



DUTY OF VIGILANCE PLAN
2023

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Introduction

Context

The French Duty of Vigilance Act for Parent and Contracting Companies (the “Duty of Vigilance Act”) was adopted by the country’s National Assembly **on 27 March 2017**.

It requires French businesses with over 5,000 employees and direct or indirect subsidiaries based in France and/or over 10,000 employees in direct or indirect subsidiaries with a registered office in France or abroad to implement a vigilance plan covering countries outside France, which is designed to identify risks and prevent and mitigate serious breaches in three areas:

- **Human Rights & Fundamental Freedoms**
- **Health & Safety**
- **Environment**

The Duty of Vigilance Act sets out **five mandatory measures**:

- 1. A risk mapping**, which identifies, analyzes and ranks risks in order of priority in the three main target areas: Human Rights & Fundamental Freedoms, Health & Safety and Environment.
- 2. Regular assessments of the current situation and practices of entities that fall within the scope of the Act, i.e. subsidiaries, subcontractors and suppliers** with which the company has an existing commercial relationship, in relation to the risk mapping.
- 3. Appropriate prevention, reduction and mitigation measures for the most critical risks**, in addition to measures for less critical or hard-to-manage risks.
- 4. An alert system**, which must be available to anyone inside or outside the company, and must provide a means of warning about all existing risks and the situations in which they have occurred. This system must be set up in consultation with the representative trade union organizations.
- 5. A monitoring system** for the measures implemented and an assessment of their effectiveness.

The Act requires companies to publish an annual vigilance plan and a report on its implementation.

Circet’s Duty of Vigilance Plan has been prepared by its ESG (Environment, Social & Governance) department, with support from the international audit and consultancy firm KPMG. It is coordinated by the ESG department, which is also responsible for its implementation in conjunction with the ESG departments of the company’s various subsidiaries.

Scope

The Duty of Vigilance Plan covers Circet and all of its worldwide subsidiaries in 13 countries on three continents, namely France, where the company is headquartered, Belgium, Germany, Greece, Ireland, Italy, Morocco, the Netherlands, Romania, Spain, Switzerland, the United Kingdom and the United States. It also covers the suppliers and subcontractors with which they have an existing commercial relationship.

Circet and its subsidiaries’ own operations

Circet is now a global player in telecom and energy transition infrastructures. It offers turnkey services in infrastructure engineering, deployment and maintenance across all technologies for its operator, key account and local authority customers in all the countries in which the company operates.

The French subsidiary Circet Pylône specializes in pylon manufacturing and installation, while its Circet Distribution and Circet Services subsidiaries focus on sales of telecom services to individuals on behalf of operators.

1. Risk Mapping

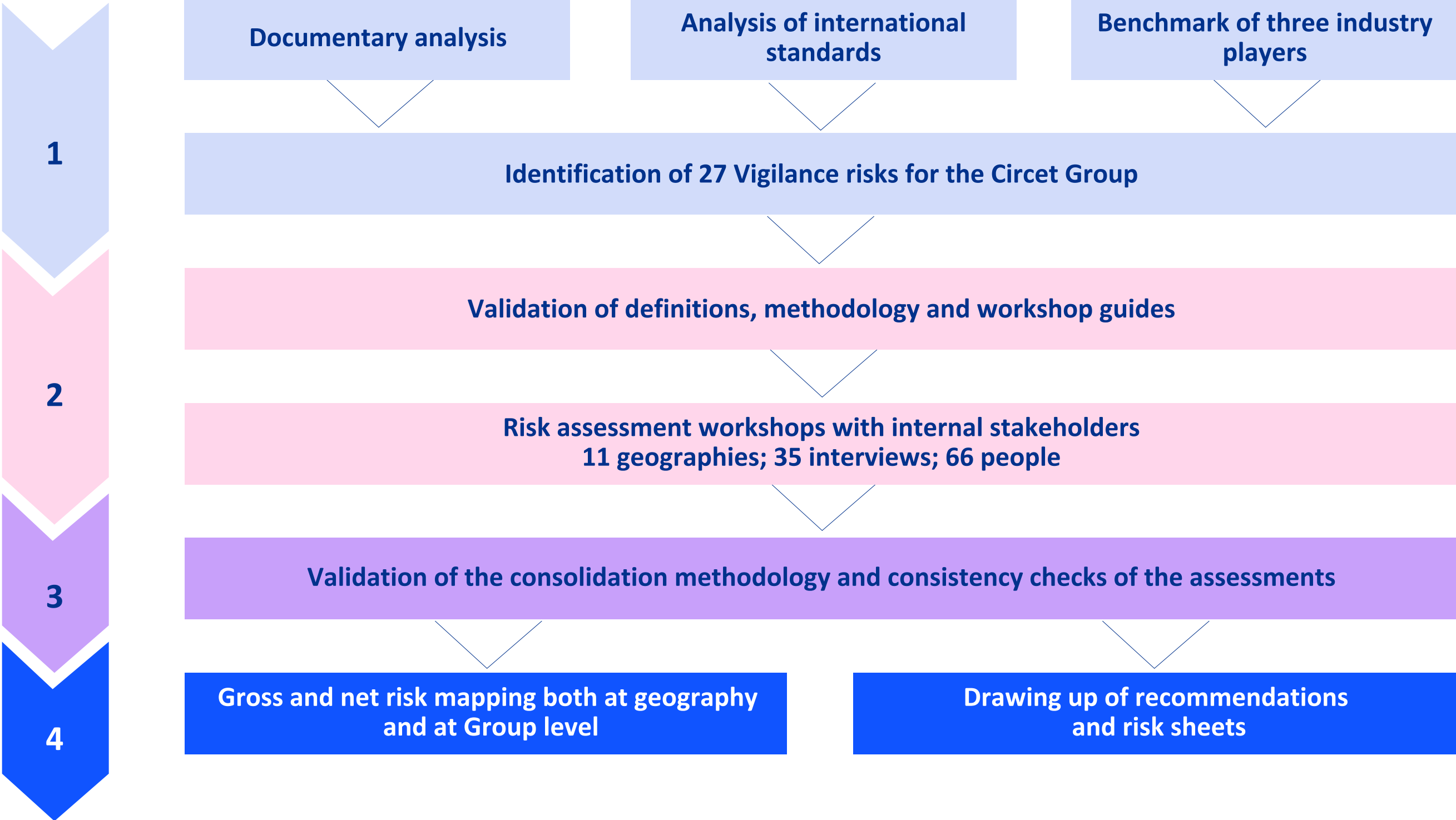
A map of the duty-of-vigilance risks faced by Circet was produced in 2023, with the support of an international audit and consultancy firm. This has helped expand and refine knowledge of the impact of Circet’s direct and indirect activities covered by the Act.

The risk mapping was produced with all Circet companies in the 13 countries where it operates (Belgium, Germany, Greece, Ireland, Italy, Morocco, the Netherlands, Romania, Spain, Switzerland, the United Kingdom and the United States).

The risk-mapping process involved three main phases:

- 1. Risk Identification
- 2. Risk Scoring
- 3. Development of Gross and Net Risk Maps

Methodological approach for the development of the Vigilance risk mapping



1. Risk Identification

Several analyses were conducted to determine which risks to select. The first focused on Circet's internal documentation (group and subsidiaries) to determine the risks already identified and/or estimated. A total of **175 Circet documents** were analyzed.

A second analysis was carried out at the same time to determine the main risks identified in international standards and start the process of aligning the internal risks identified with those found in the standards.

Finally, an industry analysis was conducted, focusing on three players in the telecom sector who had published a vigilance plan (comprising the risk and areas of vigilance mapping, risk assessment procedures, prevention and mitigation measures, an alert system and a monitoring system). The firms chosen were:

- two telecom operators
- a telecom deployment and maintenance provider

The **documentation study** was used to produce a maturity analysis to gain a better understanding of current practices within Circet and its subsidiaries.

The results of this analysis were grouped into six sections, one for each statutory obligation and one on implementing the vigilance plan. A summary of the results for each country was also produced to show the measures taken locally, given the differences in the level of maturity of Circet's subsidiaries.

Statutory obligations and social expectations (along with the consultancy's observations) were described for each section. The difference between these two elements was used to determine Circet's level of maturity according to the following scale:

- Exceeds regulatory requirements
- Compliant with the law
- Partially compliant, areas for improvement identified
- Non-compliant, adjustments needed

The analysis highlighted good practices within Circet that should be maintained, improved and shared across the whole organization. It also revealed areas for improvement identified on the basis of statutory obligations and the consultancy's expertise.

The **list of Circet's Vigilance risks** was therefore produced based on an in-house analysis of internal documentation, including group-level documents and evidence from the subsidiaries, international reporting standards (Sustainability Accounting Standards Board – SASB and Global Reporting Initiative – GRI) and the duty of vigilance plans of a best-in-class operator and two other players in the sector.

A total of **38 risks** were identified, which were consolidated following a workshop with the project sponsors, into a list of **27 Vigilance risks** split into five categories: Human Rights, Health & Safety, Environment, Sub-contractor Supply Chain and Supplier Supply Chain.

Circet's 27 Vigilance Risks

Perimeter	Number	Type	Risk
OWN ACTIVITIES	HR1	Human rights	Lack of diversity and inclusion
	HR2		Discrimination in hiring and employment
	HR3		Moral and sexual harassment
	HR4		Precarious employment conditions, job instability and lack of social protection
	HR5		Violation of freedom of association and collective bargaining
	HR6		Personal data and privacy violation
	HR7		Obstruction of freedom of speech (in civil society)
	HS1	Health & Safety	Accidents at work
	HS2		Security breach
	HS3		Development of occupational diseases
	HS4		Use of illegal substances by employees
	HS5		Psychosocial disorders and work-related stress
	ENV1	Environment	Greenhouse gas emissions
	ENV2		Unsustainable management of energy and resources
	ENV3		Air, soil, water and noise pollution
	ENV4		Waste production and mismanagement

Perimeter	Number	Type	Risk
SUPPLY CHAIN SUBCON- TRACTORS	SC1	Human rights	Undeclared work by the subcontractors
	SC2		Forced labor, child labor and human trafficking by the subcontractors
	SC3		Violation of community rights, land use and property rights abuses by the subcontractors
	SC4		Corruption and bribery by the subcontractors
	SC5		Poor working conditions (decent salary, social protection, etc.) by the subcontractors
	SC6	Health & Safety	Lack of health and safety measures by the subcontractors
	SC7	Environment	Environmental degradation by the subcontractors
SUPPLY CHAIN SUPPLIERS	HRMS	Human rights	Human rights violation by the suppliers
	HSMS	Health & Safety	Lack of health and safety measures by the suppliers (for their employees)
	ENVMS	Environment	Environmental degradation by the suppliers
CROSS-PERIMETER	VC1	Alert system	Ineffective/unavailability of alert system

2. Risk Scoring

Risk-scoring sessions were organized with individuals both at group level and from the subsidiaries, with an average of three interviews per subsidiary, to evaluate the risks identified. The following were invited to take part from each subsidiary: CEO (Chief Executive Officer), ESG (Environment, Social & Governance), Human Resources, Procurement and Quality, Safety, Health & Environment (QSHE). Interviews were held with the same departments at group level, plus the Compliance, Legal, Sales and IT teams.

An interview guide, comprising a list of the risks identified and an explanation of the approach, was provided before each session. A total of 35 interviews with 66 people were held, each lasting 90 minutes, to cover the 11 geographies in which the Group operates. Risks were pre-selected for scoring from each category to ensure they were relevant to the area of expertise of each of the interviewees.

The following criteria were evaluated for each risk: **gravity/severity, scope, irremediability, frequency** and the company's level of control. All these criteria, except level of control, were scored gross.

A **"gross"** or intrinsic risk is based solely on severity (the degree of gravity, scope and remediability once the risk has occurred) and frequency.

A **"net"** risk is the gross risk combined with the level of control exercised by Circet, i.e. its capacity to control the risk via the prevention/mitigation measures put in place.

RISK ASSESSMENT METHODOLOGY

1. Severity assessment*

If a risk were to occur, what would be the impact on stakeholders?

Severity

Critical
High
Moderate
Low

Frequency

Very frequent
Frequent
Rare
Unlikely

2. Frequency assessment

Given the assessed impact, how often could the risk occur?

3. Gross risk mapping

severity x frequency

Gross risk

Critical
High
Moderate
Low

Level of control

Total or near total control
High control
Partial control
Risk discovery

4. Level of control assessment

What measures have been put in place to prevent, mitigate and remedy the risk?

5. Net risk mapping

Gross risk x level of control

*Assessment of severity taken into account:

scale: the importance and extent of the consequences of the incident

scope: the extent of the impact, or the number of people affected

remediability: the ability to restore the consequences to a situation at least equivalent to that prior to the incident

RATING SCALES USED DURING THE WORKSHOPS

Severity: Human Rights

SCALE	Level	Quotation	Description
	4 - Critical	4	The abuse constitutes a major violation of human rights. The consequences are particularly severe, especially for communities that are already vulnerable.
	3 - High	3	Significant impact on individuals' well-being, disrupting their daily life and living conditions.
	2 - Moderate	2	Perceptible consequences without radically altering the lives of the victims.
	1 - Low	1	Minor incidents with limited impacts on the individuals concerned.

SCOPE	Level	Quotation	Description
	4 - Global	4	A very large number of people affected, which might include the workforce, families or workers and surrounding communities.
	3 - Widespread	3	A large number of people affected.
	2 - Average	2	A moderately large number of people impacted.
	1 - Limited	1	A small number of people impacted.

REMIEDIABILITY	Level	Quotation	Description
	4 - Non remediable or irreversible	4	Unless action is taken immediately, the impact of human rights abuses can never be remedied.
	3 - Very difficult to remediate or long term	3	Unless action is taken rapidly, the impact of human rights abuses will not likely be remedied.
	2 - Relatively easy to remediate	2	Unless action is taken soon, the impact of human rights abuses will not likely be remedied.
	1 - Very easy to remediate	1	Action not required immediately to remedy the human rights abuse in full.

Severity: Environment

SCALE	Level	Quotation	Description
	4 - Critical	4	Critical impact resulting in severe degradation of natural resources and/or a very large volume of natural resources affected.
	3 - High	3	Significant impact on the quality and quantity of natural resources affected and on the ecosystem.
	2 - Moderate	2	Visible but moderate impact on natural resources and the ecosystem.
	1 - Low	1	Little or no impact on natural resources and the ecosystem.

SCOPE	Level	Quotation	Description
	4 - Global	4	International impact
	3 - Widespread	3	National impact
	2 - Average	2	Regional impact
	1 - Limited	1	Localized impact

REMIEDIABILITY	Level	Quotation	Description
	4 - Non remediable or irreversible	4	Unless action is taken immediately, the impact on environment can never be remedied.
	3 - Very difficult to remediate or long term	3	Unless action is taken rapidly, the impact of environmental abuses will not likely be remedied.
	2 - Relatively easy to remediate	2	Unless action is taken soon, the environmental abuses will not likely be remedied.
	1 - Very easy to remediate	1	Action not required immediately to remedy the environmental abuse in full.

RATING SCALES USED DURING THE WORKSHOPS

Severity: Health & Safety

SCALE	Level	Quotation	Description
	4 - Critical	4	Causing fatality, lifelong disability, or long-term impact on health or property of those affected.
	3 - High	3	Causing injury, impacting health, causing temporary disability (loss of workday) and losing asset or property.
	2 - Moderate	2	Causing injury, impacting health, causing temporary disability (no workday loss) and/or losing asset or property.
	1 - Low	1	Causing injury, which require first aid care (no workday loss), little property loss or affecting day life.

SCOPE	Level	Quotation	Description
	4 - Global	4	A very large number of people affected, which might include the workforce, families or workers and surrounding communities.
	3 - Widespread	3	A large number of people affected.
	2 - Average	2	A moderately large number of people impacted.
	1 - Limited	1	A small number of people impacted.

REMEDIABILITY	Level	Quotation	Description
	4 - Non remediable or irreversible	4	Unless action is taken immediately, the health and safety abuses can never be corrected.
	3 - Very difficult to remediate or long term	3	Unless action is taken rapidly, the health and safety abuses will not likely be remedied (true if the action can be corrected).
	2 - Relatively easy to remediate	2	Unless action is taken soon, the health and safety abuses will not likely be remedied (true if the action can be corrected).
1 - Very easy to remediate	1	Action not required immediately to remedy the health and safety abuse in full.	

Common criteria: Frequency & Control

FREQUENCY	Level	Quotation	Description
	4 - Very frequent	4	Event occurring very frequently, not foreseeable: event expected in most cases.
	3 - Frequent	3	Event occurring a few times a year.
	2 - Rare	2	Event likely to occur at a given time.
1 - Unlikely	1	Event likely to occur only in exceptional cases.	

CONTROL	Level	Quotation	Description
	4 - Total or near total control	4	Procedures available responsibilities defined training watch internal audits actions plans... No additional measure could be justified.
	3 - High control	3	Organization in place (responsibilities, procedures, action plans, etc.) but improvements or additional actions could be implemented.
	2 - Partial control	2	Some existing but inefficient actions or procedures, but no global action plan, diffuse or non-formalized responsibilities....
1 - Risk discovery	1	No action in place or ineffective system.	

3. Development of Gross and Net Risk Maps

The results of the scoring exercise were then consolidated to produce a map of gross and net risks by geography, based on the following principles:

- The highest score for each risk was retained for all criteria except “level of control” (e.g. a risk that scored “Significant” twice and “Critical” once was classed as “Critical”).
- The lowest score for each risk was retained for “level of control” (e.g. a risk that scored “Partial control” twice and “Risk discovery” once was classed as “Risk discovery”).

The consolidation process resulted in maps of gross risks and net risks by geography so that each country can manage its own risks and take the necessary actions to address the risks identified as priorities.

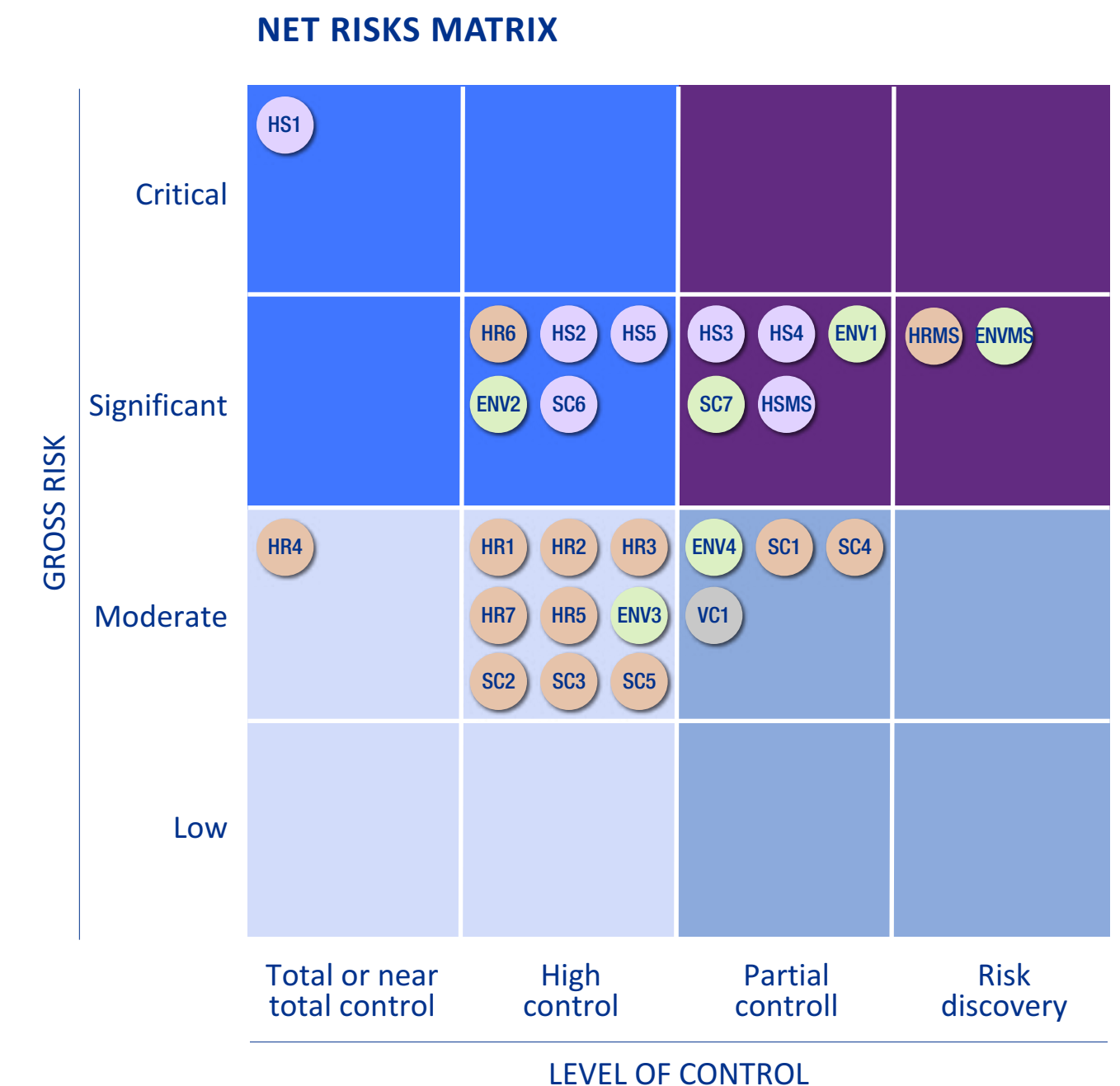
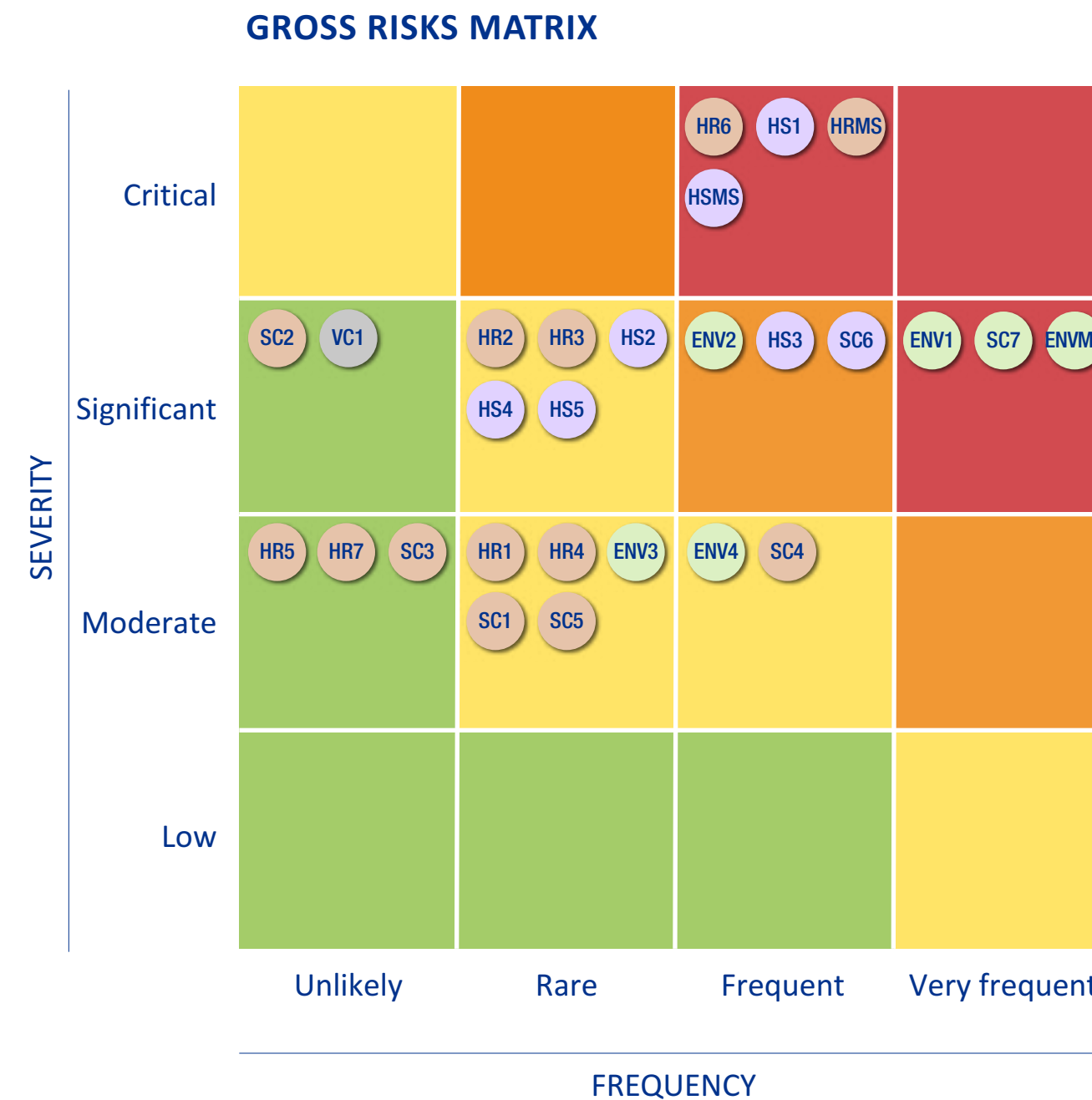
Supply-chain risks were scored twice, once for subcontractors and once for suppliers. “Supplier Human Rights” risks were then consolidated into a single risk, as were “Supplier Health & Safety” and “Supplier Environmental” risks. The highest number of responses rather than the maximum score were retained wherever this was relevant and coherent.

The risk scores given by the subsidiaries were consolidated to obtain gross and net risk maps for Circet as a whole. The scores given by group-level employees were weighted at 15% of the final score. Weighting was then applied to the responses from the different geographies according to the number of employees per area (e.g. the number of employees in France represents 18% of the company’s total workforce, so responses from France were weighted at 18% of the remaining 85%).

NB: Scores were reviewed for consistency to ensure that results were comparable. In addition, value chain risks during the initial interviews were not scored separately for subcontractors and suppliers.

Gross and net risk maps were thus produced for both the group and its subsidiaries.

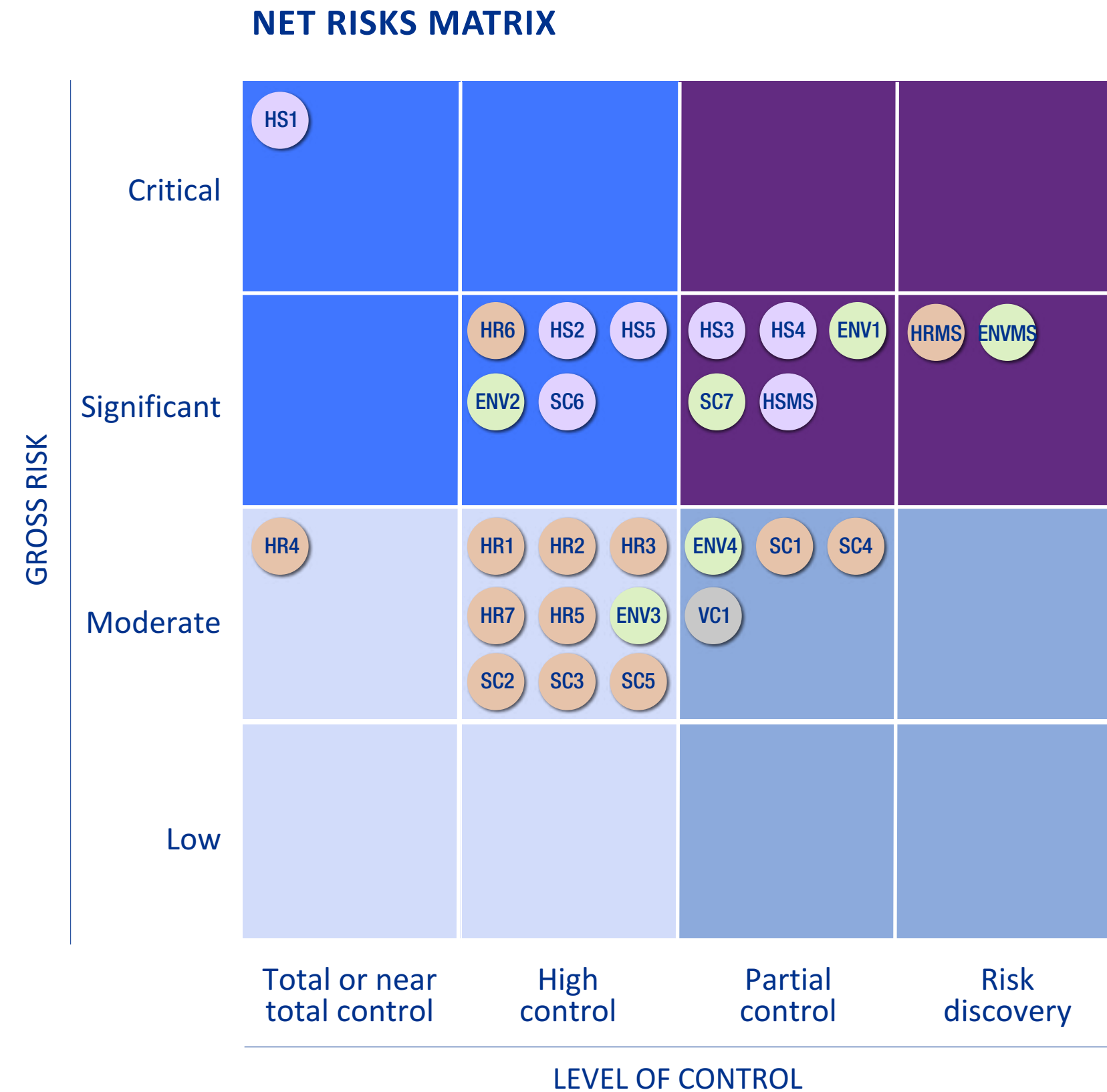
Gross and net risk mapping - Group



The gross risk map should be interpreted as a view of Circet’s intrinsic risks if the company did not implement any prevention or reduction measures. (The X-axis shows the frequency of the risk, on four levels: Unlikely, Rare, Frequent and Very Frequent / The Y-axis indicates severity, also on four levels: Low, Moderate, Significant and Critical).

The net risk map should be interpreted as a view of risks combined with Circet’s level of control over them. (The X-axis shows the level of gross risk on four levels: Low, Moderate, Significant and Critical / The Y-axis shows Circet’s level of control of these risks, also on four levels: Risk discovery, Partial control, High control and Total or near total control).

Net risk mapping - Group



Priority action area	Major risks for which corrective actions need to be defined or existing measures need to be strengthened first.
Audit area	Major risks for which robust control elements exist. Additional measures are deployed to ensure that existing control means remain effective.
Treatment area	Moderate risks to monitor, and for which adjustments will need to be made and the level of control strengthened.
Surveillance area	Low risks that do not require new mitigation actions because those already undertaken are reputed to be effective, ongoing and controlled.

The net risk map is split into four areas:

- The **Priority action area**, which relates to intrinsically critical risks in Circet’s activities, where the measures currently in place are deemed inadequate to achieve a high level of control.
- The **Audit area**, where the risks to Circet’s activities are high but which also have a high level of control.
- The **Treatment area**, which covers risks deemed to have a moderate or low impact on Circet’s activities, but need additional measures to be implemented to ensure a higher level of control.
- The **Surveillance area**, for risks with a low or moderate impact on activities, which are already covered. These types of risk do not need further measures provided existing measures are monitored.

Seven net risks were identified as priorities during the mapping exercise:

1	ENVMS	Environmental degradation by suppliers
2	HRMS	Human rights violation by suppliers
3	SC7	Environmental degradation by subcontractors
4	HSMS	Lack of health and safety measures by suppliers (for their employees)
5	ENV1	Greenhouse gas (GHG) emissions
6	HS3	Development of occupational diseases
6 bis	HS4	Use of illegal substances by employees

Appointment of Risk Owners

Seven risk owners, with overall responsibility for the risk, were appointed in separate country subsidiaries to improve control of the seven “priority” risks.

- Environmental degradation by suppliers: Ireland
- Human rights violation by suppliers: Belgium
- Environmental degradation by subcontractors: Germany
- Lack of health and safety measures by suppliers: Italy
- Greenhouse gas emissions: France
- Development of occupational diseases: Italy
- Use of illegal substances by employees: United States

Risk owners play an essential part in developing and implementing a strategic roadmap for managing vigilance risks centrally and ensuring it is deployed in all geographies.

Their primary responsibilities are:

- Update risk information and improve knowledge of causes and consequences
- Implement risk assessment procedures
- Develop risk prevention, mitigation and remediation measures
- Develop and implement a monitoring system

2. Risk Assessment Procedure

The company must decide and report on the tools and methodology used to assess the situation of the group, subsidiaries, suppliers and subcontractors.

Circet did not yet have vigilance risk evaluation procedures in place at group level in 2023, but its various companies and their organizations are assessed or certified by a number of relevant bodies, as indicated below.

Multiple Certifications

Circet and its subsidiaries have multiple certifications, as listed below:

- > ISO 9001 – Quality (France, Benelux, Germany, Ireland & United Kingdom, Italy and Spain)
- > ISO 45001 – Health & Safety (France, Benelux, Germany, Ireland & United Kingdom, Italy and Spain)
- > ISO 27001 – Information Security (France, Benelux, Spain, Italy and United Kingdom)
- > ISO 14001 – Environmental Management (France, Italy, Benelux, United Kingdom/Ireland, Spain, the Netherlands and Germany)
- > Circet Italia has other ISO and similar certifications – ISO 14064 (Greenhouse Gas Emissions), ISO 37001 (Anti-Bribery Management Systems), ISO 50001 (Energy), SA 8000 (Corporate Social Responsibility), UNI CEI AA352 (Requirements for Energy Service Providers) and ISO 30415 (Diversity and Inclusion) – pending.
- > In Germany, Circet is certified to ISO 14064 (Environment) and SA 8000.
- > In Benelux, Circet has CA/LSC/SCC (Safety Contractors), CKB (Cable Installation Contractors) and BRL7004 (Contaminated Soils) certifications.
- > In France, the Circet Academy has Qualiopi (Training) certification.

External CSR Evaluations

Circet is also assessed by Ecovadis for its Corporate Social Responsibility (CSR) practices, with a silver medal for Circet in France and Italy, and a bronze medal for Spain and Benelux, respectively.

Internal Audits

- **Quality, Security, Environment audits** at work sites are organized regularly at all subsidiaries, whether works are carried out by internal teams or subcontractors. Assessments and corrective action plans are monitored by local coordinators, particularly in France and Italy.
- Circet Italia carries out **social and anti-corruption audits** as well as site audits.
- The internal audit program in the US includes an evaluation of the **sustainable development management system**.
- Circet’s Belgian and Moroccan subsidiaries conduct **“Workplace Well-Being”** surveys, the results of which are used to develop and implement relevant action plans in each country. Circet USA carries out a regular survey to gather the expectations of its internal and external stakeholders on its sustainability strategy and performance.

Carbon Footprint

Circet’s carbon footprint has been calculated annually for scopes 1 and 2 since 2011 and scope 3 since 2022.

Supplier Evaluation

Circet’s subsidiaries in Italy, Spain and the United States have implemented a supplier qualification system, with Spain and the United States requesting documentation.

3. Relevant Risk Reduction/Mitigation Measures

The subsidiaries act independently and on their own initiative in implementing prevention and mitigation actions, which explains the current small number of centralized policies.

However, a number of company-wide measures have been implemented, including:

- **An ESG (Environment, Social & Governance) strategy**, with four areas of commitment and ESG targets aligned with the UN Sustainable Development Goals (SDGs).
- **Fight against Corruption:** A whistleblowing procedure and an anti-corruption code of conduct have been established for the Group and all its subsidiaries. They were revised in 2022 to incorporate the changes necessary to comply with the Wasserman Act, which aims to better protect whistleblowers. The code of conduct is adapted for each subsidiary to ensure compliance with local regulations. It is translated into all the languages of the Group (except Romanian) and is available on the websites of all its subsidiaries. It is regularly communicated to employees.
- **Health & Safety:** Circet keeps developing the Circet Academy, the company's internal training school, with 35 training centers in 13 countries to provide safety training and harmonize working methods for both Circet employees and subcontractors.
- **Human Rights & Fundamental Freedoms:** Circet has been a member of the United Nations Global Compact since 2011.

ESG managers have been appointed in all countries to coordinate local deployment of the company's ESG strategy and its associated action plans.



4. Whistleblowing Mechanism

The company has set up an online whistleblowing platform for Circet employees and external stakeholders. This is linked to the whistleblowing procedure published on all company websites and is managed by the corporate Compliance department.

Reports can be submitted through the dedicated online platform accessible via Circet websites. The system is available in all languages of the countries where the company operates and guarantees anonymity for whistleblowers. Reports are processed by local legal departments and can also be accessed by the corporate legal department.

Circet Italia, for example, has set up a supervisory board responsible for dealing with reports of corruption. The board works with the Compliance department to ensure that the Anti-Corruption Code of Conduct is adhered to and applied. Circet Ireland & UK has set up a network of specialist contacts. Circet in Switzerland organizes training sessions on the whistleblowing mechanism for employees.

Some reports can also be submitted through other channels. Employees are also invited to report problems to their local Human Resources department or line manager.

In France, the Economic and Social Committee collects reports on working conditions and accidents and is responsible for conducting relevant surveys. The United Kingdom and Ireland have implemented a whistleblowing procedure for cases of bullying and intimidation. A dedicated system for dealing with bullying and discrimination has been set up in the United States, with its own phone number, mailing address and email address.



5. Monitoring System

Circet has established Environment, Social & Governance (ESG) key performance indicators (KPIs), some of which are published in its ESG and integrated report. These are reviewed and challenged annually. They are linked to the key areas identified and cover the company's strategic areas of commitment.



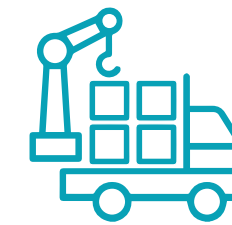
Health & Safety: workplace accidents (frequency and severity), number of lost-time workplace incidents, number of days lost, safety training (total number of training sessions, total number of training hours, total number of training hours per employee, average number of hours), etc.



People & Organization: employee breakdown, gender parity, internal promotions (men and women), total internal promotions, breakdown by seniority, age and type of contract (full time, zero hours, student), voluntary leavers, absenteeism, employee training, pay gaps, etc.



Environment: renewable energy rate, CO₂ emissions (scopes 1 to 3 per employee), mobility (total number of vehicles, by age, electric or hybrid, energy consumption per vehicle), waste management (metric tons of waste, total weight of hazardous waste, total weight of non-hazardous waste), total water consumption, number of environmental accidents over the last three years)



Supply Chain: number of subcontractors trained, number of training hours for subcontractors, average number of training hours, number of responsibility charters implemented with subcontractors



Business Ethics: anti-corruption (number of incidents reported, number of cases confirmed), percentage of employees trained in anti-corruption practices



Circet Academy: number of internal trainers, number of training centers, number of training programs, number of hours of technical training

Some "Circet countries", such as France, Italy, Spain, Ireland & the United Kingdom and the United States had set targets under their local policies (for example, on waste reduction, increasing the proportion of green products, gender parity, replacing the vehicle fleet, etc.). Company-wide strategic targets were set for all subsidiaries in 2023, linked to the four areas of commitment in the 2023-2030 ESG strategy, namely Care for our workforce, Act locally, Stand for the environment, Live up to our principles.

6. Vigilance Roadmap

Following the audit and mapping phase completed with the audit and consultancy firm, we have decided on the company's next steps in consultation with all the subsidiaries.

Define a company-wide Vigilance governance system

- The three areas of Vigilance (Human Rights & Fundamental Freedoms, Health & Safety and Environment) are all represented in the top 10 net risks; all risks must be covered.
- Define a dedicated strategic and operational governance system covering the company and its subsidiaries to ensure actions, policies and directives are implemented in practice.
- As subsidiaries do not have a similar level of awareness, all teams must be trained and made aware of Vigilance issues (especially human rights). The ESG coordinators in each subsidiary will be used to communicate about vigilance topics and ensure that the measures implemented are applied correctly.

Incorporate specific actions taken by the subsidiaries in deploying the Vigilance approach

- Identify the best practices implemented in each subsidiary to prevent and mitigate Vigilance risks and roll these out to the whole company.
- Implement appropriate measures that are coherent with the subsidiaries' situation, particularly in relation to their size (less restrictive measures should be adopted for Romania and Greece) and local regulations (e.g. the "Use of illegal substances by employees" cannot be treated at the same level of granularity for all countries).

Implement a responsible Procurement approach

- Identify the most at-risk procurement families and suppliers in relation to the duty of vigilance.
- Carry out systematic pre-contractual supplier assessments and extend them, in proportion to the level of risk, to suppliers with which the company has an existing commercial relationship (using screening, questionnaires, audits, etc.).
- Implement prevention and mitigation actions linked to the results of assessments.
- Develop a company-wide "Responsible Procurement" policy.
- Use the policy to engage with suppliers and customers.

Formalize existing actions and measure our Vigilance performance

- Formalize company-wide measures for the most salient risks and other risks when relevant (e.g. the Diversity & Inclusion policy).
- Commit subsidiaries and employees to compliance with these measures.
- Identify appropriate KPIs for each risk to measure progress on risk control to determine the further efforts required, and justify the choice of indicators.
- Establish KPIs to measure the effectiveness of the Vigilance approach and any corrective measures required in light of the results achieved.



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For any queries, please [contact us](#) using the form on our website at: www.circet.com