

Editorial Xavier Datin Chairman and CEO



Continuous improvement, essential to a company's long-term viability, finds in the corporate social responsibility approach an essential vector for development, in the same way as total quality did in the 20th century.

At i2S, we began structuring our continuous improvement program around the principles of corporate social responsibility (CSR) in 2021. This year, after four years of learning and improvements, we would like to share the progress of our approach.

We are firmly convinced that considering the specific and individual interests of each community that interacts with the company is the driving force behind its development: customers, employees, shareholders, suppliers and the ecosystem - schools, research centers, institutions, etc. - in which the company operates.

We have therefore organized our continuous improvement program around the management of our CSR approach, with a dedicated governance body - the CSR Committee - and pilots for the various dimensions of the approach, whose actions and results we will detail in this extra-financial report.

This CSR approach has proved to be particularly well-suited to the evolution of our businesses, through the development of our skills, the value proposition of our solutions, and the relationship with our various partners, and the results prove that it is possible to reconcile economic performance with a positive social impact.

The process began logically enough with the definition of an engaging and inspiring raison d'être; i2S thus set itself on the mission of harnessing "imagery for the common good", capitalizing on 46 years of expertise to focus on imaging applications that bring a positive impact to their users and their environment.

i2S excels in two fields: heritage digitization and underwater imaging. It also develops customized imaging solutions for the health, agriculture and environment sectors.

In recent years, this approach has clearly contributed to the company's profitable growth, the loyalty of its customers and the strong commitment of its employees.

We are pleased to share the principles, actions and results of this approach in this first non-financial report.

Best regards,

Xavier Datin Chairman and CEO of i2S

i2S

in figures













Imaging for the Common Good

Our company is more than just an economic player. We have a collective and responsible project, driven by a clear raison d'être:

"Capture, sublimate images and enhance their use to promote knowledge and contribute to our well-being"

Every day, we are committed to putting this ambition at the service of innovation and progress.

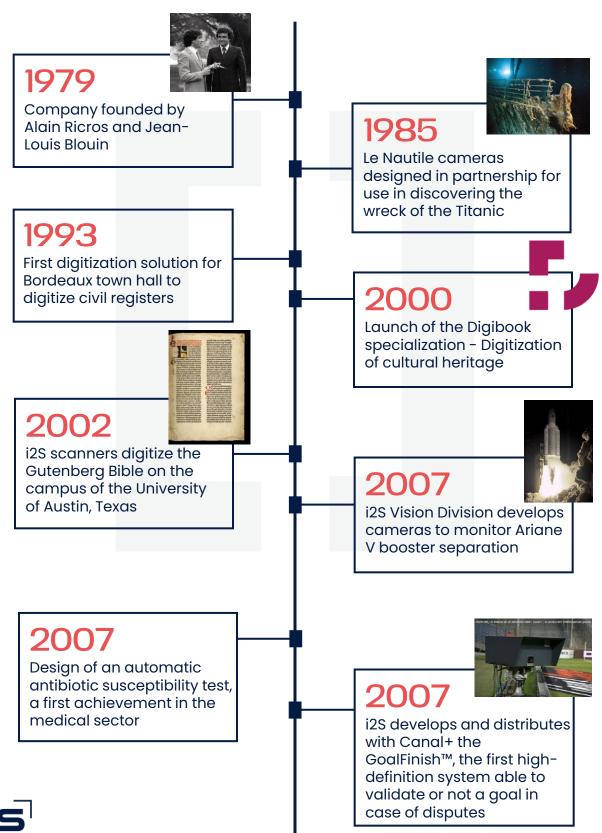
Through our two flagship specializations, we are opening new perspectives. On the one hand, **the digitization of heritage**, to preserve and make accessible the world's heritage. Secondly, **underwater imaging**, to explore and secure maritime infrastructures.

We also design **customized products**, meeting the specific needs of high value-added sectors such as healthcare and agriculture, always with a vision of meaning and sustainability.

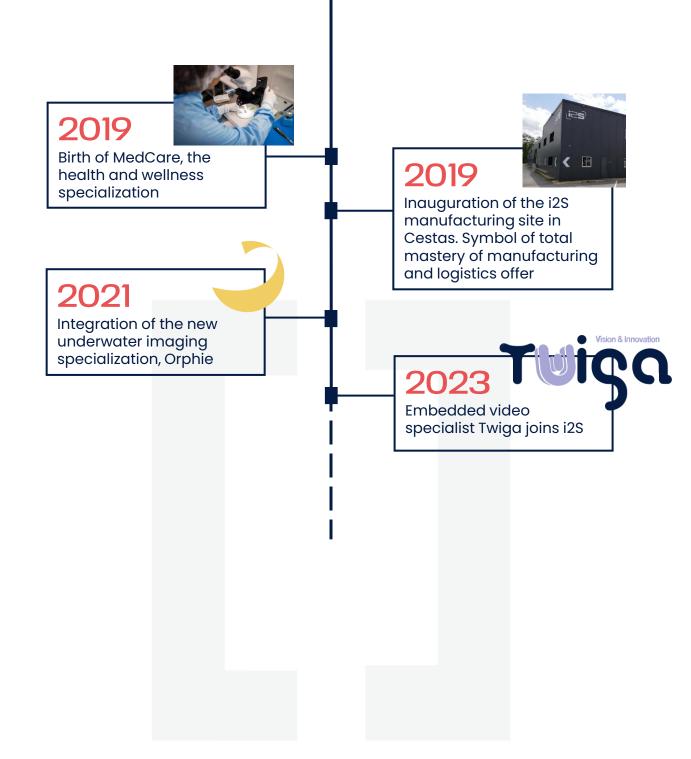


A mission carried on

for 46 years









Our CSR commitment:

A voluntary & structured approach

Initiated in 2021, our CSR approach is steered by **a dedicated committee** and is at the heart of our corporate vision. As an SME, we anticipate regulatory changes and have already drawn up a first version of our double materiality matrix. Convinced that social responsibility is **a lever for innovation and sustainable performance**, we place these issues at the heart of our actions and developments.

Here are our key commitments:



This approach guides our decisions and innovations to build a more responsible and sustainable future.







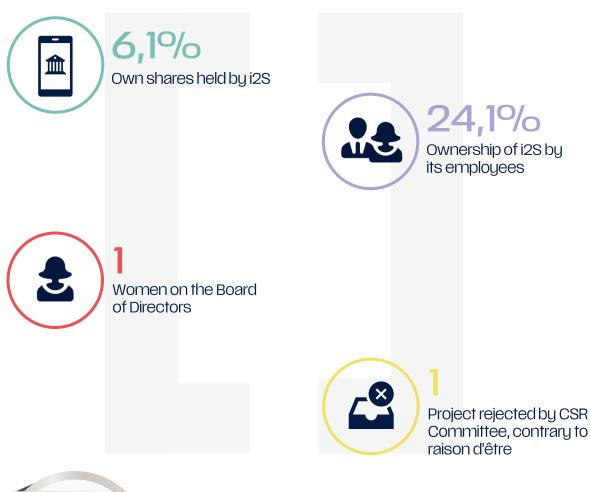
Governance at the service of

CSR

The i2S Board of Directors has encouraged the inclusion of **a societal dimension in the development of i2S** to ensure sustainable growth. This desire has led to the structuring of **a CSR approach** in 2021, to monitor its progress and measure its performance. It also ensures that activities are aligned with **i2S raison d'être**. Finally, it promotes employee shareholding and encourages diversity within teams.



The impact of corporate governance aligned with the CSR approach in a few figures







i2S governance evolves to support the company's CSR approach



1. Promoting diversity on the Board of Directors

• **Feminize** the team and welcome **complementary professional** backgrounds (finance, marketing).



2. Increase employee share ownership

We want our employees to become shareholders so that they can share in the company's value, develop a culture of investment, including stock market investment, better understand strategic decisions in the light of the company's economic challenges, and benefit financially from its results.

- Maintain a level of self-control above 5%;
- Allocate part of the company's net income to free share stocks.



3. Measuring the performance of the company's CSR approach

At the invitation of customers already committed to a CSR approach, we chose to measure the progress of our own approach using the solution developed by Ecovadis.

To reach Gold level, to be in the top 8% of companies assessed.





4. Ensure alignment of the company's activities with its raison d'être

To ensure that the development of a new imaging application respects the company's raison d'être, in case of doubt we give the CSR Committee the responsibility of validating it.

• Continue to assess the compliance of new applications with the CSR Committee, to be set up in 2024.







Acting for the environment,

a strategic challenge

At i2S, preserving the environment is much more than a regulatory obligation: it's **a proactive approach** that forms part of our global strategy and corporate social responsibility.

We are taking concrete action **to reduce our ecological footprint**, while strengthening our competitiveness in the marketplace. To demonstrate our commitment, we have defined precise objectives and actions for all our activities at our three sites.



Limiting our footprint, maximizing our positive impact

Once we've defined precise indicators of our environmental impact, we know our starting point and the concrete levers for reducing our footprint.







Moving from measurement to action: our commitment to reduction

To reflect our commitment, we have defined precise objectives and actions for all our activities at our three sites.



1. Reducing our carbon footprint: a concrete challenge

- Reduce scope 1 and 2 GHG* emissions by 5% by 2030 compared with 2023;
- Reduce scope 3 emissions by 20% by 2035;
- Regularly update the carbon footprint for 100% of our sites;
- Encourage eco-design: at least 3 products incorporating a life-cycle analysis by 2030;
- Work with local partners: 70% in France and 85% in Europe.



2. Creating products that live up to our commitments: responsible and sustainable

- Implement a system to track the recyclable content of our products by 2028;
- Achieve 10% recycled or reused materials in the manufacture of our products by 2030;
- By 2027, launch an awareness-raising campaign on the sustainable use of our i2S-branded products sold directly;
- Encourage product repair by providing spare parts and after-sales service for 100% of products;
- Work with 50% of suppliers to adopt sustainable packaging practices by the end of 2027.





3. Acting on energy: efficiency and sobriety at the heart of our commitment

- Carry out an energy audit on the Pessac site by 2026 to identify sources of waste and optimize our consumption;
- **Sensitize and train 100%** of our employees in the responsible use of energy, making them agents of change;
- Reduce total energy consumption by 10% by 2028, in particular by gradually replacing energy-hungry equipment.



4. Conserving water, reducing waste: towards sustainable resource management

- Reduce waste generated by 10% by 2026;
- Increase recycled waste by 15% by 2026;
- Reduce water consumption by 10% by 2030;
- Guarantee "zero water use" in our production processes.







Committed to a fair, safe and inclusive

working environment

i2S is committed to providing **an inclusive**, **safe and engaging** working environment. The health, safety and skills development of our employees are our top priorities. We promote **work-life balance** and invest in **training** to support every talent. We create an environment conducive to **commitment** and collective success.

Furthermore, through procedures and awareness-raising initiatives, we involve our stakeholders in the fight against forced labor and child labor.



Parity, safety, well-being and training: successful initiatives

Our advances in fairness, training and safety encourage us to pursue our efforts towards an inclusive and responsible environment, involving our entire supply chain.





Safety, skills, diversity: building a sustainable working environment



1. Preventing risks and enhancing workplace safety

We implement concrete actions to minimize risks, promote well-being and guarantee a safe working environment for all our employees.

- Maintain 0 lost-time accidents by 2026;
- Ensure that 100% of operational sites have undergone an occupational health and safety risk assessment by 2025, as measured by DUERPs;
- Maintain at least 20% of "Sauveteur Secouriste du Travail" staff per site.



2. Developing skills and supporting careers

We invest in training to enhance our employees' skills and support their professional development, while meeting the company's strategic needs and developing everyone's potential.

- Train 85% of employees by 2025;
- Maintain 100% employee participation in regular performance reviews and career development discussions;
- Maintain equal access to training for women and men until 2030;
- Implement so-called "Retex" evaluations for all training delivered by 2025 to assess the relevance of our training actions.





3. Promoting diversity and equity at the heart of our organization

We are committed to promoting diversity and equity, with key actions to create an inclusive and respectful working environment.

- · Maintain 50% women in executive positions by 2025;
- Maintain a score of at least 90 in the gender equality index until 2030;
- Maintain zero confirmed incidents of discrimination or harassment until 2026.



4. Ensuring safe, balanced and ethical working conditions

We guarantee safe working conditions, eliminate child and forced labor, and promote a work-life balance for the well-being and commitment of all.

- Maintain a very good eNPS score (+30) until 2030 in the annual satisfaction questionnaire;
- Maintain flexible working hours for all employees until 2026;
- Maintain 100% of the workforce covered by a health and safety management system by 2025 paid for at 100% by i2S in 2025;
- · Maintain the possibility of teleworking for 80% of employees by 2025;
- For child labor or forced labor:
 - Maintain the number of alerts issued at zero until 2030.
 - Deploy and communicate a zero-tolerance policy by 2030 to 100% of employees and suppliers.
 - Conduct annual audits on 100% of suppliers by 2030 to ensure compliance with standards throughout the supply chain.





Building a responsible value chain, from supplier to customer

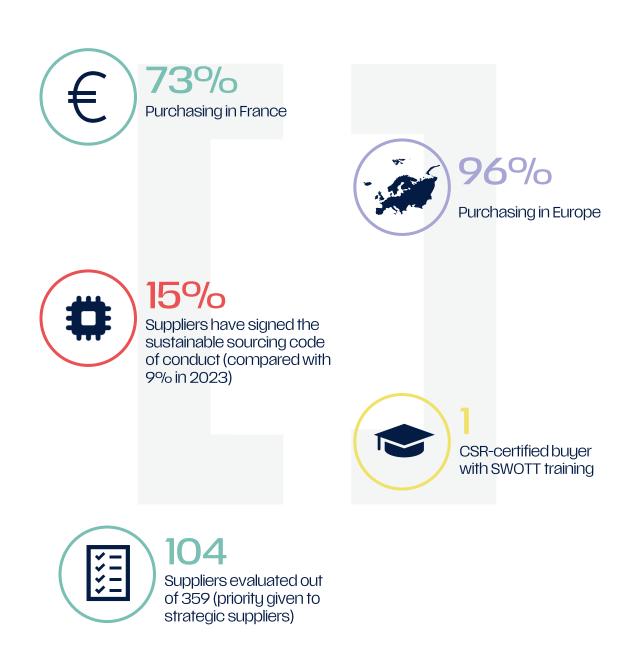
For several years now, we have been integrating CSR into our purchasing, giving priority to **local sourcing**, particularly in the Nouvelle-Aquitaine region, in France and in Europe. We maintain supplier audits and encourage our partners to source traceable, bio-based raw materials. This approach is accompanied by commitments to documents such as the Code of Conduct and requirements concerning conflict minerals.

Purchasing is **at the heart of our eco-design strategy**, playing an essential role in the sustainable development of our products throughout their life cycle.



A committed value chain, locally-based purchasing

We strengthen our local roots and work with our suppliers to ensure a sustainable and responsible supply chain.





Responsible purchasing for a sustainable supply chain

Our responsible purchasing approach is based on three pillars: strengthening our suppliers' CSR commitments, co-innovating for sustainable solutions, and securing our supplies with greater traceability and resilience.



1. Committing our suppliers to a responsible supply chain

- By the end of 2026, achieve a rate of 30% of suppliers having signed the code of conduct, focusing on key suppliers (i.e. 80% of total purchases);
- By 2026, include environmental and social clauses in the contracts of 30% of suppliers in categories identified as priorities, to ensure a more responsible supply chain;
- Carry out on-site CSR audits by 2027 for at least 10% of suppliers identified as
 having a high sustainability risk and initiate corrective action with noncompliant suppliers.



2. Ensure optimized management of resources and costs while fostering innovation

- Encourage co-innovation with our partners for 5% of our projects by 2026 to integrate new technical solutions that improve both performance and their environmental impact;
- Encourage suppliers in their tender specifications to adopt circular economy practices, including the use of recycled or bio-sourced materials, and to document the origin of raw materials;
- Integrate **eco-design criteria** into the choice of products and services purchased, in order to reduce environmental impact throughout their life cycle.





- Maintain a local approach to purchasing, giving priority to the Nouvelle-Aquitaine region, with France at over 70% and Europe at over 85%;
- Develop traceability tools by 2028 to guarantee transparency in the supply of raw materials and critical components;
- Draw up a continuity of supply plan for 50% of our critical purchases by 2028 to prevent interruptions in the event of a crisis or major disruption







regional development



While we export **70% of our sales**, our territorial roots enable us to purchase **40% of our materials in the Nouvelle-Aquitaine region and 73% in France**.

As an integral part of its ecosystem, i2S plays an active role in the development of the Nouvelle-Aquitaine region in several ways.



1. Supporting education and inspiring tomorrow's talent

We maintain close links with the world of education - universities, schools and other types of training.







2. Recruiting, training and building sustainable employment

Thanks to our sustained growth, we prefer an active recruitment program to shortterm recourse to service companies.



New permanent positions created every year for the past 3 years



Work-study students supported in their career plans



3. Innovating and making technology accessible to all

i2S operates in a highly technological environment and needs to be at the cutting edge of technology to remain competitive.



Research projects with public laboratories and experts in digital technologies.





Supporting SMEs in their digital transformation.

4. Stimulating economic growth and development

To ensure economic growth and contribute to local wealth creation, one of i2S's priorities remains its core business of electronics and optics.



Members of the Board of Directors.



Supporting companies in financing and developing collaborative innovation projects, growth and internationalization.



5. At the heart of tomorrow's challenges: exchange, influence, advance

Aware of the social dimension of its role, i2S is also very active in two local employers' organizations.



i2S is a member of the CSR Commission's office, promoting access to CSR initiatives for small and medium-sized companies.



Participate in major movements related to our businesses.





Guaranteeing ethics and safety,

A fundamental commitment

At i2S, ethics and information security are at the heart of our commitments. We apply the highest standards of **integrity, transparency and respect for human rights**, ensuring responsible conduct in all our activities.

We are also committed to ensuring **the protection of personal data**, by implementing strict measures and regularly training our employees in best practices.



Data integrity and protection: tangible progress

We already have some initial indicators, but our priority is to go further. By defining clear objectives, we are reinforcing our training, data protection and risk prevention actions, to guarantee an ethical and secure framework.





An ethical framework structured around three priorities



1. Protecting personal data in everyday life

We implement strict measures and regularly train our staff to guarantee the security and compliance of personal data.

- Train 80% of employees in information security risks by 2027;
- Reduce the number of confirmed security incidents by 30% by 2026;
- Maintain a real-time data security notification system and process 100% of alerts within 24 hours;
- Implement anomaly detection technology by 2026;
- Communicate regularly on IT risks;
- Improve and test the emergency response plan by 2027 to respond to major security incidents in less than 48 hours, with an annual exercise.



2. Fighting fraud: prevention and vigilance

We put in place rigorous measures to prevent, identify and manage all forms of fraud, while raising the awareness of our employees through training in best practices.

- Implement an internal anti-fraud alert system by the end of 2026, enabling employees to report suspicious situations;
- Process 100% of anti-fraud system alerts by the end of 2026;
- Maintain 0% of confirmed fraud incidents by 2030.



3. Fighting corruption and conflicts of interest: zero tolerance

We apply strict measures to prevent corruption and conflicts of interest, accompanied by regular training to raise awareness among our employees.

- Set up a tracking table to detect and deal with corruption alerts by 2026;
- · Deal with 100% of alerts within 30 days of reporting;
- Integrate an anti-corruption compliance background check process for 100% of new employees, especially senior positions;
- Make 100% of our suppliers aware of anti-corruption standards by 2025;
- By the end of 2027, integrate and have signed a mandatory declaration procedure for gifts received more than 50 euros for 100% of our employees;
- Sensitize 100% of new employees to ethics and conflict of interest management by 2027.



