign of target populations;
- deployment of professional interviews throughout the Group.

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Part of employees having participated in regular performance reviews and career development assessments (SF1)	Over 95 %	84%	84%	77%

→ Develop internal talent and prepare successors for key positions in the Company

Lectra implements a proactive strategy to identify, develop and retain its talents, to guarantee the continuity of skills and the sustainability of strategic positions. This approach is based on three key processes deployed worldwide:

- talent reviews: these enable organizational needs to be anticipated while taking individual aspirations into account. They aim to identify employees with the potential and the desire to develop, and to offer them appropriate career development opportunities. This process includes career interviews conducted by human resources for key talents, to better understand their aspirations and career plans;
- succession plans for key positions: the identification of strategic functions and the implementation of succession plans ensure a smooth transition of skills, as well as the continuity of activities essential to the Group's growth;
- post-acquisitions integration: special attention is focused on newly acquired companies, which are supported by a robust integration program managed by a dedicated team. The gradual identification of talent and key positions within these companies is an area that mobilizes the relevant human resources teams. The implementation of employee retention measures and succession plans for key positions ensures the growth of these companies.

The ambition for 2028 is for 100% of key positions to be covered by succession plans, thus guaranteeing the Company's stability and ability to adapt to market changes.

Actions performed in 2025

On the talent review:

- standardization of criteria used in talent reviews;
- enhanced management of key talent;
- integration of TextileGenesis into this process.

Concerning key positions and succession plans:

- validation of definitions and key positions for the Group;
- definition of priority succession plans requiring action in the next 12 months ;
- development plan for employees identified as potential successors;
- strengthening the process for oversight of succession plans to make them more robust;
- integration of TextileGenesis into this process.

Upcoming actions

- regular training of human resources and management teams on these strategic processes;

- implementation of strengthened governance over the monitoring of talent reviews and succession plans for key positions;
- strengthen talent reviews to increase the link between the Group's strategic plan and the identification of talents and their need for individual and collective career development.

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Part of key positions covered by succession plans	100 %	6%	Not calculated	Not calculated

Ambition 3: make cultural transformation the cornerstone of the Group's other transformations

Confronted with the challenges of transformation – transition to SaaS, acquisitions, international expansion – Lectra has built a strong and unified corporate culture that supports the execution of its strategy and strengthens its ability to sustainably transform the Group.

Thanks to its recent acquisitions (Gerber Technology, Neteven, Gemini, Glengo, TextileGenesis in 2021-2023, then Launchmetrics in 2024), Lectra is entering a new stage of its development. It was challenging to integrate these new entities with their diverse cultures, but it was also a tremendous opportunity to enrich this common foundation.

More than just a statement of values, the Lectra Way is a collective mindset that serves as a behavioral compass for all employees. Developed for and with them, this common culture deployed on a global scale, through six shared principles, promoting cohesion, commitment and agility.

As the Lectra Way ambassadors (people who volunteer to help the adoption of the Lectra Way) progress, the new culture is taking shape, enriched by the cultural differences of the acquired companies, and reflected by changes in practices, habits and behavior. And the management training courses provided within the group fully integrate the Lectra Way, because the success of the cultural transformation will depend on the commitment of all members of the organization.

This culture, which is shared by everyone, underpins all transformation efforts – whether business or organizational – to ensure their long-term viability.

The two main areas of work are:

- for future acquisitions, mapping of cultural and governance differences and implementation of the post-acquisition cultural integration plan;
- cultivating, nurturing, and growing this shared culture, which is a real lever for achieving the Group's goals.

→ Cultural integration of future acquisitions

The Group has integrated companies with differences in geographical origin, size, technology and business expertise. These integrations are supervised by a dedicated team (Corporate Development). The team's mission is to coordinate the contributions of the multiple business lines involved in the integration process.

The implementation of integration processes differs according to the nature and size of each acquired company. In particular, the integration of employees for the most significant acquisitions involves the following steps during the first year after the acquisition:

- day 1: press release and circulation of Frequently Asked Questions (FAQ) to employees at Lectra and the newly acquired company;
- day 1 + 1 week: virtual Town Hall Meeting with all the teams in the acquired company, chaired jointly by the management teams in both companies;
- day 1 + 6 months: special Lectra Together sessions (integration seminars for new hires), either in person (Bordeaux-Cestas site) or online;
- day 1 + 9 months, and at a frequency to be adapted for each company until the second anniversary of acquisition: deployment of a survey to identify the perceptions of the employees of the acquired company and their questions;
- Day 1 + 10 months: the second virtual Town Hall Meeting with all teams in the acquired company, with a presentation on the survey results and a progress report on the integration plans.

In addition to the size of the acquired company, the integration process takes into account the type of transaction (involving a gradual increase in capital or acquisition of a 100% stake).

In the event of an acquisition, the steps to be followed for the cultural integration of the Company are identified and described.

They start with an initial audit of cultural and governance differences. This analysis, to be carried out within one year following the acquisition, enables the associated transformation plan to be developed and steered.

The objective is to ensure that the new entity has enriched its cultural practices and adopted the Lectra Way within two years thus accelerating its cohesion with the rest of the Group and the success of the other aspects of the integration (operational, commercial, etc.).

The risks involved, as the plan progresses, are the loss of talent, declining commitment, and resistance to change. Actions must be taken to minimize these risks, which involves strengthening collaboration and identifying synergies.

Actions performed in 2025

There have been no acquisitions, so there has been no audit or cultural integration plan. Nevertheless, it should be noted that more and more human resources processes have been applied to TextileGenesis and Launchmetrics employees since 2025: integration into the YourVoice survey, pilot phase with certain employees to deploy the annual performance and goal-setting campaign, Lectra Way ambassadors, integration of employees into training courses provided by the Group's support functions, talent review for TextileGenesis.

Upcoming actions (if acquisitions)

- mapping cultural and governance differences between the acquired entity and Lectra:
  - defining the conditions for triggering a culture and governance audit, adapted to the different acquisition configurations;
  - implementation of a cultural and governance audit.
- post-acquisition culture change plan:
  - creation of an ad hoc steering committee for culture change, with representatives from both companies;
  - in collaboration with and with the agreement of the acquired company, deployment of the Lectra Way within new acquisitions, identification of a proportionate number of Lectra Way ambassadors and integration of these Lectra Way ambassadors;
  - for 24 months following the acquisition, quarterly meetings between the Human Resources Department and the ambassadors;
  - inclusion of acquired companies in the YourVoice engagement survey

Performance indicators

Key performance indicators	2028 target (in case of acquisitions)	2025	2024	2023
Number of cultural and governance audits implemented following the acquisition(s) of the year	At least one in the year of acquisition	N/A	N/A	N/A
Percentage progress on action plan after the initial audit	100% within two years after the initial audit	N/A	N/A	N/A

→ **Growing our shared culture**

Initiated and formalized in 2022, the Lectra Way program, managed by a dedicated Project Director since September 2023, has been rolled out in all parts of the organization, thanks in particular to the support of the Lectra Way ambassadors (calls for applications and election of a hundred volunteers to embody and propagate the new culture in 2024). Mission-driven, coordinated, and influential, the ambassadors are behind numerous initiatives and achievements. The leadership of the ambassadors in 2025 enabled the Lectra culture, often intangible, to be translated into concrete and measurable actions that strengthen the Group's performance. The annual YourVoice 2025 survey reflects this development, expressed by a sharp increase in positive feedback on the corporate culture.

Actions planned in 2025

- introduction of discussions in performance reviews about Lectra Way behavior;
- gradual and constant increase of local team rituals (celebrations, information sharing, etc.);
- inclusion of the Lectra Way in the management training courses given;
- setting up awareness sessions on the Lectra Way, on the feedback culture, in all parts of the organization;
- publication in *INSIDE*[25] of two Lectra Way illustrative videos and employee testimonials illustrating the Lectra Way (formerly known as the Culture Book);
- organization of a Lectra Way session with the members of the Executive Committee;
- call for applications and election of 40 new ambassadors (including 15 from recently acquired companies such as Launchmetrics and TextileGenesis).
- launch of the Citizen Days program, offering employees one paid working day, on a voluntary basis, to engage in community engagement activities, rolled out across two sites (Bordeaux-Cestas and Tolland).

Upcoming actions

- organization of integration seminars for 40 new ambassadors;
- enrichment of the Lectra Way with the best practices observed at Launchmetrics and TextileGenesis;
- strengthened coordination of newly formed communities of ambassadors;
- involvement of leaders and managers in the follow-up of actions carried out by ambassadors (sponsors);
- empowerment of ambassadors;
- launch of the Lectra Awards program[30];
- gradual deployment of the Citizen Days program;
- creation and publication on *INSIDE* of four motion design videos illustrating behaviors;
- showcasing ambassadors' achievements (internal communication channels).

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Percentage of Lectra Way ambassadors elected and onboarded out of total workforce	5%	5%	4%	Not calculated
Members trained in the Lectra Way for new arrivals in their first year at Lectra: - Executive Committee	100%	100%	Not calculated	Not calculated
- Human resources teams	100%	50%	Not calculated	Not calculated
- Managers [1]	100%	50%	Not calculated	Not calculated

(1) Individuals who recruit and/or promote and/or conduct assessment interviews

Ambition 4: improving internal efficiency through artificial intelligence

At Lectra, the integration of artificial intelligence (AI) at group level is a key lever to transform processes and improve internal efficiency. AI tools are adopted to reduce repetitive and manual tasks, thus increasing productivity and innovation capacity, focusing on high value-added and creative activities. AI is not positioned as a single cost-cutting lever, but as a driver of growth and innovation.

Based on a strong commitment from management, the gradual implementation of adapted and secure tools (with, for example, the creation and availability of the Lectra AI Assistant in 2024), was ramped up in 2025 and will accelerate over the coming years. An AI charter covers internal tools and uses to ensure the ethical and safe use of artificial intelligence. The availability of e-learning courses enables all employees to familiarize themselves with the basic concepts of AI, prompting and the most relevant uses of the tools available to them. Centralized governance and coordination manages internal AI efforts across the company, tracks key indicators (training and tool usage), and maintains consistency among stakeholders.

Human resources plays a central role in this transformation. They are responsible for strategic workforce planning, anticipating the changes induced by AI for all job roles (technical and non-technical), identifying actions re-skilling[31] and upskilling[32] actions. They are also the guarantor of regular communication with employees on the impacts of AI tools on internal efficiency.

(30) An employee recognition program aimed at highlighting and valuing employees, structured around several categories.
(31) INSIDE is the internal communication platform (intranet).
(32) Re-skilling corresponds to the acquisition of new skills with a view to changing roles.
(32) Upskilling refers to improving existing skills, in this case acquiring new skills as part of career development.

Two areas are at the heart of the change dynamic:

- boost internal adoption of AI assistants that are currently widely available;
- encourage rapid experimentation with impactful and pragmatic AI use cases.

→ **Boost internal adoption of AI assistants that are currently widely available**

Actions performed in 2025

- setting up project governance, appointing a designated project director;
- deployment of a Chat tool to all employees;
- deployment of the premium version of the same tool to around a hundred employees;
- promotion of existing training (see above, training completed in 2024), implementation of mandatory training for all employees on security risks;
- creation and distribution of monitoring reports on training rates and tool usage patterns;
- creation of a dedicated Internal Efficiency AI page on *INSIDE.*

Upcoming actions

- awareness raising and training of Executive Committee members to become active sponsors;
- create custom learning paths for priority roles;
- identification of AI relays for each member of the Executive Committee to build their entity's AI roadmap. The relays draw up the AI roadmap for their department; they link AI uses to strategic priorities, centralize all AI initiatives (collection, monitoring, support), collaborate with the AI Project Director (respect the *modus operandi* defined for the prioritization and deployment of AI use cases), help identify their AI champions, establish team standards around experimentation and responsible use, and share feedback and successes;
- identification of AI "champions" to federate and train. AI champions are the employees who help others adopt AI through real-world examples; they facilitate or contribute to workshops to identify use cases, support the department's AI initiatives, act as internal consultants to guide adoption, and share feedback and success stories. Lectra's AI champions will be gradually identified in early 2026. Their exact number remains to be determined;
- organization of practical sessions and workshops to integrate AI into work habits;
- monitoring and analysis of skills and business development.

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Champions	- 1 AI champion identified per member of the Executive Committee - 100% of ADVANCED training pathways completed by 100% of AI champions	Not calculated		
All collaborators	100% of BASIC training courses completed for 90% of employees			
Managing teams (1)	100% of management teams are engaged and are active sponsors			

(1) These are senior managers identified within the organization.

→ **Encourage rapid experimentation with impactful and pragmatic AI use cases**

Lectra adopts a highly responsive internal test-and-learn approach to artificial intelligence. By quickly experimenting with AI solutions on a small scale, and then expanding what works, employees gain agility, innovation, operational efficiency, and performance. These AI pilots are multiplied, permitting quick adjustment to changes in technologies and practices. This approach limits the waste of resources by only funding AI solutions that are proven to be effective, on a full-scale basis.

This approach is structured by an AI use case prioritization methodology, which assesses the expected gains (strong return on investment, potential, harmonization, quality improvement, etc.) as well as feasibility (presence and reliability of data, maturity of the organization). Decisions are ultimately made by the AI for Internal Efficiency Steering Committee, chaired by the Chairman and CEO, the Deputy Chief Executive Officer and the General Secretary.

While efforts are currently focused on the efficiency and improvement of processes (automated, semi-automated), other use cases will gradually be explored to become real drivers of AI-enhanced growth (marketing, sales, Customer Success, etc.).

Actions performed in 2025

- identification and sharing of the methodology for prioritizing use cases;
- identification and sharing of the autonomy framework provided to teams to move forward on their use cases;
- identification of pilot projects within the departments: assessment of expected gains and feasibility analysis;
- first deployments of "simple" use cases.

Upcoming actions

- multiplying use cases by relying on relays and AI champions;
- first large-scale, complex use case deployments (impacting a large number of users).

Performance indicators

Key performance indicators	2028 target	2025	2024	2023
Use Case « Internal Efficiency » (1)	50 use case deployed (undefined)	Not calculated	N/A	N/A

(1) Internal Efficiency Use Cases are all use cases that improve team efficiency and automate or semi-automate processes.

3.3 Human Resources policy monitoring indicators – ESRS S1

The indicators below relate to Lectra's main social issues and are presented for the Group scopes, with a few rare exceptions specified in the table, in order to allow comparison of results with the previous year.

They also use the key indicators presented in the previous chapter to bring together all this data.

N°	Indicator	2025	2024	2023
SE1	Headcount at December 31 (based on payroll data, called "headcount" throughout this document)	2,890	2,998	2,578
SE2	Average headcount	2,943	2,998	2,633
SE10	Number of employees on permanent contracts (1)	2,830	2,951	2,540
SE12	Number of employees on fixed-term contracts	60	47	38
SE20	Number of employees on full-time contracts	2,784	2,890	2,494
SE22	Number of employees on part-time contracts	106	108	84
Diversity				
SE4	Women	1,237	1,265	934
	%	43%	0	0
SE5	Men	1,653	1,733	1,644
	%	57%	1	1
SE6	Women (average headcount)	1,264	1,258	973
SE7	Men (average headcount)	1,679	1,740	1,660
SE3	Headcount by region	See table below	See table below	See table below
SE8	Headcount by country	See table below	See table below	See table below
SE9	Average headcount by country	See table below	See table below	See table below
SE11	Number of women on permanent contracts	1,207	1,239	920
	Number of men on permanent contracts	1,623	1,712	1,620
SE13	Number of women on fixed-term contracts	30	26	14
	Number of men on fixed-term contracts	30	21	24
SE21	Number of women on full-time contracts	1,161	1,184	877
	Number of men on full-time contracts	1,623	1,706	1,617
SE23	Number of women on part-time contracts	76	81	57
	Number of men on part-time contracts	30	27	27
SE24	Headcount by region and type of contract	See table below	See table below	See table below
SE25	Number of employees in Group level management bodies (2)	93	92	65
SE26	Women	36	32	19
	Men	57	60	46
SE33	Percentage of women in Group level management bodies	39%	35%	29%
SE34	Percentage of women in Executive Committee	33%	33%	33%
SE27	Age under 30	453	430	314
SE28	Percentage of total headcount	16%	14%	12%
SE29	Age 30-50	1,623	1,668	1,385
SE30	Percentage of total headcount	56%	56%	54%
SE31	Age over 50	814	900	879
SE32	Percentage of total headcount	28%	30%	34%
SR1	Pay gap between women and men (CSRD calculation) (3)	19%	20%	15%
SR1 bis	Pay gap between women and men (Lectra calculation, based on country and position held) (4)	12%	Not calculated	Not calculated
SR2	Total remuneration ratio (difference between the highest salary and the median salary) (5)	25	18	17
SR3	Percentage of workforce whose compensation is below adequate wages (6)	0%	0%	0%
SR4	Percentage of employees who received stock options	13%	14%	8%
SR5	Percentage of women among those who received stock options	34%	32%	29%
SR6	Percentage of employees who benefited from profit-sharing agreement based on the Group's performance	31%	35%	38%
SR7	Percentage of employees whose remuneration includes a variable component (7)	19%	20%	17%
Social dialogue				
SD1	Number of collective agreements	57	39	38
SD2	Number of employees covered by these collective agreements	1,903	1,439	1,263
	% of employees covered by these collective agreements	65%	48%	49%
Health and safety (industrial sites)				
SS1	Number of hours worked	1,904,248	1,998,301	1,948,323

N°	Indicator	2025	2024	2023
SS2	Number of lost-time accidents	6	4	7
SS3	Frequency rate [8]	3.15	2.00	3.59
SS4	Number of working days lost due to occupational accidents	170	29	334
SS5	Severity rate [8]	0.09	0.01	0.17
Health and safety (Group scope)				
SS1	Number of hours worked	5,196,548	-	-
SS2	Number of lost-time accidents	12	-	-
SS3	Frequency rate [8]	2.31	-	-
SS4	Number of working days lost due to occupational accidents	274	-	-
SS5	Severity rate [8]	0.05	-	-
Turnover/recruitment				
SE17	Number of departures	379	304 [10]	378
SE18	Number of hirings	271	340 [10]	307
SE19	Turnover [9]	13%	12% [10]	13%
SRT1	Six-month contract termination rate	8%	5%	-
SRT2	Average time between start of recruiting and arrival of employee (in weeks)	18	17	-
SRT3	Percentage of positions filled by internal mobility	26%	20%	16%
Non-employees [11]				
SNE1	Total of non-employees	84	58	-
SNE2	Freelance	49	29	-
SNE3	Temporary workers	35	29	-
Skills development				
SF1	Percentage of average registered workforce that participated in regular performance and career development reviews	84% [12]	84 % [13]	77 %
SF2	Women	82% [12]	83 % [13]	-
SF3	Men	85% [12]	84 % [13]	-
SF4	Percentage of average registered workforce having taken at least one training course	100%		
SF5	Average number of hours training per employee	14.3	14.2	18.8
SF6	Women	12.1	11.7	-
SF7	Men	15.9	16.1	-
SF8	Percentage of average registered workforce that participated in regular performance and career development reviews, by:	-	-	-
	Individual contributors	83%	84 % [10]	-
	Manager	90%	89 % [10]	-
	Manager of managers	83%	83 % [10]	-
SF9	Average number of hours training per:	-	-	-
	Individual contributors	14.5	14.3	-
	Manager	14.0	16.5	-
	Manager of managers	11.3	9.3	-
SF10	Percentage of the average registered workforce covered by the Talent Review	90%	77%	-
Key performance indicators				
YourVoice score for company image and reputation		71%	70%	76%
Six-month contract termination rate (for those hired during the year)		8%	5%	Not calculated
Employee engagement rate		62%	60 %	65 %
Part of integrated global sales employees with at least level 1 certification for the offers they are assigned to sell		96%	97%	Not calculated
Part of Customer Success team members certified for the solutions they are assigned to support (several objectives depending on each profile)		98%	76%	Not calculated
Part of key positions covered by succession plans		6%	Not calculated	Not calculated
Number of cultural and governance audits implemented following the acquisition(s) of the year		N/A	N/A	N/A
Percentage progress on action plan after the initial audit		N/A	N/A	N/A
Percentage of Lectra Way ambassadors elected and onboarded out of total workforce		5%	Not calculated	Not calculated
Identified AI relays		Not calculated		
IA champions identified		Not calculated	0%	0%
Employees trained to IA BASIC		Not calculated	0%	0%
Managing teams engaged		Not calculated	0%	0%

N°	Indicator	2025	2024	2023

(1) This figure is the same as the one presented in note 32.2 of the Consolidated Financial Statements section of this report.

(2) Employees included in the Group's management bodies are members of the Executive Committee, Senior Vice Presidents, and Vice Presidents.

(3) [(Average gross annual compensation for male employees - average gross annual compensation for female employees) / Average gross annual compensation for male employees] x 100. Compensation includes base salary and the theoretical variable portion dependent on the achievement of objectives. Benefits in kind, profit-sharing, incentive schemes and stock options are excluded.

(4) Indicator recalculated taking into account the average pay gap between women and men at the same hierarchical level in each country. Only levels with at least six women and six men were included. Members of the Executive Committee are excluded.

(5) Total annual compensation of the highest-paid employee / Median annual compensation of all other employees.

(6) In this analysis, “decent wage” refers to compensation above the legal minimum wage in each country. Remuneration includes base salaries and variable pay dependent on the achievement of objectives and excludes benefits in kind, profit-sharing, share options, and stock options. In the absence of a reference salary, the study relied on external sources, notably the Magellan Institute.

(7) The amount of the variable portion depends on the achievement of global, regional, or individual objectives.

(8) The frequency rate (FR) is the number of accidents resulting in lost time exceeding one day that occurred during a 12-month period per million hours worked. The severity rate (SR) represents the number of compensated days per 1,000 hours worked, i.e., the number of days lost due to incapacity. The Group's frequency and severity rates are 6 times and 22 times lower than the average indicators for French companies in the same sector (metallurgy), demonstrating its exemplary approach and maturity in risk prevention (see the 2024 annual report of the Occupational Health Insurance Fund, published in November 2025)."

(9) This indicator is calculated by dividing the number of employees who left the company during the reporting period by the total number of employees as of December 31 of the previous reporting period.

(10) These 2024 indicators do not include Launchmetrics.

(11) The Group uses external resources – “non-employees” – both to cope with increased industrial activity and to meet specific technical expertise needs that are not available internally. The number of non-employees was calculated by counting temporary workers and freelancers, ensuring that temporary workers were distinguished from employees on fixed-term contracts. Freelancers included in this indicator are present for at least 50% of the year and are named in their contract. In total, this indicator shows a workforce of 58 non-employees, divided equally between temporary workers and freelancers.

(12) These indicators relate to performance evaluations carried out in 2025 for the year 2024 for the whole Group.

(13) These indicators relate to performance reviews conducted in 2024 for the year 2023 and therefore do not include Launchmetrics employees, as the acquisition had not been finalized in 2023.

2025 Principal countries	Total workforce SE8	Average workforce SE9
France	1,002	1,000
United States	308	322
China	275	286
Italy	275	277
Romania	233	233
Spain	117	114
India	89	84
Turkey	74	86
Germany	74	75
Mexico	59	62
Portugal	57	61
United kingdom	50	50
Other	277	298
Total	**2,890**	**2,948**

2025	Asia-Pacific	Americas	Europe, Middle East, Africa	TextileGenesis	Launchmetrics	Of which France	Total
Workforce	**361**	**388**	**1,639**	**73**	**429**	**1,002**	**2,890**
Permanent contracts	359	385	1,589	73	424	950	2,830
Fixed-term contracts	2	3	50	-	5	42	60
Full-time	*359*	*386*	*1,568*	*72*	*399*	*951*	*2,784*
Part-time	*2*	*2*	*71*	*1*	*30*	*51*	*106*

Regions	2025	2024	2023
Asia-Pacific	361	520	438
Americas	388	461	464
Europe, Middle East, Africa	1,639	2,017	1,676
TextileGenesis	73	0	0
Launchmetrics	429	0	0
Total	**2,890**	**2,998**	**2,578**

Social protection

Disclosure requirement S1-11 on social protection is subject to phase-in dispositions the first year of publication; the Group has not collected the information needed to respond at this time.

3.4 Consumers and end-users – ESRS S4

The Group is committed to respecting the rights of consumers and end-users by aligning its policies with internationally recognized instruments, such as the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.

3.4.1. Lectra solutions at the service of user and customer social responsibility

No case of non-compliance

Safe and easy-to-use equipment improving working conditions for users

The Group strives to make its equipment safe and accessible in order to improve the working conditions of end users.

This is evidenced in work on ergonomics and ease of manipulation, including a user interface in several languages, accessible to the visually impaired, and with pictograms for use by illiterate workers.

→ **Equipment users safety policy**

Lectra develops equipment with high performance security features to ensure operator safety and incorporates safety compliance from the earliest machine planning stages in collaboration with the R&D teams.

The innovative capabilities of Lectra's teams were evidenced at the end of 2023 in the EC Type-Examination Certificate (safety components) for the motor control system installed in all future systems. Certification provides confirmation that the component was developed in conformity with all safety standards, and rewards two years' work in collaboration with INERIS[33]. Lectra is the first equipment manufacturer to achieve this milestone. The new controls including a radar system to detect user motion that immediate triggers an emergency shutdown in the event of inappropriate user behavior. This system marks a further improvement in the performance of previous safety systems and has been available as standard or as an option on most machines sold since 2018.

These integrated safety systems are accompanied by support from Lectra's technical experts. They install, start up and maintain the equipment on customer sites. The initial training for customer operators incorporates all applicable safety rules, both in the production phases and in the remote maintenance carried out by the Group's teams. Further, as part of the service contracts offered to customers, Lectra's technical experts carry out regular audits of their installations, which include all embedded safety systems.

The control bodies are unanimous on the compliance and safety of Lectra's equipment. Certified according to different regulations, they can be exported to all continents. All comply to European Machinery Directive 2006/42/EC and are accompanied by their EC Type-Examination Certificate for safety components.

Lectra's equipment compliance policy, overseen by the Vice President Sustainability, ensures the compliance of all equipment developed by Lectra by paying close attention to regulatory updates. Based on a risk analysis of each prototype, the compliance and R&D teams work together on each project from the design phase, focusing on technical choices to ensure safety and minimize risk to users. Design decisions are based on a range of technical tests: electrical safety, consumption values, temperatures, flow rates and pressures, electromagnetic field measurements and noise levels. Laser safety is addressed through specific training for skilled personnel and specially qualified managers.

Customer feedback on safety issues is handled by the compliance team, which recommends improvements to the R&D teams when developing future product lines. These recommendations undergo feasibility studies before being implemented.

The objective of this safety policy is to maintain excellence in compliance by maintaining 100% of the equipment designed in compliance with the EC Machine Directive.

Traceability and respect for human rights in the customer supply chain

→ **Traceability in the supply chain**

The Group provides digital and collaborative traceability covering all levels of its customers' value chain (from fiber producers to brands), through its TextileGenesis offer.

The solution is based on a "token" system (fibercoins) originally created by the producer, validated by AI and industrial consortiums, guaranteeing the authenticity and non-duplication of transactions. This collaborative approach facilitates the reporting of information on the social practices of suppliers, including the furthest away (lower third parties), where the risks of human rights violations are highest.

TextileGenesis simplifies data sharing, accelerates access to transaction information, and enables fairer management of social compliance responsibilities.

→ **Social risk management and regulatory compliance**

The solution also makes it easier for brands to ensure compliance with social regulations and to adapt their social risk management according to geographical areas and local practices.

It ensures that social compliance responsibilities are fairly distributed across the different levels of the chain, which is essential for guaranteeing respect for labor rights and human rights.

→ **Collaboration with certification bodies**

TextileGenesis incorporates certification bodies at every stage, allowing the brand to visualize social audits and the regularity of its suppliers' controls.

→ **Visibility and transparency on working conditions**

TextileGenesis sets itself apart through its partnerships with fiber producers and standardization bodies, which facilitates the verification of social practices and the prevention of document fraud.

Lectra solutions such as TextileGenesis, but also Kubix Link, enable information to be collected and shared on working conditions, human rights compliance, and social traceability at every stage of the product life cycle.

→ **Support for the social transformation of the sector**

Lectra supports the development of the skills of players in the value chain, encourages collaboration between the various stakeholders (brands, suppliers, certification bodies) and promotes the adoption of responsible social practices.

Collaborative innovation and the integration of sector expertise make it possible to respond to the specific social challenges of each market segment.

In this way, Valia Fashion also improves the transparency and monitoring of production operations, allowing for better control of working conditions in workshops.

(33) INERIS = the French public institute for controlling industrial and environmental risks

3.4.2. Dialogue with customers

Communication with customers regarding the use of products and services

Lectra is committed to providing its customers with relevant information on the use of its products and services through multiple channels, notably through relevent technical documentation translated into all languages and through the MyLectra customer portal. The portal gives users centralized access to a wealth of resources, including equipment manuals, video tutorials, and user guides.

→ ***MyLectra*: the one-stop customer portal for access to information**

The MyLectra customer portal represents a significant step forward for interactions between Lectra and customers. Its knowledge center provides users with easy access to documentation, user guides and FAQs, promoting self-learning and rapid problem resolution.

For technical support, the MyLectra portal offers a direct point of contact with the Expertise Center. Users of Lectra solutions can submit support requests and track their progress in real time, resulting in greater transparency and trust. Support is available 24/7, ensuring that help is always at hand.

Operator management tasks are simplified for administrators, particularly regarding access rights, to allow secure, optimal use of systems.

The MyLectra portal also facilitates scheduling of software upgrades (two releases each year), thus minimizing service downtime. The user-friendly interface makes navigation easy, even for the least experienced users.

Lectra also maintains a comprehensive knowledge base on its website (https://www.lectra.com/en). Customers can find product information, user guides and FAQs there. This online platform provides easy access to valuable resources for solving common problems or enriching their understanding of the proposed solutions. It also provides access to information on product upgrades, to ensure that customers are always up-to-date on the latest functionalities and improvements.

Some Lectra offers like Kubix Link, TextileGenesis and Launchmetrics have their own document library hosted directly on their respective solutions.

TextileGenesis and Launchmetrics, for example, have built-in chatbots for reporting questions. If the problem is simple, it can be resolved directly via this chat. More complex issues are escalated to the relevant teams (the highest level being generally the developers for technical issues).

TextileGenesis has a notification system that informs users when new features are deployed on the platform. Launchmetrics offers monthly webinars to all its customers, recorded and subsequently available in the document library. For Kubix Link, in-depth training tailored to the needs of the customer is provided to users during the implementation phase, which generally lasts between four and five months. The objective is to make the customer as autonomous as possible on the solution during this phase, and in case problems, the Customer Success Manager is the main point of contact.

→ **Strengthened Customer Success Managers teams**

Customer Success teams play an important role in direct communication with customers. While consultants, trainers and field technicians are essential in the information process, Customer Success Managers (CSMs) now play a key role in building relationships of trust with customers, helping them to understand and maximize adoption of products. CSMs provide proactive advice on using solutions and identify opportunities for improvement. Different teams of Customer Success Managers are dedicated to the Kubix Link, TextileGenesis and Launchmetrics solutions. They are trained on the specific features of their solution so that they master it as well as possible and are able to support the customer as closely as possible to their needs. Lectra's historical Customer Success teams centralize a certain number of best practices, processes and tools between them, broken down by solution, to provide overall consistency for the Lectra customer experience.

For cutting solutions, Lectra trainers and consultants offer training sessions tailored to each customer's specific needs, ensuring they have the correct equipment and master the technology to maximize benefits. Sessions can be organized online or on-site, as customers prefer. All these initiatives strengthen customer relationships and help ensure the successful adoption of Lectra technologies.

Handling customer feedback and incident reports

To establish lasting relationships based on trust, customer satisfaction is essential.

Excellence of service is crucial for Lectra, which is why a special procedure for managing incidents, requests and complaints has existed for many years. It is designed to be responsive, structured and transparent and to apply to all Lectra's solutions, whether cutting equipment or software, either in SaaS mode or on-prem.

Several entry points are accessible to customers to facilitate incident reporting according to the solutions proposed by the Group:

- telephone: the expertise center is accessible via a single number for each country;
- e-mail: a dedicated e-mail address for contacting the expertise center;
- on-field contacts: field teams including trainers, consultants and technicians located in territories where Lectra operates are available for assistance;
- the MyLectra portal: customers can open a case directly on the portal;
- input on cutting equipment: operators can report incidents directly on their cutting room equipment;
- chatbots are used to allow customers to open a request on TextileGenesis, Launchmetrics, and Kubix Link solutions.

When a customer incident is opened, it is immediately handled by the Customer Success teams.

Their technical support is organized at several levels:

- a welcome desk handles calls for telephone inquiries, offer multilingual assistance;
- incidents, regardless of their entry point, are logged in a ticketing tool and escalated according to the complexity of the customer's request;
- the 12 first-level expertise centers located across the world in order to be close to customers, handle about 80% of incoming incidents, with a commitment to provide an initial response within four hours, in the user's language;
- for more complex problems, the case is transferred to product experts who work in close collaboration with the R&D teams. In the event of a technical problem with a software offer, for example, the request is escalated to the teams of developers;
- Lectra also has teams of technicians in the field, ready to intervene directly at the customer's premises when a problem with cutting equipment cannot be resolved remotely.

Lectra cutting room equipment is connected online and can generate technical alerts through permanent self-diagnosis of production capacity:

- predictive mode: the equipment automatically detects incidents and generates alerts that are sent directly to the technical centers, which will take over responsibility for incident analysis and resolution;
- preventive mode: the equipment automatically generates maintenance requests, resulting in the automatic opening of work orders for field technicians.

To identify potential improvements in the service provided, customer satisfaction is evaluated through an annual survey and follow-up surveys after incidents are resolved. These surveys measure customer satisfaction using two indicators:

- the Net Promoter Score (NPS): 20 in 2025 (up 3 points from 2024)
- CSAT (customer satisfaction rate): 62% in 2025 (similar to 2024)

CSAT indicators specific to TextileGenesis and Launchmetrics are calculated:

- CSAT TextileGenesis: 79%
- CSAT Launchmetrics: 94%

This proactive approach allows working hand in hand with customers to ensure their satisfaction, while also guaranteeing the quality of Lectra solutions, with the aim of optimizing the solutions to match customer needs and requests as closely as possible.

Lectra also has teams dedicated to optimizing the user experience: the teams investigate all possible customer journeys with Lectra solutions, including for vulnerable individuals, and then work iteratively with the product marketing and R&D teams to design and develop offers centered on the needs identified. Lectra's attention to optimizing user experience, for all users of its solutions, contributes to the strong brand image.

4. Business conduct

4.1 Material impacts, risks and opportunities in terms of business conduct

IRO	ESRS/topic	IRO category	Location within the value chain: Upstream	Location within the value chain: Own operations	Location within the value chain: Downstream	Time horizon	Description
Protecting customers' intellectual property against the risk of cyber attacks	G1	Negative impact			✓		In order to protect customer data, whatever its nature, the various offers must provide the best guarantees in terms of cybersecurity.
Cyberattack on Lectra's information systems	G1	Risk		✓			Cybersecurity is also a risk for the Group, which must also protect its internal information systems from intrusion attempts and data theft.
Integration and collaboration following acquisitions	S1 Working conditions; G1	Risk		✓	✓		This risk is addressed in the "Social" chapter, with a focus on the proper integration of employees of acquired companies. The "business conduct" section describes the governance structure and processes put in place to manage this external growth.
Uncompromising ethics that strengthen stakeholder confidence	G1	Positive impact	✓	✓	✓		Strict compliance with the highest ethical standards has been a non-negotiable priority for Lectra for many years. Lectra therefore asks its suppliers and partners to be equally exemplary in terms of ethical principles.
Traceability: a driving force for transparency in the textile and leather industry	E5; S4 Social inclusion of end-users; G1	Positive impact			✓		Mainly intended for its customers in the fashion sector, Lectra's TextileGenesis solution provides information on the exact origin of the materials purchased and their traceability from the fabric's fiber to the final garment: authentication of sustainable materials, transparency concerning working conditions, supply chain governance. This IRO, including on the ethical subject, is discussed in the previous chapters "Environment" and "Social" (S4).
Customer-facing force transformation	S1; G1 Lectra Specific	Risk		✓			Represents a risk for the Group, as insufficient mastery of new Industry 4.0 related solutions by company teams could compromise the Group's ability to achieve its objectives. This subject is addressed primarily in this "Business conduct" section. However, skills management and training for these sales teams are covered by the HR policy described below.
Artificial intelligence : a strategic opportunity to create value	G1 Lectra specific	Opportunity		✓	✓		Artificial intelligence is considered to be a strategic lever for creating value: it enables Lectra's offers to strengthen its ability to help customers with their economic, environmental and social performance.

Caption

Short term

Medium term

Long term

4.2 Governance

4.2.1. Governance of business conduct

Bodies overseeing business conduct

An Ethics Committee, which has the appropriate expertise, includes the Chairman and Chief Executive Officer, the General Secretary (acting as Compliance Officer), the Vice-President Sustainability, the Compliance Manager and, according to the nature of the alert, the member of the Executive Committee concerned or the local Human Resources Manager. It examines each alert, initiates any necessary investigation and decides on further measures, including sanctions that may extend to dismissal or legal action, when required.

Code of Ethics

Over the years, the Group has established a strong culture based on fair practices and respect for fundamental values (integrity, probity and transparency) in its interactions with all stakeholders. At Lectra, respect for the highest ethical standards is not negotiable and the Group has never been the subject of any complaint in this area.

The Group has deployed a robust anti-corruption system since 2018. Lectra's commitment to business ethics is evidenced, for instance, in its three anti-corruption instruments:

- the Code of Conduct;
- the whistleblowing system;
- the annual program of internal communication and training in business ethics.

These instruments were developed in parallel with a risk mapping exercise specific to corruption conducted by an outside consultant. A further review of the risk map at the end of 2022 by a consulting company with assistance from a specialized lawyer, identified potential areas for improvement. This mapping was updated in 2025.

As ethics cannot be restricted to the business world alone, it was decided, as part of the 2023-2025 sustainability roadmap, to extend its scope to other areas by drafting a general Code of Ethics. Approved at the end of 2024, it also draws on the cultural rules promoted by the Lectra Way, and was circulated to all the Group's teams in November 2025.

The Code of Ethics, with a preface by the Chairman and Chief Executive Officer, formulates Group policy around its core principles, such as integrity and business ethics, which guide its interactions at all times. The Code also incorporates the commitment to respect the environment and assume its social responsibility, including the protection of employees' rights and, more broadly, ensuring that its practices have no negative impact on human rights.

The Code is based on three principles:

- Lectra is committed;
- Lectra asks its employees to commit;
- Lectra asks its partners to commit: this principle ensures compliance with the Code's principles across the entire value chain.

Further, the Code of Ethics formally sets out the role and composition of the Ethics Committee, as well as the whistleblowing system.

Regarding the methodology for preparing the Code, the initial base was provided by the Group's long-established principles and values; this was supplemented by a comparative review of industry standards and partners' expectations. Concrete proposals were submitted to the members of the Sustainability Committee and the Executive Committee. They drew up a list of principles for the Code of Ethics.

→ Gradual implementation of the Code of Ethics

In addition to the general circulation of the new Code of Ethics, a roll-out plan has been defined for each country, based on contractual obligations and local regulatory constraints up to the end of 2026. This code will be officially implemented in each country with the support of local Human Resources Managers, superseding the current Code of Conduct.

Whistleblowing system

The whistleblowing system meets the requirement that companies must allow all employees or stakeholders to report unlawfull acts. Its scope now extends beyond the fight against corruption and influence peddling to include, more broadly, any situation that contravenes the old Code of Conduct. It covers any crime or other offense and any serious violation of the principles and values of the Code of Ethics.

Deloitte has been appointed to manage the whistleblower reporting platform. Any employee or external stakeholder with knowledge of facts that may be grounds for an alert can report them confidentially or anonymously.

One alert was reported during the 2025 fiscal year via the platform. The matter was investigated, resulting in proven misconduct and sanctions based on the facts presented, through individual interviews with the parties concerned, material evidence such as files and emails, and a final review by the Ethics Committee.

Lectra did not record any incidents of corruption in 2024, and recorded one in 2025, which was sanctioned.

Annual program on communication and training in business ethics

Lectra has created a dedicated section in the Group's intranet to ensure that this programme is deployed effectively. It includes all the documents: Code of Ethics, whistleblowing procedure and practical information. In parallel, a compulsory online training module for all new employees, which will be supplemented from the last quarter of 2025 by additional modules for certain high-risk professions, is being rolled out to ensure that all employees fully understand business ethics.

The main goals of these training courses are to clarify what corruption and influence peddling consist of, to understand the penalties involved and the duties of each employee, to explain how concerns should be expressed or at-risk situations reported, to recognize and avoid them, and to know what to do when confronted with them.

This awareness-raising is supplemented every year by an initial training course or refresher session. In 2025, 87% of new employees had benefited from this program.

As a result of the expansion of the Code of Ethics, a series of training courses already conducted on other topics (data protection, cybersecurity, sustainability), are now included as principles within the Code, extending coverage to these areas. The other newly described principles are being gradually covered by training courses dedicated to each topic (combating harassment, non-discrimination, etc.).

Key metrics

N°	Indicator	2025	2024	2023
GCO1	Number of convictions for violations of anti-corruption laws	0	0	0
GCO2	Number of fines for violations of anti-corruption laws	0	0	0
GCO3	Number of incidents under the Code of Conduct	1	0	0
GCO4	Number of disciplinary actions taken against employees for corruption incidents	1	0	0
GCO5	Percentage of employees present on 12/31 who received at least one training on ethics	80%	79%	96%
GCO6	Percentage of employees present on 12/31 covered by the legal deployment of the Code of Ethics	48%	-	-

4.2.2. Focus: governance of responsible purchasing

Strict processes for sales contracts

Lectra has had in place for many years a strict procedure to regulate sales practices, supervise the negotiation and signing of contracts, and has adapted its contractual clauses to reinforce ethical considerations.

The Group's action from 2020 to 2023 to redefine contractual relations with its network of agents has contributed to harmonizing and strengthening its ethical demands, and to standardizing practices throughout the Group. Contracts with these agents will incorporate the broader scope of the Code of Ethics from 2026 onwards, which replaces the Code of Conduct.

Responsible purchasing policy

As part of the roll-out of its 4.0 strategy, Lectra is supported by a solid network of suppliers who play an essential role in the success of this strategy. Lectra and suppliers share fair and equitable practices, while establishing sustainable and balanced relationships. Lectra's purchasing activities are managed by specialized teams with structured processes that ensure a high level of overall performance, from procurement through delivery of products and services.

This responsible purchasing policy has been in place for many years. It aims to bring innovation and ensure premium products and services in line with Lectra's 4.0 strategy, satisfy customer demand, reduce social and environmental risks and impacts, improve business performance, and enhance the quality and efficiency of supplier relations.

The Group first issued a Responsible Purchasing Charter in 2011. The Charter sets out its sustainability policy for suppliers and service providers, with the following commitments:

- to select innovative suppliers taking total costs into account;
- to promote local subcontracting;
- to establish sustainable relationships based on trust;
- to ensure financial fairness; and
- to require that suppliers take CSR into account in their organizations and their own subcontracting, particularly with regard to labor practices, working conditions and respect for human rights.

The Group took another step forward in November 2021 by signing the Responsible Supplier Relations Charter put in place by the French National Procurement Council (CNA) and the "Business Mediator." The Company thus demonstrated its exemplary position by adhering to the Charter's ten commitments and formally confirming its determination to pursue win-win partnerships with suppliers.

The Group has also asked its industrial suppliers to uphold the principles of eliminating illegal, forced or child labor, and to enforce compliance with applicable legal provisions in regard to minimum wages, health and safety.

At the end of 2022, the Charter was superseded by a new document, the Responsible and Sustainable Purchasing Charter, which reinforces and extends the Group's commitments, which it continues to share with suppliers. This new Charter sets out Lectra's objectives vis-à-vis its suppliers, along with the level of compliance expected from them and from their own partners. Its roll-out began in 2023 and, by the end of 2025, 90% of purchases[34] took place in line with this charter.

Supplier assessment

Lectra strengthened its responsible purchasing approach in 2025 by deploying the EcoVadis platform to assess and manage its panel of suppliers. The tool measures sectoral CSR risk and country risk (Level 1) for all active, industrial and indirect suppliers, and enables proportionate actions – requests for proof, support or corrective plans – to be defined according to the criticality of the risks identified. To expand on this, key partners were asked to complete questionnaires to assess their CSR approach (Level 2). Finally, the industrial suppliers considered to be the most critical were asked to complete a more comprehensive and in-depth questionnaire covering four areas: environment, social and human rights, responsible purchasing and ethics (Level 3).

At the end of 2025, nearly 100% of the Group's suppliers had been integrated and pre-assessed on their risks by the platform (Level 1), with the exception of the subsidiaries' indirect suppliers.

7% of industrial suppliers received a demand for a Level 2 or Level 3 assessment. 10% of them completed their EcoVadis Level 3 assessment online.

In addition, as part of the "**FSC®**[35] **Chain of Custody**" certification, audits are carried out annually to assess compliance with the criteria by the Group's suppliers.

(34) It covers industrial purchases by the entire Group and cross-functional purchases by Lectra SA.
(35) FSC: Forest Stewardship Council

Objectives

The Group wants to improve its knowledge of all its suppliers on sustainability issues.

Industrial suppliers objective:

- educating suppliers on sustainability issues;
- assessment of the maturity of sustainability topics for 25% of industrial suppliers by the end of 2028 (several assessment tools may be used: Ecovadis Level 2 or 3, Lectra questionnaire, audit, etc.).

Indirect suppliers objective :

- continued roll-out of the Responsible and Sustainable Purchasing Charter with Lectra SA's cross-functional purchasing suppliers and with the main suppliers of Cross-functional Purchasing of the other Group entities (excluding TextileGenesis and Launchmetrics) contributing to the Lectra offer;
- global risk assessment via EcoVadis IQ Plus (minimum Level 1) of suppliers Cross-functional purchases Lectra SA and suppliers Cross-functional purchases of other Group entities (excluding TextileGenesis and Launchmetrics) contributing to the Lectra offer.

Key metrics:

- Percentage of purchases covered by the Responsible Purchasing Policy: 90%
- Percentage of buyers trained in responsible purchasing: 63%

4.2.3. Governance of acquisitions

Lectra made its first major acquisition in 2004 with Investronica, which was a competitor at the time.

External growth, through acquisitions and partnerships, returned to center stage in Lectra's strategy with the 2017-2019 and subsequent strategic roadmaps.

From 2018 with the acquisition of Kubix Link, followed by Retviews, Gerber Technology, Neteven, Gemini, Glengo Teknoloji, TextileGenesis, Lectra Suzhou and Launchmetrics in the years that followed, the ambition was twofold: to extend Lectra's footprint in the fashion and textile value chain, and to build or access expertise and technologies that it did not previously possess. Internalf innovation remains at the heart of Lectra's strategy, while external growth has proved an excellent fit across the entire organization.

To provide a framework and support for these acquisitions and partnerships, a methodology and governance structure have been put in place by the Corporate Development team. An acquisition project is divided into several phases:

1. screening;
2. due diligence and negotiation;
3. integration: planning and governance;
4. post-integration.

This approach is based largely on standard rules for mergers and acquisitions, as adapted to the circumstances of the Group, including specific features of the fashion market, the nature and expertise of the teams, geographical coverage, and the obligations incumbent upon listed companies.

Screening

Screening is the selection phase. The objective is to identify potential targets for acquisition or partnership. Their compatibility with Lectra, their positioning in the fashion or textile value chain and, finally, how their activity reflects the challenges faced by customers are then evaluated. This research task is performed by the Innovation team. It identifies and contacts potential targets, carries out an initial analysis and decides whether to pursue the project based on specific criteria such as the size of the target, its business and technological expertise, the market sectors in which it operates, turnover, profitability, and geographical coverage.

A clearly identified list of acquisition and partnership targets is regularly updated; some are presented to the Chairman and Chief Executive Officer and the Deputy Chief Executive Officer. If they wish to pursue the matter further, after discussions with the founders of the target, the next phase – due diligence – may begin.

Since 2020, the Innovation team has examined over 370 companies to identify potential acquisition or partnership opportunities for Lectra.

Due diligence and negotiation

In the due diligence phase, in-depth evaluations of the target are conducted to ascertain whether it meets the Group's strategic, financial and operational criteria. To enable these analyses to be carried out without undue pressure, the parties agree to a period of exclusive negotiations. This stage is led by the Corporate Development team, in close collaboration with the finance and legal teams, a law firm appointed for this purpose and, if necessary, a financial advisory firm. A virtual data room (a secure webspace for financial transactions) is then created to assemble and analyse key data on the target.

Lectra may unilaterally decide to terminate the due diligence process at any time. Each company is then relieved of its obligations.

During the due diligence process, the proposed acquisition is presented to several groups of people, including the Strategic Committee and the Social and Economic Committee, in order to obtain their opinions.

Finally, Lectra's Board of Directors – based on the final negotiated agreements – may grant or withhold final approval to proceed to the "signing" stage. Following this, the standard legal and financial formalities must generally be performed by both parties. Only upon completion of these formalities the final step, named "closing," officially finalizes the alliance between Lectra and the target company.

Integration: plan et governance

→ **Integration plan**

When the Group undertakes to acquire a majority stake in a company, the first step is to develop an integration plan that defines and formalizes why and how the company will be integrated into the Group. This plan is developed by the Corporate Development team, then validated by the Chairman and Chief Executive Officer and the Deputy Chief Executive Officer, and by the senior executives of the acquired company.

Each integration plan is customized to suit the company, its size, its maturity and the reasons for the alliance, in terms of business, product and/or technology. For each team, it specifies:

- the objectives pursued by the integration process;
- the scope to be handled by the acquired company versus the scope to be handled by Lectra;
- the activities to be performed by each team;
- the deliverables expected for each activity, with timelines;
- the people from the acquired company and from Lectra who are responsible for achieving the objectives and performing the associated activities;
- the aspects for which integration is mandatory (notably financial and legal) because Lectra is a listed company, and those that remain optional.

Transparency between teams is essential for aligning, where necessary, business processes, systems and technologies to create a unified operational framework and enable business continuity and the creation of commercial, product and financial synergies, etc. between Lectra and the acquired company.

The actual integration process occurs in a number of phases:

1. the integration kick-off meeting, for all the teams and persons involved in the integration process to discover the details of the plan;
2. the discovery phase: a period generally lasting 3 months during which teams exchange information about their operating methods and processes to improve their understanding, identify all relevant factors, and thus improve how they conduct their business;
3. the first integration phase, with implementation and achievement of the initial objectives of the plan, covering a number of activities to be carried out over a 9 to 12 month period;
4. the second integration phase, also referred to as the build-up phase, with the existing objectives maintained and new objectives defined to be achieved over a 12 to 18 month period.

→ **Governance**

A governance structure specific to each integration is put in place to ensure that it operates smoothly over time, considering the specific organizational features of the acquired company.

Lectra's governance bodies (listed below) participate in the integration of a medium-sized company (e.g. Launchmetrics). Not all will necessarily play a role in integration of a start-up. Accordingly, the frequency of meetings may vary in each case, as may the participants in the governance structure, which may include:

1. the Board of Directors of the acquired company;
2. an Integration Steering Committee: reporting to the Chairman and Chief Executive Officer, Deputy Chief Executive Officer and senior executives of the company on the integration progress, sticking points, corrective actions and trade-offs to be made;
3. a "Business" Steering Committee to ensure that sales and marketing priorities are defined and related decisions taken in light of the product portfolio, geographical zones and the issues for the teams concerned;
4. an "Offer" Steering Committee; including Product Marketing, Product Management, and R&D teams, to handle product and technology priorities, data management, and related decisions consistent with the roadmaps;
5. streams, i.e. integration channels including persons with leadership or contributor roles in the company and Lectra. There are ten streams: business, marketing and communication, Customer Success, product, R&D, IT, cybersecurity/sustainability, HR, legal, and finance;
6. an "Integration Task Force" operational Steering Committee that meets periodically with all the people involved in the streams for an overall alignment and to ensure the visibility of cross-divisional activities involving two or more streams.

Post-integration phase

During the post-integration phase, the acquired company is merged in Lectra departments and, when necessary, aligned with the Group's processes and standards.

An acquired company is not necessarily intended to be fully integrated. Sometimes, it should preserve the autonomy needed to progress and continue to grow at a pace commensurate with its challenges, with Lectra only integrating in areas where both organizations have common ground (e.g. synergies in terms of offers and/or products).

During this phase, the teams takeover the relay, by department, and are no longer orchestrated by the Corporate development team. It will have already provided them with:

1. details on the objectives met and activities carried out since the start of the integration process;
2. the documentation and deliverables structured during the integration process;
3. the next key stages (previously identified as necessary);
4. recommendations for future activities.

Any major decisions that may be required at this stage will be made by Lectra's governing bodies.

Acquisitions of minority shareholdings and partnerships

When Lectra acquires a minority stake (as in the case of AQC and Six Atomics in late 2024), the integration does not begin immediately, but is preceded by an acceleration phase. The acceleration phase involves working with the company to confirm the fit between its offer and the market, comparing its solutions and services to customers, setting up full-scale pilots, and exploring possible integrations between its offer and Lectra's solutions in order to enrich the customer value proposition. These actions provide the basis for a decision on whether or not to proceed with a gradual increase in the company's capital.

Only when the Group becomes the majority shareholder will an integration plan and associated governance arrangements be put in place.

4.2.4. Managing the security of IT systems and solutions

The cybersecurity policy describes the governance, roles and responsibilities, bodies monitoring cybersecurity risks, certifications obtained, approaches followed, and specific topics within the scope of the Group. Updated at least once a year, it is supplemented by a body of documentation that is revised wherever necessary. The policy is mandatory for all users of Lectra systems and information, whether internal or external, and is accessible from the Group's intranet site.

In addition, the protection of personal data at Lectra is based on a dedicated organization, led in coordination with the Data Protection Officer (DPO), ensuring compliance and the governance of data processing activities.

Cybersecurity strategy is built on a risk-based approach, drawing on several sources. Every three years, a risk analysis is carried out: this is the central aspect of the approach. The analysis involves interviews with a representative panel of Lectra senior executives. It aims to be objective and representative of Lectra's activities, challenges and concerns. Several risk scenarios are addressed, combining functional and operational scenarios:

- the term "functional scenario" refers to concerns by managers or other persons regarding their activity and the data handled. This concern may relate to any of the four pillars of cybersecurity, namely availability, integrity, confidentiality and traceability, for which potential negative impacts must be assessed;
- the term "operational scenario" refers to a path of attack arising from a technical or organizational vulnerability. To become a scenario, each path of attack is evaluated according to its plausibility. Only those paths considered plausible are selected for scenarios.

The impact of a functional scenario associated with at least one plausible operational scenario constitutes a risk scenario with its own level of criticality. These risk scenarios are ranked according to their criticality at the time they are established. An action plan is identified on this basis. Called the cybersecurity roadmap, it reduces the criticality of identified risks through one or more actions defined and calibrated to reduce their impact or likelihood.

The cybersecurity plan, however, is not set in stone and depends on changes in its environment. In addition, the actual impact on the criticality of a scenario depends on other factors. For instance, the discovery of a complex vulnerability on an asset that needs to be corrected raises its criticality level, which may require revising the planned corrective action.

In this case, the risk analysis is supplemented in several ways:

- the vulnerabilities detected, cybersecurity incidents and events that could affect Lectra, its suppliers and its customers are consolidated to characterize trends in attacks;
- audits and controls provide concrete scenarios regarding threats;
- awareness-raising activities which help to measure the plausibility of the paths of attack tested;
- maintaining a cybersecurity surveillance program, which involves specific assignments, participation in seminars and clubs, and monitoring the specialized and general press.

The cybersecurity roadmap is thus based on prioritizing risks as a function of their criticality. Each action is assigned a business sponsor, a cybersecurity expert, and a principal project leader. The business sponsor facilitates implementation by making choices at decision points, providing necessary resources within the business teams, and allocating a budget where necessary. The cybersecurity expert helps to complete each stage with a view towards reducing residual risks. The principal project leader is responsible for overall management of the action plan. Each action has its own scope and deadlines.

The cybersecurity roadmap

The current cybersecurity roadmap, which runs from 2023 through 2025, is based on a risk analysis conducted in 2022. It includes ten projects consolidated into themes according to whether they involve formal specification actions, operational protection measures, or the improvement of existing procedures. These themes are:

- the body of documentation that sets out the rules for the use of systems and data and defines the procedure for managing security incidents;
- ID and access management, to ensure that the principle of least privilege (POLP) is enforced, and that accounts are managed appropriately as employees evolve in the organization;
- data security, including for personal data, to ensure data is secure from the time of creation and in data handling;
- the security of solutions, equipment and software, to strengthen operational detection and protection of the assets embedded in the solutions;
- the security of IT systems to strengthen the operational detection and protection of the IT assets made available to all employees;
- awareness-raising among personnel with the aim of reducing human error, the primary source of threats according to security benchmarks;
- business continuity to ensure that, in the event of application malfunction, an operational environment can be restored according to pre-determined time frames and procedures.

To facilitate the implementation of the cybersecurity plan and ensure that deadlines are met, Lectra has set up committees to monitor these comprehensive and cross-functional risks.

The purpose of this plan is to deploy all necessary resources to prevent significant impacts on the Group caused by a security incident.

The cybersecurity risk analysis was updated in 2025 in order to establish a cybersecurity plan for 2026 taking the Group's maturity on the subjects and the changes in scope into account.

Cybersecurity governance

Since 2025, the cybersecurity plan has been part of the sustainability plan and is reviewed by a joint Audit Committee and Sustainability Committee before being approved by the Board of Directors. The results are now included in the sustainability report, reviewed by the Joint Sustainability Committee and Audit Committee, and will be validated by the Board of Directors.

In operational terms, three levels allow for coherent and effective monitoring of the cybersecurity plan over time:

- a quarterly cybersecurity steering committee chaired by the Chairman and Chief Executive Officer and attended by the main parties concerned provides visibility on progress and any trade-offs required in particular related to the cybersecurity plan;
- this committee receives updates through monthly follow-up meetings led by the cybersecurity expert, project managers and key operational contacts. They also enable news about incidents, cybersecurity monitoring, and the progress of related projects to be shared.

Protecting customers' intellectual property and personal data against the risk of cyber attacks

Customers' intellectual property is vital in their competitive environment. Therefore, Lectra's contractual position is never to interfere in the handling of their data, except in specific cases where this is something they expressly request.

The objective is to strictly limit the risk of leaks and damage to intellectual property. Accordingly, logical access to the software modules handling customers' intellectual property is strictly managed within the Group. A selected team has permanent access and all actions are tracked. Limited one-off access can be provided by this team, upon authorization, to analyse malfunctions reported by customers.

The cybersecurity roadmap addresses specific measures relating to cutting equipment on the one hand, and software on the other, from the design stage to end of life, and throughout their operating cycles.

The measures implemented also include monitoring of legal and regulatory developments in order to cover, among other things, the obligations relating to the protection of the limited personal data processed within the applications.

Regarding the most critical points in terms of intellectual property, the cutting equipment has special encryption systems. It is regularly audited by independent third parties, according to a range of operational scenarios including intrusion and reverse engineering. Subcontractors and suppliers are involved in this process through a specialized project in the cybersecurity roadmap, which involves an in-depth analysis of their level of protection. The system also includes dynamic life-cycle assessment of equipment components to identify obsolescence.

All software, whether connected to or embedded in equipment, is safeguarded at all times by a secure development approach. To minimize potential risks on a daily basis, teams are trained in secure development best practices. In addition, all new developments, even if they are patches, are analyzed from a cybersecurity perspective before being put into production. Each vulnerability is rated by severity before being reported to the teams for corrective action, with deadlines set according to the degree of urgency. In addition, each offer is subject to annual audits with penetration testing carried out by outside organizations.

Certifications

Some of the Group's offers have received cybersecurity certificates and attestations from an independent auditor, which confirms the robustness and effectiveness of their security, availability and confidentiality controls.

- SOC 2 type II attestation for TextileGenesis and Launchmetrics (since 2023) and Kubix Link (since 2025) offers.
- ISO 27001 certification for the Launchmetrics offer (since 2022).

Key metrics

N°	Indicator	2025	2024	2023
GCY1	Number of cybersecurity incidents that affected the Group [1]	0	0	0
GCY2	Share of the average workforce that has received a training in cybersecurity [2]	95%	73%	89%

(1) An incident is considered to be a reported and confirmed incident with a proven financial impact.

(2) This refers to employees who have received at least one cybersecurity or data protection training course during the year.

4.3 Issues specific to Lectra

4.3.1. Transformation of sales teams and customer relations

The transition of the software business to a SaaS model is now one of Lectra's strategic pillars. This change is not limited to a technological evolution: it implies a profound transformation of all the teams involved in the customer journey, processes and tools in order to guarantee a uniform and sustainable customer experience.

This transformation is led by the Chief Customer Officer. It is based on an in-depth assessment, carried out in the spring of 2025 with the help of Bearing Point, which enabled a precise inventory to be drawn up: individual interviews, documentary analysis and sharing workshops revealed a diversity of practices and maturity between the Group's various entities and solutions.

The audit produced a list of recommendations covering several topics, including:

- the roles and responsibilities of the people involved in the customer journey: some roles will evolve; others will be created. The customer journey itself has been reviewed, and in particular the intensity of relationships, with the need to offer personalized customer support for strategic accounts;
- a focus on the role of Customer Success Managers : reminders of best practices were provided, with the aim of ensuring that these teams, which have been expanding for many years, fulfil their role in accordance with industry best practices;
- compensation models;
- the organization of operations, in particular support for field teams. In general, the change in the organization aims to improve customer satisfaction, align the teams' efforts with the Group's strategy, and promote up-selling[36] and cross-selling[37] practices;
- tools & data: streamline tools and maximize their adoption, ensure that the tool ecosystem is consistent and enable seamless collaboration across departments and solutions to maximize customer experience and increase team performance (e.g. by identifying business opportunities and fueling the product roadmap);
- implementation of a number of key indicators specific to the SaaS activity, for example the ARR (Annual Recurring Revenues) to manage performance and ensure sustainable growth.

Based on all these recommendations, the Group plans to deploy a gradual transformation plan that will be an integral part of the deployment of the new 2026-2028 strategic roadmap. This plan is still under construction, although initiatives have already been initiated, for example on tools and training. Conversely, the process and organizational aspects will take a little longer to implement.

A significant effort will be devoted to the development of SaaS skills, with training programs, based on a multi-level certification program (see the associated figures in Section 3.2.3 of this report, under the theme "Supporting the development of employees' skills"). The aim of these programs for the sales forces is to strengthen the teams' expertise in Lectra solutions so that they are able to sell better, as close as possible to customer needs. Actions to raise managers' awareness of best practices in order to prevent excessive versatility, for example, are also planned.

There are also certification courses for the various Customer Success functions which are more focused on customer satisfaction and the use of solutions: unlike sales representatives, they must be true experts in the solutions they support in order to provide the best possible assistance to customers.

Sharing and synergies must be set up between the sales, Go-to-market and Customer Success teams, regarding certification paths, for instance, in order to smooth the handover between these different players and thus improve the customer experience.

This entire organizational transformation approach reflects Lectra's desire to adapt its business model to current challenges: expertise, collaboration and sustainable value creation.

4.3.2. Artificial intelligence as a strategic opportunity to create value

Artificial Intelligence (AI) is a major opportunity for Lectra to strengthen the value created for its customers and to consolidate its position as a key player in Industry 4.0.

At Lectra, the integration of AI into offers is not new: these technologies have been used for years in the Group's solutions to support customers and meet or anticipate their growing needs. The recent advances in artificial intelligence today are enabling us to go even further, developing ever more powerful and innovative solutions. The integration of AI technologies improves the performance and operational efficiency of offers, automates complex processes, provides advanced analytics, and personalizes the user experience. These levers address the growing expectations of the markets targeted by the Group and are perfectly aligned with its strategy of developing SaaS offers and high-value solutions.

The implementation of AI in offers is a priority for all Group Product and R&D managers. The Chief Technology Officer is steering the deployment across the Group to ensure consistency, define the rules and best practices for a common architecture, and train the teams. This organisation ensures alignment between the technology strategy, the product roadmap and market needs. Supported by an

(36) Offer the customer a higher or more complete version of the product or service they are considering purchasing.
(37) Suggest products or services that are complementary to those the customer already purchases.

ecosystem of constantly evolving technologies and partners, Lectra is capitalizing on many years of experience in artificial intelligence, thus strengthening its position to anticipate Industry 4.0 transformations and develop high value-added use cases.

Lectra is deploying an action plan structured around four areas:

- the gradual integration of AI into offers: intelligent automation, process optimization, predictive analytics, improvement of quality and productivity for customers. A prioritization process and dedicated cross-functional governance have been put in place to target initiatives that will have the greatest impact for Lectra and its customers;
- the development of shared technological bricks: AI components that can be reused between the Group's different offers;
- upskilling teams skills: initial and ongoing AI training, methodological support, best practices in responsible development;
- structuring of governance and technology watch: steering by a steering committee, monitoring of data needs and market developments.

The objectives over a three-year period are as follows:

- generalize the integration of AI in offers;
- leverage the measurable impact of AI on customer performance.

5. Appendices

5.1 Appendix 1: due diligence

Core elements of due diligence	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	1.1. General presentation of the Group 1.3. Strategy 1.6. Sustainability governance and management
b) Engaging with affected stakeholders in all key steps of the due diligence	1.5. Stakeholder engagement
c) Identifying and assessing adverse impacts	1.7. Double materiality assessment
d) Taking actions to address those adverse impacts	2.3.1. Climate transition plan (climate mitigation policy) 2.3.2. Resilience analysis and climate change adaptation policy 3.2. Human resources policy – ESRS S1 3.4.1. Lectra solutions serving the social responsibility of users and customers 4.2.4. Managing the security of IT systems and solutions
e) Tracking the effectiveness of these efforts and communicating	2.3.4. Focus on the GHG assessment (E1-6) 2.3.4. Focus: GHG assessment (E1-6) / Carbon intensity 2.3.3. Energy consumption (E1-5) 2.3.3. Energy consumption (E1-5) / Renewable electricity 2.3.3. Energy consumption (E1-5) / Energy intensity 3.3. Human Resources policy monitoring indicators - ESRS S1: - Headcount - Compensation - Education and training - Health and safety at work - Non-employees 3.4.1. Lectra solutions serving the social responsibility of users and customers - Equipment compliant with EC Machinery Directive - Safety developments in every new equipment range 4.2.4. Managing the security of IT systems and solutions: - Percentage of employees trained - Number of cybersecurity incidents

5.2 Appendix 2: Material impacts, risks and opportunities for the Lectra Group (double materiality assessment)

	ESRS	Positive impact	Negative impact	Opportunity	Risk	Stakeholders involved	Time horizon*
Climate change contribution	E1		X			**Upstream** - Suppliers - Transporters of materials used in the manufacturing of Lectra machines **Downstream** - Lectra's customers - Good transporters for Lectra machines **Own operations** - Production activities - Own workforce subject to commuting and business travel	Short term Medium term Long term
Optimizing textile and leather consumption with Lectra solutions	E5	X		°		**Downstream:** Lectra's customers	Short term Medium term
Traceability: a driving force for transparency in the textile and leather industry	E5 | S4 | G1	X		°		**Downstream:** Lectra's customers and their own suppliers	Short term Medium term Long term
Environmental regulatory changes strengthen Lectra's market presence	Lectra specific			X		Own workforce **Downstream:** the society, especially customers in the fashion industry	Short term Medium term
Declining demand for Lectra offerings due to changing consumer patterns	Lectra specific				X	Own workforce **Downstream:** the society, especially customers in the fashion industry	Long term
Attractiveness, skills development and employee succession	S1	°	X	°	X	**Own workforce:** all Lectra collaborators	Short term Medium term
Corporate culture at the heart of Lectra's transformation	S1	°	X			**Own workforce:** all Lectra collaborators	Medium term
Lack of expertise and ownership of artificial intelligence by Lectra teams	S1		°		X	**Own workforce:** all Lectra collaborators	Medium term
Integration and collaboration following acquisitions	S1 | G1			°	X	**Own workforce:** all Lectra collaborators **Downstream:** - Lectra's customers - potential target companies	Short term Medium term
Customer-facing force transformation	Lectra specific | Lectra specific			°	X	**Own workforce:** sales and customer-related teams	Short term Medium term
Health and safety of Lectra equipment users	S4		X			**Downstream:** Lectra's customers	Short term Medium term Long term
Protecting customers' intellectual property against the risk of cyber attacks	G1	°	X	°	°	**Downstream:** Lectra's customers	Short term Medium term
Cyberattack on Lectra's information systems	G1				X	**Own operations:** Lectra's intellectual property	Short term Medium term
Uncompromising ethics that strengthen stakeholder confidence	G1	X		°		All stakeholders	Short term Medium term Long term
Artificial intelligence: a strategic opportunity to create value	Lectra specific			X		**Own operations:** offers development **Downstream:** Lectra's customers	Medium term Long term

■ Environment ■ Social ■ Governance

X → Material impacts, risks and opportunities that result from the double materiality analysis

° → Secondary, non-material perspectivefrom witch the subject can be considered (for example, a subject initially identified as a risk can be subsequently also become an opportunity if it is correctly apprehended ; the positive material impacts identified for the Group's offers are also financial opportunities)

* Definitions of time horizons according to the ESRS:
Short term : corresponds to the period chosen for the financial statements, which is one yea in this case; Medium term : between the period defined for the short term (one year in this case) and five years; Long term : more than five years

5.3 Appendix 3: Lectra's compliance with the CSRD disclosure requirements

ESRS	Disclosure requirement	Sustainability report section(s)
ESRS 2 – General disclosures		
ESRS 2	BP-1 – General basis for the preparation of sustainability statements	1.2. Methodology and scope of reporting
ESRS 2	BP-2 – Disclosures in relation to specific circumstances	1.1. General presentation of the Group 5.5. Appendix 5
ESRS 2	GOV-1 – The role of the administrative, supervisory and management bodies	1.6. Sustainability governance and management
ESRS 2	GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.6. Sustainability governance and management 1.7. Double materiality assessment
ESRS 2	GOV-3 – Integration of sustainability-related performance in incentive schemes	1.6. Sustainability governance and management / Sustainability based variable compensation criteria
ESRS 2	GOV-4 – Statement on due diligence	5.1. Appendix 1: due diligence
ESRS 2	GOV-5 – Risk management and internal controls over sustainability reporting	1.7. Double materiality assessment / Links with internal control and risk management
ESRS 2	SBM-1 – Strategy, business model and value chain	1.1. General presentation of the Group 1.3. Strategy 1.7. Double materiality assessment / Value chain
ESRS 2	SBM-2 – Interests and views of stakeholders	1.5. Stakeholder engagement
ESRS 2	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	1.7. Double materiality assessment / Double materiality assessment results
ESRS 2	IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	1.7. Double materiality assessment - Identification and assessment of the materiality of Impacts, Risks and Opportunities
ESRS 2	IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement	5.5. Appendix 3: This table
E1 – Climate change		
E1	GOV-3 – Integration of sustainability-related performance in incentive schemes	1.6. Sustainability governance and management / Sustainability based variable compensation criteria
E1	E1-1 – Transition plan for climate change mitigation	2.3.1. Climate transition plan (climate mitigation policy)
E1	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	2.3.2. Resilience analysis and climate change adaptation policy
E1	IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities	2.1. Material environmental impacts, risks and opportunities
E1	E1-2 – Policies related to climate change mitigation and adaptation	2.3.1. Climate transition plan (climate mitigation policy)
E1	E1-3 – Actions and resources in relation to climate change policies	2.3.1. Climate transition plan (climate mitigation policy) / Reduction levers; Action plan 2.3.2. Resilience analysis and climate change adaptation policy / Physical risk adaptation; Adaptation to transition risks and opportunities; Resources mobilized
E1	E1-4 – Targets related to climate change mitigation and adaptation	2.3.1. Climate transition plan (climate mitigation policy) / Reduction levers; Action plan 2.3.2. Resilience analysis and climate change adaptation policy / Key metrics and targets
E1	E1-5 – Energy consumption and mix	2.3.3. Energy consumption
E1	E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	2.3.4. Focus: carbon assessment
E1	E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	N/A
E1	E1-8 – Internal carbon pricing	N/A
E1	E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Phase-in: not published this year
E2 – Pollution		
E2	IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Not material for Lectra
E2	E2-1 – Policies related to pollution	
E2	E2-2 – Actions and resources related to pollution	
E2	E2-3 – Targets related to pollution	
E2	E2-4 – Pollution of air, water and soil	
E2	E2-5 – Substances of concern and substances of very high concern	
E2	E2-6 – Anticipated financial effects from pollution-related impacts, risks and opportunities	
E3 – Water and marine resources		
E3	IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	Not material for Lectra
E3	E3-1 – Policies related to water and marine resources	
E3	E3-2 – Actions and resources related to water and marine resources	
E3	E3-3 – Targets related to water and marine resources	

ESRS	Disclosure requirement	Sustainability report section(s)
E3	E3-4 – Water consumption	
E3	E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	
E4 – Biodiversity and ecosystems		
E4	E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model	
E4	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	
E4	IRO-1 – Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	
E4	E4-2 – Policies related to biodiversity and ecosystems	Not material for Lectra
E4	E4-3 – Actions and resources related to biodiversity and ecosystems	
E4	E4-4 – Targets related to biodiversity and ecosystems	
E4	E4-5 – Impact metrics related to biodiversity and ecosystems change	
E4	E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	
E5 – Resource use and circular economy		
E5	IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	2.1. Material environmental impacts, risks and opportunities
E5	E5-1 – Policies related to resource use and circular economy	2.4. Eco-design policy
E5	E5-2 – Actions and resources related to resource use and circular economy	2.4.3. Eco-design policy / Eco-design actions
E5	E5-3 – Targets related to resource use and circular economy	2.4.3. Eco-design policy / Eco-design actions / Key metrics and targets
E5	E5-4 – Resource inflows	Not material for Lectra
E5	E5-5 – Resource outflows	2.4.3. Eco-design policy / Eco-design actions / Key metrics and targets
E5	E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Not material for Lectra
S1 – Own workforce		
S1	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	3.1. Material social impacts, risks and opportunities
S1	S1-1 – Policies related to own workforce	3.2. Human resources policy – ESRS S1
S1	S1-2 – Processes for engaging with own workers and workers' representatives about impacts	3.2.2. The fundamentals, non-negotiable for Lectra / Organization of labor relations
S1	S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	3.2.2. The fundamentals, non-negotiable for Lectra / Organization of labor relations 3.2.3. Four ambitions to support the Group's transformation / Ambition 1: Enhance Lectra's attractiveness / Enrich the employee experience 4.2.1. Business conduct governance / Whistleblowing management
S1	S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	3.2. Human resources policy – ESRS S1
S1	S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.2. Human resources policy – ESRS S1
S1	S1-6 – Characteristics of the undertaking's employees	3.3. Human Resources policy monitoring indicators - ESRS S1
S1	S1-7 - Characteristics of non-employee workers in the undertaking's own workforce	3.3. Human Resources policy monitoring indicators - ESRS S1
S1	S1-8 – Collective bargaining coverage and social dialogue	3.2.2. Fundamentals, non-negotiable for Lectra / Organization of labor relations; Information on collective agreements
S1	S1-9 – Diversity metrics	3.3. Human Resources policy monitoring indicators - ESRS S1 / Headcount
S1	S1-10 – Adequate wages	3.3. Human Resources policy monitoring indicators - ESRS S1 / Compensation
S1	S1-11 – Social protection	Phase-in: not published this year
S1	S1-12 – Persons with disabilities	3.2.2. Fundamentals, non-negotiable for Lectra / Diversity, equal opportunities and inclusion
S1	S1-13 – Training and skills development metrics	3.3. Human Resources policy monitoring indicators - ESRS S1 / Training
S1	S1-14 – Health and safety metrics	3.3. Human Resources policy monitoring indicators - ESRS S1 / Occupational health and safety policy
S1	S1-15 – Work-life balance metrics	Not material for Lectra

ESRS	Disclosure requirement	Sustainability report section(s)
S1	S1-16 – Compensation metrics (pay gap and total compensation)	3.3. Human Resources policy monitoring indicators - ESRS S1 / Compensation
S1	S1-17 – Incidents, complaints and severe human rights impacts	Not material for Lectra
S2 – Workers in the value chain		
S2	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	Not material for Lectra
S2	S2-1 – Policies related to value chain workers	
S2	S2-2 – Processes for engaging with value chain workers about impacts	
S2	S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	
S2	S2-4 - Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	
S2	S2-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
S3 – Affected communities		
S3	SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	Not material for Lectra
S3	S3-1 - Policies related to affected communities	
S3	S3-2 - Processes for engaging with affected communities about impacts	
S3	S3-3 - Processes to remediate negative impacts and channels for affected communities to raise concerns	
S3	S3-4 - Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	
S3	S3-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	
S4 – Consumers and end-users		
S4	SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model	3.1. Material social impacts, risks and opportunities
S4	S4-1 – Policies related to consumers and end-users	3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users
S4	S4-2 – Processes for engaging with consumers and end-users about impacts	3.4.2. Dialogue with customers
S4	S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	3.4.2. Dialogue with customers / Handling customer feedback and incident reports
S4	S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users
S4	S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users
G1 – Business conduct		
G1	GOV-1 – The role of the administrative, supervisory and management bodies	4.2.1. Governance of business conduct / Bodies overseeing business conduct
G1	G1-1 – Business conduct and corporate culture policies	4.2.1. Governance of business conduct / Code of Ethics 4.2.2. Focus: Governance of responsible purchasing 4.2.3. Governance of acquisitions 4.2.4. Managing the security of IT systems and solutions 4.3.1. Transformation, sales teams and customer relations 4.3.2. Artificial intelligence as a strategic opportunity to create value
G1	G1-2 – Management of relationships with suppliers	4.2.2. Focus: Governance of responsible purchasing
G1	G1-3 – Prevention and detection of corruption and bribery	4.2.1. Governance of business conduct / Code of Ethics
G1	G1-4 – Confirmed incidents of corruption or bribery	4.2.1. Governance of business conduct / Key metrics
G1	G1-5 – Political influence and lobbying activities	Not material for Lectra
G1	G1-6 – Payment practices	

5.4 Appendix 4: GRI concordance table

GRI reference	Description	Report chapters	Sections and subsections
GRI 2			
GRI 2 – ORGANIZATION AND REPORTING PRACTICES			
2-1	Organizational details	General presentation of the Group	1.1 General presentation of the Group
2-2	Entities included in the organization's sustainability reporting	Sustainability report	1.2. Methodology and scope of reporting
2-3	Reporting period, frequency and contact point	Sustainability report	1.2. Methodology and scope of reporting
2-4	Restatements of information	Sustainability report	1.2. Methodology and scope of reporting
2-5	External assurance	Sustainability report	6. Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852
GRI 2 – ACTIVITIES AND WORKERS			
2-6	Activities, value chain and other business relationships	Sustainability report	1.1. General presentation of the Group 1.7. Double materiality assessment
2-7	Employees	Sustainability report	3.3. Human Resources policy monitoring indicators - ESRS S1
2-8	Workers who are not employees	Sustainability report	3.3. Human Resources policy monitoring indicators - ESRS S1
GRI 2 – GOVERNANCE			
2-9	Governance structure and composition	Corporate Governance Report	1. Directors and managing bodies
2-10	Nomination and selection of the highest governance body	Corporate Governance Report	1. Directors and managing bodies
2-11	Chair of the highest governance body	Corporate Governance Report	1. Directors and managing bodies
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability report	1.6. Sustainability governance and management
2-13	Delegation of responsibility for managing impacts	Sustainability report	1.6. Sustainability governance and management
2-14	Role of the highest governance body in sustainability reporting	Sustainability report	1.6. Sustainability governance and management
2-15	Conflicts of interest	Corporate Governance Report	1. Directors and managing bodies
2-16	Communication of critical concerns	Corporate Governance Report	1. Directors and managing bodies
2-17	Collective knowledge of the highest governance body	Corporate Governance Report	1. Directors and managing bodies
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report	1. Directors and managing bodies
2-19	Remuneration policies	Corporate Governance Report	2. Compensation and benefits of Company Officers and Directors
2-20	Process to determine remuneration	Corporate Governance Report	2. Compensation and benefits of Company Officers and Directors
2-21	Annual total compensation ratio	Sustainability report	3.3. Human Resources policy monitoring indicators - ESRS S1
GRI 2 – STRATEGY, POLICIES AND PRACTICES			
2-22	Statement on sustainable development strategy	Sustainability report	1.3. Strategy
2-23	Policy commitments	Sustainability report	2.2. Environmental policy 2.3.1. Climate transition plan (climate mitigation policy) 2.3.2. Resilience analysis and climate change adaptation policy 2.4. Eco-design policy 3.2. Human resources policy – ESRS S1 3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users 4.2.2. Focus: Governance of responsible purchasing

GRI reference	Description	Report chapters	Sections and subsections
			4.2.4. Managing the security of IT systems and solutions / Cybersecurity policy
2-24	Embedding policy commitments	Sustainability report	2.2. Environmental policy 2.3.1. Climate transition plan (climate mitigation policy) 2.3.2. Resilience analysis and climate change adaptation policy 2.4. Eco-design policy 3.2. Human resources policy – ESRS S1 3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users 4.2.2. Focus: Governance of responsible purchasing 4.2.4. Managing the security of IT systems and solutions / Cybersecurity policy
2-25	Processes to remediate negative impacts	Sustainability report	2.2. Environmental policy 2.3.1. Climate transition plan (climate mitigation policy) 2.3.2. Resilience analysis and climate change adaptation policy 2.4. Eco-design policy 3.2. Human resources policy – ESRS S1 3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users 4.2.2. Focus: Governance of responsible purchasing 4.2.4. Managing the security of IT systems and solutions / Cybersecurity policy
2-26	Mechanisms for seeking advice and raising concerns	Sustainability report	2.2. Environmental policy 2.3.1. Climate transition plan (climate mitigation policy) 2.3.2. Resilience analysis and climate change adaptation policy 2.4. Eco-design policy 3.2. Human resources policy – ESRS S1 3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users 4.2.2. Focus: Governance of responsible purchasing 4.2.4. Managing the security of IT systems and solutions / Cybersecurity policy
2-27	Compliance with laws and regulations	Sustainability report	4.2.1. Governance of business conduct
2-28	Membership associations	Sustainability report	1.8. Assessment of the Group's non-financial performance
GRI 2 – STAKEHOLDER ENGAGEMENT			
2-29	Approach to stakeholder engagement	Sustainability report	1.5. Stakeholder engagement
2-30	Collective bargaining	Sustainability report	3.2.2. Fundamentals, non-negotiable for Lectra / Organization of labor relations; Information on collective agreements
GRI 200			
GRI 201 – ECONOMIC PERFORMANCE			
201-1	Direct economic value generated and distributed	General presentation of the Group	Business model
201-2		Sustainability report	1.7. Double materiality assessment

GRI reference	Description	Report chapters	Sections and subsections
	Financial implications and other risks and opportunities due to climate change		
GRI 202 – MARKET PRESENCE			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Sustainability report	3.3. Human Resources policy monitoring indicators - ESRS S1
202-2	Proportion of senior management hired from the local community	Information not available (not material for Lectra's business: nm)	-
GRI 203 – INDIRECT ECONOMIC IMPACT			
203-1	Infrastructure investments and services supported	Sustainability report	1.8. Assessment of the Group's non-financial performance
203-2	Significant indirect economic impacts	Sustainability report	1.8. Assessment of the Group's non-financial performance
GRI 204 – PROCUREMENT PRACTICES			
204-1	Proportion of spending on local suppliers	Sustainability report	4.2.1. Governance of business conduct
GRI 205 – ANTICORRUPTION			
205-1	Operations assessed for risks related to corruption	Sustainability report	4.2.1. Governance of business conduct
205-2	Communication and training about anti-corruption policies and procedures	Sustainability report	4.2.1. Governance of business conduct
205-3	Confirmed incidents of corruption and actions taken	Sustainability report	4.2.1. Governance of business conduct
GRI 206 – ANTI-COMPETITVE BEHAVIOUR			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability report	4.2.1. Governance of business conduct
GRI 207 – TAX			
207-1	Approach to tax	Management Discussion and Analysis	3. Control environment and risk factors
207-2	Tax governance, control, and risk management	Management Discussion and Analysis	3. Control environment and risk factors
207-3	Stakeholder engagement and management of concerns related to tax	Management Discussion and Analysis	3. Control environment and risk factors
207-4	Country-by-country reporting	Information not available	-
GRI 300			
GRI 301 – MATERIALS			
301-1	Materials used by weight or volume	Sustainability report	2.4. Eco-design policy
301-2	Recycled input materials used	Sustainability report	2.4. Eco-design policy
301-3	Reclaimed products and their packaging materials	Sustainability report	2.4. Eco-design policy
GRI 302 – ENERGY			
302-1	Energy consumption within the organization	Sustainability report	2.3.3. Energy consumption
302-2	Energy consumption outside of the organization	Sustainability report	2.3.3. Energy consumption
302-3	Energy intensity	Sustainability report	2.3.3. Energy consumption
302-4	Reduction of energy consumption	Sustainability report	2.3.3. Energy consumption
302-5	Reductions in energy requirements of products and services	Sustainability report	2.3.3. Energy consumption
GRI 303 – WATER AND EFFLUENTS			
303-1	Interactions with water as a shared resource	Information not available (nm)	-
303-2	Management of water discharge-related impacts	Information not available (nm)	-
303-3	Water withdrawal	Information not available (nm)	-
303-4	Water discharge	Information not available (nm)	-
303-5	Water consumption	Information not available (nm)	-
GRI 304 – BIODIVERSITY			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Information not available (nm)	-
304-2	Significant impacts of activities, products and services on biodiversity	Information not available (nm)	-
304-3	Habitats protected or restored	Information not available (nm)	-
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information not available (nm)	-
GRI 305 – EMISSIONS			
305-1	Direct (Scope 1) GHG emissions	Sustainability report	2.3.4. Focus: carbon assessment
305-2	Direct (Scope 2) GHG emissions	Sustainability report	2.3.4. Focus: carbon assessment

GRI reference	Description	Report chapters	Sections and subsections
305-3	Other indirect (Scope 3) GHG emissions	Sustainability report	2.3.4. Focus: carbon assessment
305-4	GHG emissions intensity	Sustainability report	2.3.4. Focus: carbon assessment
305-5	GHG emission reduction	Sustainability report	2.3.4. Focus: carbon assessment
305-6	Emissions of ozone-depleting substances (ODS)	Information not available (nm)	-
305-7	Nitrogen oxide emissions	Information not available (nm)	-
GRI 306 – WASTE			
306-1	Waste generation and significant waste-related impacts	Sustainability report	2.4. Eco-design policy
306-2	Management of significant waste-related impacts	Sustainability report	2.4. Eco-design policy
306-3	Waste generated	Sustainability report	2.4. Eco-design policy
306-4	Waste diverted from disposal	Sustainability report	2.4. Eco-design policy
306-5	Waste directed to disposal	Sustainability report	2.4. Eco-design policy
GRI 308 – SUPPLIER ENVIRONMENTAL ASSESSMENT			
308-1	New suppliers that were screened using environmental criteria	Sustainability report	4.2.1. Governance of business conduct
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability report	4.2.1. Governance of business conduct
GRI 400			
GRI 401 – RECRUITMENT			
401-1	New employee hires and employee turnover	Sustainability report	3.2. Human resources policy – ESRS S1
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability report	3.2. Human resources policy – ESRS S1
401-3	Parental leave	Sustainability report	3.2. Human resources policy – ESRS S1
GRI 403 – OCCUPATIONAL HEALTH AND SAFETY			
403-1	Occupational health and safety management system	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work 3.3. Human Resources policy monitoring indicators - ESRS S1
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work 3.3. Human Resources policy monitoring indicators - ESRS S1
403-3	Occupational health services	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work
403-5	Worker training on occupational health and safety	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work
403-6	Promotion of worker health	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work
403-8	Workers covered by an occupational health and safety management system	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work
403-9	Work-related injuries	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work 3.3. Human Resources policy monitoring indicators - ESRS S1
403-10	Occupational illnesses	Sustainability report	3.2.2. The fundamentals, non-negotiable for Lectra / Health and safety at work
GRI 404 – TRAINING AND EDUCATION			
404-1	Average hours of training per year per employee	Sustainability report	3.2. Human resources policy - ESRS S1 / Ambition 2: increase the employability of employees 3.3. Human Resources policy monitoring indicators - ESRS S1
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability report	3.2. Human resources policy - ESRS S1 / Ambition 2: increase the employability of employees
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability report	3.2. Human resources policy - ESRS S1 / Ambition 2: increase the employability of employees 3.3. Human Resources policy monitoring indicators - ESRS S1

GRI reference	Description	Report chapters	Sections and subsections
GRI 405 – DIVERSITY AND EQUAL OPPORTUNITY			
405-1	Diversity of governance bodies and employees	Sustainability report	1.6. Sustainability governance and management
405-2	Ratio of basic salary and remuneration of women to men	Sustainability report	3.3. Human Resources policy monitoring indicators - ESRS S1
GRI 406 – NON-DISCRIMINATION			
406-1	Incidents of discrimination and corrective actions taken	Information not available	-
GRI 407 – FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability report	4.2.1. Governance of business conduct
GRI 408 – CHILD LABOR			
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability report	4.2.1. Governance of business conduct
GRI 409 – FORCED OR COMPULSORY LABOR			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability report	4.2.1. Governance of business conduct
GRI 410 - SECURITY PRACTICES			
410-1	Security personnel trained in human rights policies or procedures	Sustainability report	3.2. Human resources policy – ESRS S1
GRI 411 - RIGHTS OF INDIGENOUS PEOPLES			
411-1	Incidents of violations involving rights of indigenous peoples	Information not available (nm)	-
GRI 413 – LOCAL COMMUNITIES			
413-1	Operations with local community engagement, impact assessments, and development programs	Information not available (nm)	-
413-2	Operations with significant actual and potential negative impacts on local communities	Information not available (nm)	-
GRI 414 – SUPPLIER SOCIAL ASSESSMENT			
414-1	New suppliers that were screened using social criteria	Sustainability report	4.2.1. Governance of business conduct
414-2	Negative social impacts in the supply chain and actions taken	Sustainability report	4.2.1. Governance of business conduct
GRI 415 – PUBLIC POLICIES			
415-1	Political contributions	Information not available (nm)	-
GRI 416 – CUSTOMER HEALTH AND SAFETY			
416-1	Assessment of the health and safety impacts of product and service categories	Sustainability report	3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability report	3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users
GRI 417 – MARKETING AND LABELING			
417-1	Requirements for product and service information and labeling	Information not available	
417-2	Incidents of non-compliance concerning product and service information and labeling	Information not available	
417-3	Incidents of non-compliance concerning the health and safety impacts of products and services	Information not available	
GRI 418 – CUSTOMER PRIVACY			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability report	4.2.4. Managing the security of IT systems and solutions

5.5 Appendix 5: list of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sections of the report
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13, Table 1, Annex I		Commission Delegated Regulation (EU) 2020/ 1816, Annex II (27)		1.6. Sustainability governance and management
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Commission Delegated Regulation (EU) 2020/ 1816, Annex II		1.6. Sustainability governance and management
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10, Table 3, Annex I				1.7.Double materiality assessment 5.1. Appendix 1
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4, Table 1, Annex I	Regulation (EU) 575/ 2013, Article 449(a) Commission Implementing Regulation (EU) 2022/ 2453 (28) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Commission Delegated Regulation (EU) 2020/ 1816, Annex II		Not relevant
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table 2, Annex I		Commission Delegated Regulation (EU) 2020/ 1816, Annex II		Not relevant
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table 1, Annex I		Delegated Regulation (EU) 2020/1818, Article 12(1) (29) Delegated Regulation (EU) 2020/ 1816, Annex II		Not relevant
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/ 1816, Annex II		Not relevant
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/ 1119, Article 2(1)	2.3.1. Climate transition plan (climate mitigation policy)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/ 2453 Template 1: Banking portfolio - Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		2.3.1. Climate transition plan (climate mitigation policy)
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4, Table 2, Annex I	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/ 2453 Template 3: Banking portfolio – Climate change transition risk:	Delegated Regulation (EU) 2020/1818, Article 6		2.3.1. Climate transition plan (climate mitigation policy)

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sections of the report
		alignment metrics			
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5, Table 1, and Indicator number 5, Table 2, Annex I				Non-material
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5, Table 1, Annex I				2.3.3. Energy consumption
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6, Table 1, Annex I				2.3.3. Energy consumption / Energy intensity
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2, Table 1, Annex I	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking portfolio - Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		2.3.4. Focus: GHG assessment
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicator number 3, Table 1, Annex 1	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		2.3.4. Focus: GHG assessment / Carbon intensity
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not relevant
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not published – phase-in for E1-9
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66(a) ESRS E1-9 Location of significant assets exposed to significant physical risk Paragraph 66(c)		Article 449a of Regulation (EU) No 575/2013, Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47, Template 5: Banking portfolio – Climate change physical risk: exposures subject to physical risk			Not published – phase-in for E1-9
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralized by immovable property - Energy efficiency of the collateral			Not published – phase-in for E1-9

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sections of the report
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Commission Delegated Regulation (EU) 2020/ 1818, Annex II		Not published – phase-in for E1-9
ESRS E2-4 Amount of each pollutant listed in Annex II of the EPRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8, Table 1, Annex I ; Indicator number 2, Table 2, Annex I, Indicator number 1, Table 2, Annex I ; Indicator number 3, Table 2, Annex I				Non-material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7, Table 2, Annex I				Non-material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8, Table 2, Annex I				Non-material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12, Table 2, Annex I				Non-material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2, Table 2, Annex I				Non-material
ESRS E3-4 Total water consumption in m3 per net revenues on own operations paragraph 29	Indicator number 6.1, Table 2, Annex I				Non-material
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7, Table 1, Annex I				Non-material
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10, Table 2, Annex I				Non-material
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14, Table 2, Annex I				Non-material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11, Table 2, Annex I				Non-material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12, Table 2, Annex I				Non-material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15, Table 2, Annex I				Non-material
ESRS E5-5 Non recycled waste paragraph 37 (d)	Indicator number 13, Table 2, Annex I				2.4. Eco-design policy / Eco-design actions / Key metrics and targets
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9, Table 1, Annex I				Hazardous waste: 2.4 Eco-design policy / Eco-design actions / Key indicators and targets Radioactive waste: Not relevant
ESRS 2- SBM3 - S1	Indicator number 13, Table 3, Annex I				3.2. Human resources policy – ESRS S1

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sections of the report
Risk of incidents of forced labor paragraph 14 (f)					4.2.1. Governance of business conduct / Code of Ethics
ESRS 2- SBM3 - S1 Risk of incidents of child labor paragraph 14 (g)	Indicator number 12, Table 3, Annex I				3.2. Human resources policy – ESRS S1 4.2.1. Governance of business conduct / Code of Ethics
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9, Table 3 and Indicator number 11, Table 1, Annex I				3.2. Human resources policy – ESRS S1 4.2.1. Governance of business conduct / Code of Ethics
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 21			Commission Delegated Regulation (EU) 2020/ 1816, Annex II		3.2. Human resources policy – ESRS S1 4.2.1. Governance of business conduct / Code of Ethics
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11, Table 3, Annex I				Non-material
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1, Table 3, Annex I				3.2. Human resources policy – ESRS S1 / 3.2.2. Non-negotiable fundamentals for Lectra / Health and safety at work
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5, Table 3, Annex I				3.2. Human resources policy – ESRS S1 / 3.2.2. Non-negotiable fundamentals for Lectra / Organization of labor relations 4.2.1. Governance of business conduct / Code of Ethics
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2, Table 3, Annex I		Commission Delegated Regulation (EU) 2020/ 1816, Annex II		3.2. Human resources policy – ESRS S1 / 3.2.2. Non-negotiable fundamentals for Lectra / Health and safety at work 3.3. Human Resources policy monitoring indicators - ESRS S1
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3, Table 3, Annex I				3.2. Human resources policy – ESRS S1 / 3.2.2. Non-negotiable fundamentals for Lectra / Health and safety at work 3.3. Human Resources policy monitoring indicators - ESRS S1
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12, Table 1, Annex I		Delegated Regulation (EU) 2020/1816, Annex II		3.3. Human Resources policy monitoring indicators - ESRS S1
ESRS S1-16	Indicator number 8, Table 3, Annex I				3.3. Human Resources policy monitoring indicators - ESRS S1

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sections of the report
Excessive CEO pay ratio paragraph 97 (b)					
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table 3, Annex I				Non-material
ESRS S1-17 Nonrespect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 104(a)	Indicator number 10, Table 1 and Indicator number 14, Table 3, Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12 (1)		Non-material
ESRS 2- SBM3 – S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b)	Indicators number 12 and number 13, Table 3, Annex I				Non-material
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9, Table 3 and Indicator number 11, Table 1, Annex I				Non-material
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicators number 11 and number 4, Table 3, Annex I				Non-material
ESRS S2-1 Nonrespect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table 1, Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12 (1)		Non-material
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Non-material
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14, Table 3, Annex I				Non-material
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9, Table 3 and Indicator number 11, Table 1, Annex I				Non-material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles and/or OECD guidelines paragraph 17	Indicator number 10 Table 1, Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12 (1)		Non-material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14, Table 3, Annex I				Non-material
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table 3 and Indicator number 11, Table 1 of Annex I				3.4.1. Lectra solutions serving the social responsibility of users and customers / Safe and easy-to-use equipment improving working conditions for users
ESRS S4-1	Indicator number 10 Table 1, Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation		3.4. Consumers and end-users - ESRS S4

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Sections of the report
Nonrespect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 17			(EU) 2020/1818, Article 12 (1)		4.2.1. Governance of business conduct / Code of Ethics
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14, Table 3, Annex I				3.4. Consumers and end-users - ESRS S4 4.2.1. Governance of business conduct / Code of Ethics
ESRS G1-1 United Nations Convention against Corruption paragraph 10(b)	Indicator number 15 Table 3, Annex I				Non-material
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6, Table 3, Annex I				Non-material
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17, Table 3, Annex I		Delegated Regulation (EU) 2020/1816, Annex II		4.2.1. Business conduct governance / Whistleblowing system
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16, Table 3, Annex I				Non-material

5.6 Appendix 6 : description of greenhouse gas emissions assessment categories

GHG Protocol categories	Within the Group	Data sources
1.1 Generation of electricity, heat or steam	Emissions from gas consumption for heating buildings	Physical data collected on industrial and tertiary sites Calculation: Sweep platform
1.2 Transportation of materials, products, waste, and employees	Emissions related to the use of fuel for journeys made by the vehicle fleet	Data estimated from km driven and vehicle types Calculation: Sweep platform
1.3 Physical or chemical processing	Not applicable	Not applicable
1.4 Fugitive emissions	Emissions from refrigerant leaks from building air-conditioning systems	Physical data collected on industrial sites Data estimated based on surface areas of air-conditioned buildings Calculation: Sweep platform
2.1 Electricity-related indirect emissions	Emissions linked to the production of electricity consumed by buildings	Physical data collected on industrial and tertiary sites Compute: Sweep platform
3.1 Purchased goods and services	Emissions from all goods (and services) purchased by Lectra. The main purchase is steel for equipment production	Monetary and physical data Calculation: Greenly platform
3.2 Capital goods	Emissions linked to fixed assets (IT equipment, furniture, etc.)	Financial data Calculation: Greenly platform
3.3 Fuel and energy-related activities not included in scope 1 or scope 2	Emissions corresponding to the upstream energy consumed by buildings and vehicles	Physical data collected on industrial and tertiary sites Calculation: Greenly platform
3.4 Upstream transportation and distribution	Emissions from freight transport	Physical data (from a MSD) and monetary data Calculation: Greenly platform
3.5 Waste generated in operations	Emissions generated by the treatment of waste	Physical data collected on industrial sites (volume and treatment) Estimated data on tertiary sites Calculation: Greenly platform
3.6 Business travel	Emissions from business travel (car, train, plane and hotels)	Data calculated and transmitted by Egencia, the Group's travel agency Calculation: Greenly platform
3.7 Employee commuting	Emissions corresponding to the travel of all employees between home and workplace	Data extrapolated from a questionnaire completed by employees Calculation: Greenly platform
3.8 Upstream leased assets	Emissions from leased assets (vehicles and storage space)	Monetary and physical data Calculation: Greenly platform
3.9 Downstream transportation and distribution	Not applicable	Not applicable
3.10 Processing of sold products	Not applicable	Not applicable
3.11 Use of sold products	Emissions resulting from the electricity consumption of equipment sold throughout its use by the customer	Physical data based on the electricity consumption of each equipment range
3.12 End-of-life treatment of sold products	Emissions linked to the treatment of equipment sold at end-of-life	Data estimated on the basis of life-cycle analyses carried out on each range of equipment sold
3.13 Downstream leased assets	Not applicable	Not applicable
3.14 Franchises	Not applicable	Not applicable
3.15 Investments	Not applicable	Not applicable

5.7 Appendix 7: TCFD framework for the identification of climate risks and opportunities

Transition risks

➡ Political and legal

- Increase in the price of greenhouse gas emissions
- Strengthening of disclosure obligations
- Mandates and regulations for existing products and services
- Exposure to litigation
- Reputational

➡ Reputational

- Shifts in consumer preferences
- Stigmatization of sector
- Increased stakeholder concerns or negative comments from them

➡ Market

- Change in customer behavior
- Uncertainty in market signals
- Increased cost of raw materials

➡ Technological

- Substitution of existing products and services with lower emissions options
- Unsuccessful investment in new technologies
- Costs of transition to lower emissions technology

Climate-related opportunities

➡ Resource efficiency

- Use of more efficient modes of transport, production and distribution processes, or recycling
- Shift to more efficient buildings
- Reduction in water use and consumption

➡ Energy source

- Use of low-emission energy sources, political incentives or new technologies
- Participation in the carbon market
- Transition to decentralized energy production

➡ Markets

- Access to new markets
- Use of public sector incentives
- Access to new assets and locations requiring insurance coverage

➡ Resilience

- Participation in renewable energy programs and adoption of energy efficiency measures
- Substitutes/diversification of resources

➡ Products and services

- Development of low-emission goods and services, climate change adaptation and insurance risk management solutions, new products and services through research & development and innovation
- Ability to diversify business activities/changing consumer preferences

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

(For the year ended December 31, 2025)

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

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

To the Shareholders,

LECTRA S.A.
16-18, rue Chalgrin
75016 Paris

This report is issued in our capacity as Statutory Auditors of LECTRA (hereinafter the "entity"). It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the financial year ended December 31, 2025 and included the Group Management Discussion in Sections 2 to 6 of Chapter 2 "Sustainability Report" of the annual financial report (hereinafter the "Sustainability Report").

Our work, which is based on this information, was carried out in a context characterized by uncertainties regarding the interpretation of the legal texts and the development of practices in place.

Pursuant to Article L. L.233-28-4 of the French Commercial Code (*Code de commerce*), LECTRA is required to include the abovementioned information in a separate section of the Group Management Discussion.

This information provides an understanding of the impact of the Group's activity on sustainability matters, as well as the way in which these matters influence the development of its business, performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to II of Article L. 821-54 of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29*ter* of Directive (EU) 2013/34 of the European Parliament and of the Council of June 26, 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 (hereinafter ESRS for European Sustainability Reporting Standards), of the process implemented by LECTRA to determine the Information reported, and, where applicable to the entity, compliance with the requirement to consult with the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code (*code du travail*);
- compliance of the sustainability information included in the Sustainability Report with the provisions of Article L.L.233-28-4 of the French Commercial Code (*code de commerce*), including with the ESRS; and
- compliance with the requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including those on independence, and quality control, prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on limited assurance engagements on the certification of sustainability information and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

In the three separate parts of the report that follow, we present, for each of the parts covered by our engagement, the nature of the procedures we carried out, the conclusions we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures we carried out with regards to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken in isolation and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three parts of our engagement.

Finally, where it was deemed necessary to draw your attention to one or more items of sustainability information provided by LECTRA in the Group Management Discussion, we have included an emphasis of matter paragraph hereafter.

The limits of our engagement

As the purpose of our engagement is to provide limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide a guarantee regarding the viability or the quality of the management of LECTRA, in particular it does not provide an assessment of the relevance of the choices made by LECTRA in terms of action plans, targets, policies, scenario analyses and transition plans, that extends beyond compliance with the ESRS reporting requirements.

Nor does our engagement cover the comparative data regarding 2023 and 2022.

Furthermore, in relation to forward-looking information, as forecasts are by definition uncertain, actual results may differ from the forecasts presented in the Group Management Discussion.

Our engagement does, however, allow us to express conclusions regarding the process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

The sustainability information and the information provided for by Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty because of incomplete scientific and economic knowledge and due to the quality of the external data used. Certain information is sensitive to methodological choices, assumptions and/or estimates used to prepare the information presented in the Group Management Discussion.

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

→ **Nature of the procedures carried out**

Our procedures consisted in verifying that:

- the process defined and implemented by LECTRA including the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labor Code has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities that are disclosed in the Sustainability Report; and
- the information provided on this process also complies with the ESRS.

→ **Conclusions of the procedures carried out**

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by LECTRA with the ESRS.

→ **Elements that received particular attention**

The elements to which we paid particular attention concerning the compliance with the ESRS of the process implemented by LECTRA to determine the information reported are presented below.

Information about how the entity updated its double materiality assessment is provided in paragraph 1.7 "Double materiality assessment" of the Sustainability Report.

We spoke to the persons we deemed appropriate and inspected the documentation available to understand:

- the stakeholders that were consulted in 2025 and the analysis carried out by the entity as a result thereof that led to changes to the double materiality assessment and actual impacts, risks and opportunities identified by the entity;
- the changes made, compared to the previous financial year, to the list of actual and potential impacts (positive and negative), risks and opportunities ("IRO") identified by the entity.

Based on our professional judgment, our duties have consisted in particular of:

- critically assessing the analyses carried out by the entity on the documentation and the investigative procedures applied by the entity to update its double materiality assessment;
- assess the relevance of the changes made by the entity to the assessment of the actual and potential impacts, risks and opportunities identified with regard to:
  - our knowledge of the entity;
  - the results of the consultation of the stakeholders carried out by the entity;
  - the risk assessments carried out by the entity;
  - the available benchmark that we deemed relevant;
- assess, for changes affecting the real and potential impacts, risks and opportunities, the compliance of the impact materiality and financial materiality assessment process implemented by the entity (including the thresholds) with the criteria defined by ESRS 1;
- assess the appropriateness of the description given in this regard in paragraph 1.7 "Double materiality assessment" of the Sustainability Repor.

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

→ **Nature of procedures carried out**

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

- the disclosures provided provide an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Report, including the general basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by LECTRA for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions or inconsistencies, i.e., that are likely to influence the judgment or decisions of the users of this information.

→ **Conclusions of the procedures carried out**

Based on the procedures we have carried out, we have not identified materials errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Group's Sustainability Report with the requirements of Article L. L.233-28-4 of the French Commercial Code, including the ESRS.

→ **Emphasis of matter**

Without qualifying our conclusion, we draw your attention to the information included in the "Methodology" paragraph of Section 2.3.4 "Focus: carbon assessment (E1-6)" of the Sustainability Report, which specifies the calculation methods and the presentation of the carbon report.

→ **Elements that received particular attention**

The elements to which we paid particular attention concerning the compliance of the sustainability information included in the Sustainability Report with the provisions of Article L. L.233-28-4 of the French Commercial Code, including the ESRS, are presented below.

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

The information published with regard to the transition plan and the greenhouse gas emissions statement presented respectively in paragraphs 2.3.1 "Climate transition plan (climate change mitigation policy)" and 2.3.4 "Spotlight on the Carbon Report (E1-6)" of the Sustainability Report.

Our audit procedures mainly consisted in:

- assessing, based on interviews conducted with the relevant people, if the description of the policies, actions and targets put in place by the entity cover the following areas: climate change mitigation, adaptation to climate change and energy efficiency;
- assessing the appropriateness of the information presented in paragraphs 2.3.1 “Climate transition plan (climate change mitigation policy)” and 2.3.4 “Spotlight on the Carbon Report (E1-6)” of the Sustainability Report and its overall consistency with our knowledge of the entity.

With regard to the information reported on the greenhouse gas emissions statement:

- we assessed the consistency of the scope used to assess greenhouse gas emissions with the scope of the consolidated financial statements and the upstream and downstream value chain;
- we reviewed the greenhouse gas emissions inventory protocol used by the entity to draw up its greenhouse gas emissions statement, and we assessed how it was applied to Scopes 1 and 2.
- with regard to Scope 3 emissions:
  - we assessed the justification for the inclusions and exclusions of the various categories and the transparency of the information provided in this respect;
  - with regard to the estimations relating to category 11 of Scope 3 used by the entity, by interviewing the people involved, we have gained an understanding of the method used to calculate the estimated data and the sources of information on which these estimations are based, and we have assessed if the method has been applied consistently;
- we assessed the appropriateness of the emission factors used and the calculation of the relevant conversions, as well as the calculation and extrapolation assumptions;
- for physical data, such as energy consumption of the entity and the energy consumption of the equipment sold, we reconciled the underlying data used to draw up the greenhouse gas emissions statement, together with the supporting documents, using sampling techniques;
- we performed analytical procedures;
- we checked the mathematical accuracy of the calculations used to establish this information.

With regard to the verifications with regard to the transition plan for climate change mitigation, our work consisted primarily in:

- assessing if the information published with regard to the transition plan meet the requirements of ESRS E1, describe the key assumptions underlying this plan in an appropriate manner, it being specified that we are not required to issue an opinion on the appropriateness or the level of ambition of the targets of this transition plan;
- assessing the physical risk assessment carried out by the entity;
- assessing if this transition plan reflects the commitments made by the entity as declared in the entity’s environmental policy;
- assessing the consistency of the main information provided with regard to the transition plan, in particular regarding decarbonization levers.

Information provided in application of social standards (ESRS S1 to S4)

The information related to own workforce (ESRS S1) included in paragraphs 3.2 “Human Resources Policy - ESRS S1” and 3.3 “The monitoring indicators for the Human Resources Policy - ESRS S1” of the Sustainability Report.

Our work on this information consisted primarily of:

- based on the interviews with the people we deemed appropriate:
  - obtaining an understanding of the collection and compiling procedure for processing the qualitative and quantitative information intended for the disclosure of material information in the Sustainability Report;
  - implementing procedures to verify the proper consolidation of the data for the characteristics of employees, diversity, training, health and safety, and remuneration metrics;
  - assessing if the description of the policies, actions and targets put in place by the entity cover the following areas; diversity, training and health and safety in the workplace;
- assessing the appropriateness of the information presented in paragraphs 3.2 “Human Resources Policy - ESRS S1” and 3.3 “The monitoring indicators for the Human Resources Policy - ESRS S1” of the Sustainability Report and its overall consistency with our knowledge of the entity.

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

→ **Nature of the procedures carried out**

Our procedures consisted in verifying the process implemented by LECTRA to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- compliance with the rules governing the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e., information likely to influence the judgment or decisions of users of this information.

→ **Conclusions on the procedures carried out**

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

→ **Elements that received particular attention**

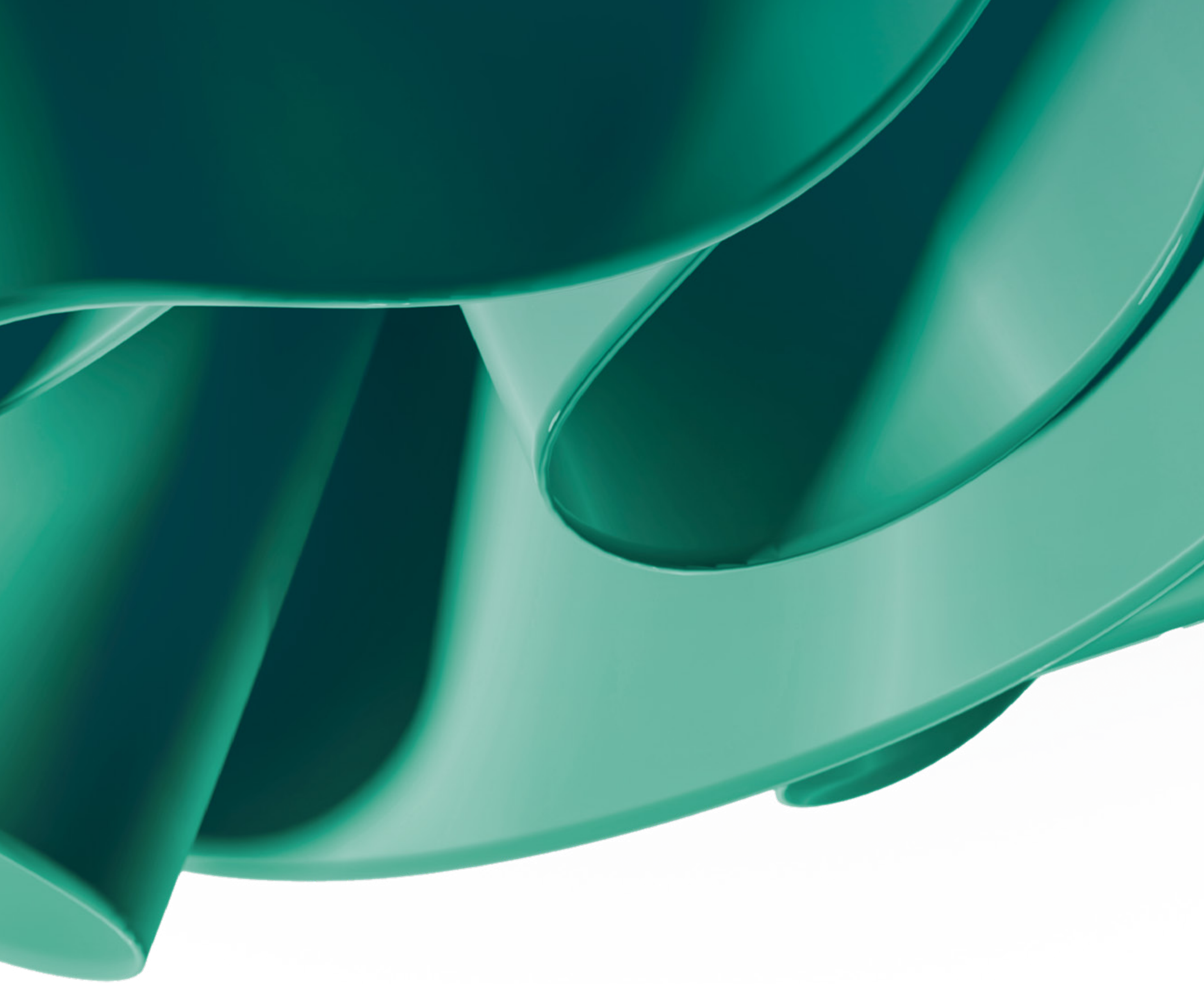
We established that there were no such elements to address in our report.

Neuilly-sur-Seine, February 26, 2026

The Statutory Auditors
PricewaterhouseCoopers Audit

Flora Camp
Partner

Aurélie Castellino
Partner



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