



Statement of non-financial performance

2023/2024

“
The world changes when we change”

Marianne Williamson
AMERICAN WRITER AND POLITICIAN

The year just ended presented us with a major challenge: to unite our clients and employees so as to maintain a high level of activity, delivering excellent services for each of our 8,500 annual services.

In 2023, we stepped up our investments to ensure that we are ready for the major international events of the coming years. Two new large OB vans, the Millenium Signature 14 and 19, have entered service. We have invested 30% more than planned to enable us to continue working on the most prestigious events. This year's highlights include the Rugby World Cup, the 100th anniversary of the Le Mans 24 Hours, the visit of King Charles III to France, the NBA in Paris, the World Cycling Championships in England and the Women's Champions League in Ivory Coast, as well as the practical development of our centralised connected production units (the OB van and the production team no longer have to travel) with the aim of significantly reducing our carbon footprint for this type of filming. It has been a success.

At the same time, we have brought our two Outside Broadcast workplaces in Paris together in a single building occupying more than 11,000 sq. m. It's more spacious, more functional, reduces travel between sites and, above all, has been designed in consultation with our teams to accommodate our 400 employees in the Paris region.

However, 2023 was also a challenging year: the social, societal and international environment created significant upheaval. We experienced high inflation and a rise in our costs that exceeded our capacity to increase our sales prices.

In the spring, freelancers actively defended their employment status. We played a key role at the negotiating table. Our permanent employees also benefited from a substantial collective rise. From an economic standpoint, the company has weathered the storm: no jobs have been threatened, but our profitability has been affected without jeopardising our economic stability. The long-term vision has been prioritised at the expense of short-term financial interests.

The quality of our industrial relations, which are continuously nurtured, remains undiminished. The budget for our Business and Social Council (CSE) has risen by 11%, and initiatives to promote well-being in the workplace are bearing fruit, with a 7% fall in the number of days of absence. Our gender equality rating has improved, and



we continue to pay close attention to the integration of workers with disabilities and young employees.

The restructuring of the company has continued. General Management is now shared between Gilles Sallé, President, and Stéphane Alessandri, Managing Director, enabling them to devote more time and interest to the crucial issues facing the company: in particular its strategic independence, customer satisfaction, employee buy-in, capacity for innovation and its social, societal and environmental commitments.

Our governance model, which is now structured around three committees (Strategic/Management/Executive) that interact on a regular basis, has been adapted to meet the challenges facing the company while respecting six fundamental values: respect, humility, passion, a spirit of innovation, know-how and the pursuit of excellence. This model should help us to guarantee the success of the company and the sustainability of our business model.

After ten years of development, raising awareness and commitment, our CSR approach is reaching maturity. During this financial year, we undertook two major projects:

- Measuring our carbon footprint and its impact in greater depth, with the support of the SAMI platform;
- Drawing up our materiality matrix, with a view to establishing our CSR roadmap in 2024, as an integral part of our corporate strategy.

The year 2024 will leave its mark on history. In a political sense, with the many commemorations of the 80th anniversary of the Normandy landings, and in a sporting sense, with the return, 100 years on, of the greatest international sporting competition to the French capital: the Paris 2024 Olympic and Paralympic Games, for which AMP VISUAL TV will be heavily involved.

Our employees and managers work together to ensure that the company develops and succeeds over the long term, in a particularly turbulent political and geopolitical environment. Our ambition is to position ourselves as an agent of change, to embody the necessary developments in concrete terms, and to help build a more responsible and sustainable future.

GILLES SALLÉ
Founder and President

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THE AMP VISUAL TV GROUP

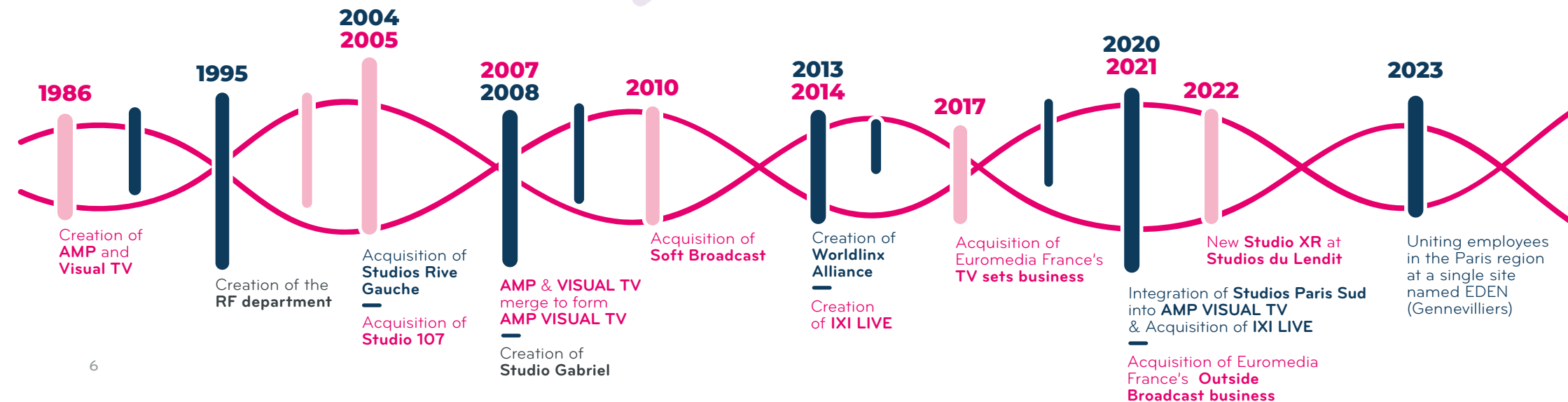
A RESPONSIBLE LEADER
BUILT TO LAST



AMP VISUAL TV is one of the international leaders in filming for television. We deliver to our clients our expertise and passion at every stage of a shooting, in the studio or on location, in France or abroad.

Over the years, our group has assembled loyal and enthusiastic teams (more than 550 permanent employees). They have created and developed a strong mindset based on commitment, determination, curiosity, innovation and the pursuit of excellence.

Founded in 1986 by Gilles Sallé, its Chairman, in Les Sables d'Olonne, AMP VISUAL TV has developed through the growth of a cohesive set of complementary business lines. Over the years, it has also benefited from the contribution of several companies that have enriched it with their cultures and skills.



A SUSTAINED BUSINESS ACTIVITY

Within an ever-changing strategic framework, the outlook is generally favourable: demand remains buoyant - but still demanding in terms of technical capabilities and price control. However, we must remain alert to possible risks affecting the national and international economic and political situation.

In the 2023/24 financial year, our Group's revenues rose slightly, despite the absence of any major events, with the exception of the 2023 Rugby World Cup in France.



AMP VISUAL TV REVENUE

52% OUTSIDE BROADCAST



32% TV STUDIOS



8% RF SYSTEMS



4% DIGITAL SERVICES & REMOTE PRODUCTION

OTHER

4%

173
MILLION EUROS
IN REVENUE

19,000
HOURS OF PROGRAMMES
PRODUCED

8,500
COVERAGES
CARRIED OUT

70%
MARKET SHARE
IN FRANCE

+550 & +1,300
PERMANENT EMPLOYEES
& FREELANCERS
EACH MONTH

150
ABROAD
COVERAGES
IN 50 COUNTRIES

OUTSIDE BROADCAST



2,600
COVERAGES
PER YEAR

1,756
SPORTS
SERVICES
PER YEAR

OF WHICH 150
ABROAD

PREMIUM

Outdoor audiovisual shootings using mobile technical equipment (OB vans, flypacks units, etc.)

SIMPLIFIED PRODUCTION

Specific mobile units for agile productions at controlled costs



21 OB VANS



14 OB VANS

RF SYSTEMS



700
COVERAGES
PER YEAR

153
RELAY
AIRCRAFT
HOURS

A department entirely dedicated to the deployment of all kind of RF systems



100 HF HD/UHD LINKS
4 ELECTRIC SCOOTERS
2 PRESSURISED AIRCRAFT

TV STUDIOS



3,000
COVERAGES
PER YEAR

75 TV SHOWS
COVERED
FROM MAGAZINE TO PRIME
OF WHICH 5 DAILY
LIVE BROADCASTS

A unique offering of studios in the Paris region, with all the associated services required for smooth broadcast productions



26 STUDIOS BETWEEN
80 AND 2000M²
8 FIXED BROADCAST GALLERIES

DIGITAL



900
COVERAGES
PER YEAR

6,000
BROADCAST
HOURS
LIVE/REPLAY/CLIPPING
STREAMING BROADCAST
ON SOCIAL MEDIA

A dedicated department and a full range of services for new media



1 MEDIA CENTRE
2 SMART STUDIOS
1 REMOTE CONTROL ROOM

TECHNICAL OPERATIONS

650
PROGRAMMES
PER YEAR
30
PERMANENT
EMPLOYEES

Technical operations on sites such as Studio Gabriel, beN Factory, TF1 and M6



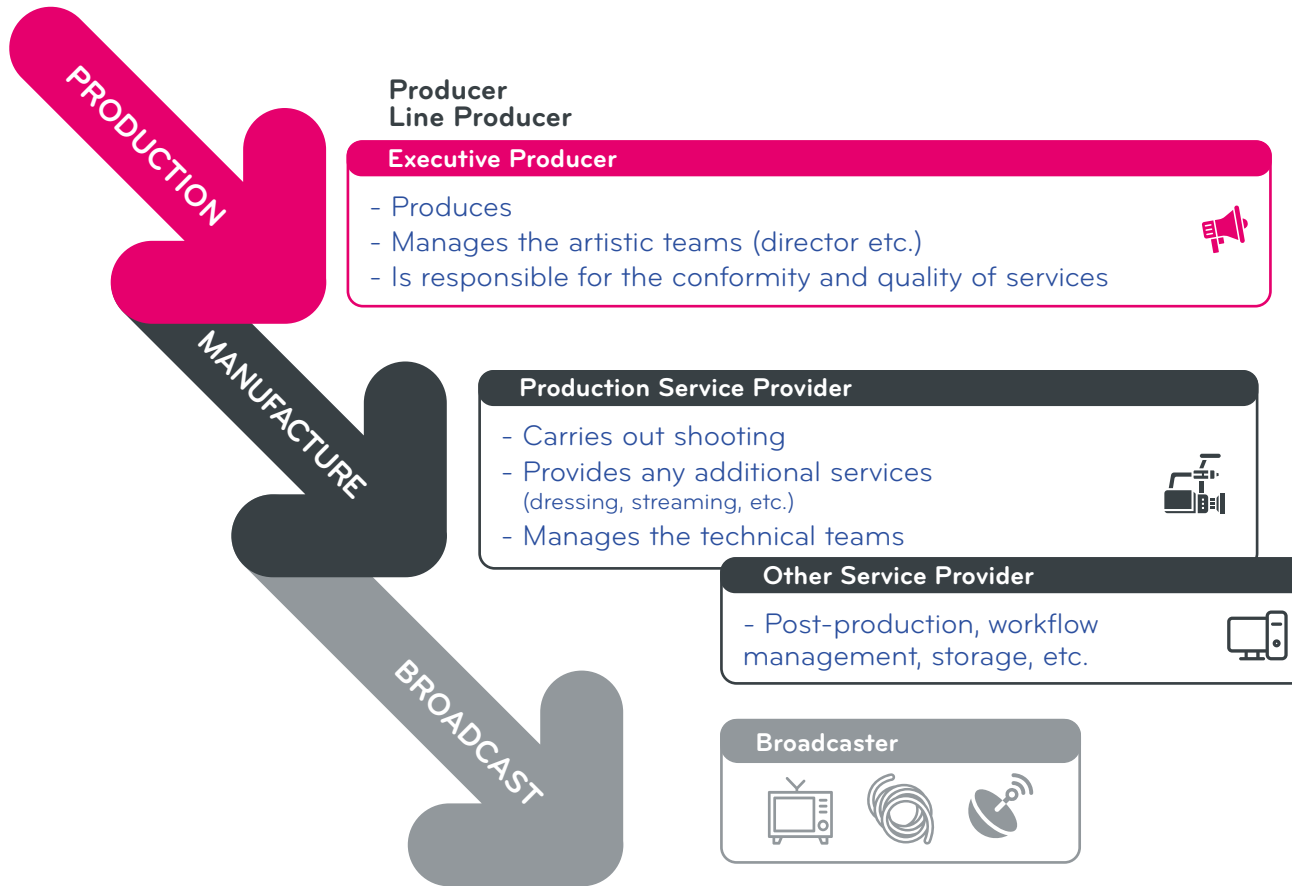
20 YEARS
OF EXPERIENCE

OUR BUSINESS MODEL

AN AGILE, CLIENT-FOCUSED
BUSINESS MODEL

OUR POSITION IN THE VALUE CHAIN

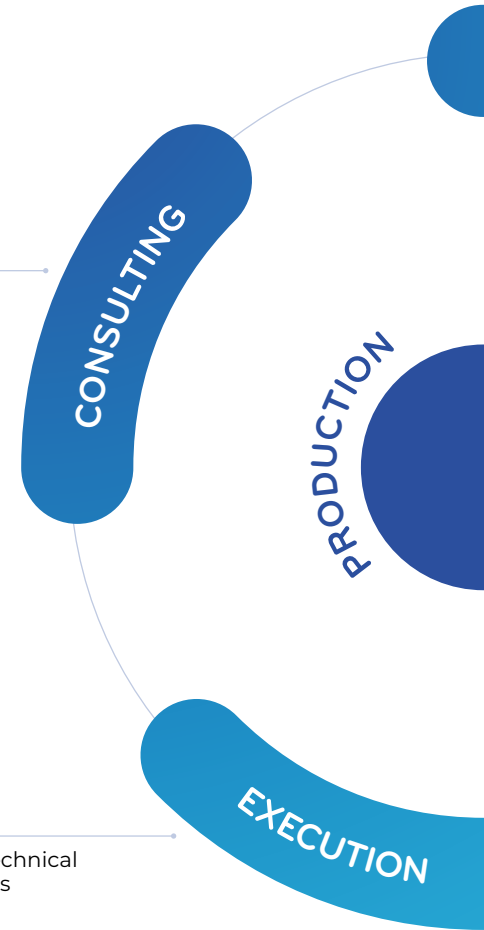
AMP VISUAL TV operates in these **3 segments**:



With our various brands, we bring our clients our expertise across the entire production chain for television shootings.

Study and design of shooting set-ups with and for clients

Use of technical resources



For over 35 years,
our agility and expertise
have been a major asset in
an industry founded on trust.

Combine existing technologies.
A wide range of products to meet
all market demands.

TECHNICAL

CLIENT

COORDINATION

Agile organisation of staff
and equipment
Coordination with any other
service providers, stakeholders
and external authorities



OUR RESOURCES 5 CAPITALS

Human

+550 permanent employees
+1,300 freelancers each month



Passionate and trained teams
A company on a human scale with
few hierarchical levels
A high-quality social climate

Economic



A founding chairman and majority shareholder
A long-term shareholder base
A business model based on service and innovation

Environmental



More efficient energy consumption
Our use of buildings
More sustainable modes of transport
Sorting and recovery of waste

Societal



Our local involvement
Our commitment to ethics and sustainable sourcing
Promotion of CSR values

Production

26 studios in the Paris region
& a network of 4 regional agencies



A large fleet of OB vans
Mobile and adaptable technical resources
Expertise across the entire television
programme production chain

OUR STRATEGY

A ROBUST AND FORWARD-LOOKING STRATEGY

The Group has become the **French leader** in its field. With this success also comes increased responsibility towards its market and its clients, who must continue to benefit from a high level of service.

To meet this demand, we draw on genuine **strengths**: competitive positioning, a clear and structured range of services, sustainable locations, the right size in terms of human and material resources, an appropriate organisational structure, etc.

Like any business, our group faces its own specific **challenges**. For example, we must ensure that our current size does not lead to organisational inflexibility or impersonal employee relations. It must also be attentive to the **continuous changes in its environment**, and in particular:

Changes in audiovisual consumption patterns and the corresponding demands of our clients

The concentration of players in our sector at every link in the value chain

Technological developments, which may or may not be visible on the screen, but which have a major impact on client relations and investment levels

OUR AMBITION IS TO IMPROVE
IN ALL ASPECTS OF OUR BUSINESS,
WITH A TWOFOLD OBJECTIVE:

1 Consolidate our position, by strengthening:

- The quality of client relations
- The retention of our human resources
- The performance of our processes
- The long-term future of the Group
- And the development of our CSR policy

2 Anticipating the major upcoming events and developments that are already emerging:

- An exceptional year, marked in particular by the 80th anniversary of the Normandy landings, the football European Championships, the Paris Olympic and Paralympic Games, etc.
- The renewal of major sports contracts
- The development of our teams' skills
- (Re)deployment in areas where we have expertise, particularly in responding to major international requests for proposal
- Keeping a constant eye on new market trends

OUR ORGANISATION

A COMPANY IN WHICH EMPLOYEES AND CLIENTS ARE KNOWN AND RECOGNISED

The company is organised into business units, which means that **employees are close to clients** and **managers are close to employees**. With the introduction of the new committees, line management is identified and accessible, and employees act autonomously. Decision-making is fluid and information is shared easily.

We create value through our mode of governance, which responds to collective challenges and guarantees **the longevity of our business model**. Corporate responsibility is central to our vision.

It also reflects our values (see opposite), which are reflected in the satisfaction of our clients and the wholehearted commitment of our employees.



STRATEGIC COMMITTEE



GILLES SALLÉ
PRESIDENT



STÉPHANE ALESSANDRI
MANAGING DIRECTOR

DEPUTY MANAGING DIRECTORS



CHRISTOPHE ARRIVÉ
CHIEF PRODUCTION OFFICER



IGOR TRÉGAROT
CHIEF OPERATIONS OFFICER



OLIVIER GERRY
SECRETARY GENERAL



FRANÇOIS VALADOUX
CHIEF TECHNICAL OFFICER

MANAGING COMMITTEE



GUILLAUME ALLAIS
HEAD OF LETSEE



JÉRÔME BERT
FINANCIAL MANAGER



MATHILDE CABARET
HEAD OF RF FACTORY



PAULINE CHASLUS-JUSTO
HUMAN RESOURCES MANAGER



AUDREY DE BORTOLI
LEGAL MANAGER



OLIVIER HONORÉ
IT SYSTEMS MANAGER



GUILLAUME LIEBENS
COMMUNICATION MANAGER



FRANÇOIS MARCHAND
HEAD OF STUDIOS DE FRANCE

EXECUTIVE COMMITTEE



BUSINESS EXPERTS



AMBRE SEGUI
SCHEDULE COORDINATOR



ERIC COTIGNY
TECHNICAL OPERATIONS MANAGER



WILLIAM MANESCHI
LOGISTICS DEPARTMENT MANAGER



YANN CORRE
HEAD OF MANAGEMENT CONTROL



ELISE RIFFAUD
COMMUNICATION OFFICER

HEADS OF BUSINESS UNIT



GUILLAUME ALLAIS
HEAD OF LETSEE



MATHILDE CABARET
HEAD OF RF FACTORY



FRANÇOIS MARCHAND
HEAD OF STUDIOS DE FRANCE

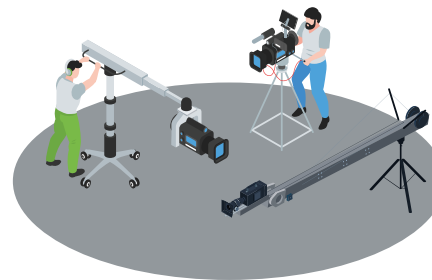
CONSTANT DIALOGUE WITH OUR STAKEHOLDERS

Consulting and communicating with our stakeholders, both internal and external, forms an integral part of our daily work.



Employees and Staff Representative Body (SRB)

Our focus on employee relations, along with our values of respect, curiosity, and cohesion, makes **employees** and **Staff Representative Bodies** (SRB) priority stakeholders: the result is a smooth industrial relations dialogue, annual and professional appraisal campaigns, extensive internal communication and the organisation of cohesion-building events, etc.



Suppliers and subcontractors

Our **suppliers and subcontractors**, who are essential to the quality of our business and frequently local, are taken into account in a Sustainable Sourcing Charter.



Clients

We work closely with our **clients** (producers, broadcasters, event organisers, etc.) through dedicated points of contact. We provide **high-quality services and advice**, tailored to meet their specific needs, with responsiveness and a sense of service, whatever the scale of the project.



Financial and non-financial institutions

As a company in constant development, **financial institutions** (investors, shareholders, lenders, banks) **and non-financial** institutions are regularly consulted at specific meetings.

With regard to **regulatory authorities and oversight institutions**, the company is closely monitored, in particular through the audit of the current statement of non-financial performance (DPEF), the financial audit of our accounts, etc.



Supervisory institutions



Civil society

As far as **civil society, associations and NGOs** are concerned, we have a number of partnerships with leading players in the sector (FICAM, OTA, ECOPROD, UN Global Compact, etc.). And our employees are regularly involved in sporting, cultural and community initiatives and associations.



Associations & NGOs

OUR CSR APPROACH

A CSR APPROACH THAT IS REACHING MATURITY

Our CSR approach is entering its **tenth year**. More than ever, it is marked by an ambition to respond in the best possible way to the challenges we face, while preserving the long-term future of our Group.

Audited by an independent third-party organisation, it enables us to **mobilise our stakeholders** around precise and concrete objectives, confirming our Group's position as a fully-fledged player in these areas, which we communicate about regularly both internally and externally.

Two issues stand out this year:

- Our annual **Carbon Footprint** is currently being finalised with SAMI, a powerful and customised tool enabling us, among other things, to **measure our GHG** (greenhouse gas) emissions, by drawing up and distributing questionnaires to all staff, both permanent workers and freelancers, in order to learn about their usage habits, and by collecting a large amount of internal data. SAMI also enables us to **model our impact reduction trajectories**, based on our objectives, by drawing up **individual and collective assessments**.
- We have finalised our **materiality matrix** (see later in the document), which identifies the priority issues on which we are going to focus.



AMBITIONS 2024/2025

Thanks to this **materiality matrix**, we will be able to structure our CSR strategy by building a precise, long-term roadmap. We will also be preparing for the requirements of the **CSRD** (Corporate Sustainability Reporting Directive), a European standard that will apply to our Group from 2025.

Since 2018, we have joined **five benchmark organisations** to promote and report on our sustainable development actions.

We also benefit from a **recognised certification, ECOVADIS Silver**, placing us in the top 25% most responsible companies in this area.



OLIVIER GERRY
Secretary General and Deputy Managing Director in charge of CSR

“Over and above our regulatory obligations, **the CSR approach has major benefits**. Economically, it can help to **reduce operating costs** or **boost performance** through better use of resources. Socially, it improves the company's **brand image**, encourages **the commitment of its teams** and sets it apart from its competitors. Finally, in terms of **risk management**, it can help to identify and reduce all types of risk, better preparing the company for potential crises.

Our approach to this issue is above all pragmatic. It is based on a number of key principles: **realism, gradualism and organisation**. Validated by the Strategic Committee, our entire CSR approach is based on **four pillars**:

1. Carbon footprint
2. Reporting (DPEF then CSRD in 2025)
3. Materiality matrix and roadmap
4. Certifications, labels, ratings.

By investing in these four areas, we can all be **agents of change**, and together we can build a **more responsible and sustainable** future.



MONITORING INDICATORS

PROMOTING CSR VALUES

- 4 promotional initiatives
- 5 memberships of organisations

CONTRIBUTION TO THE SDGS

9

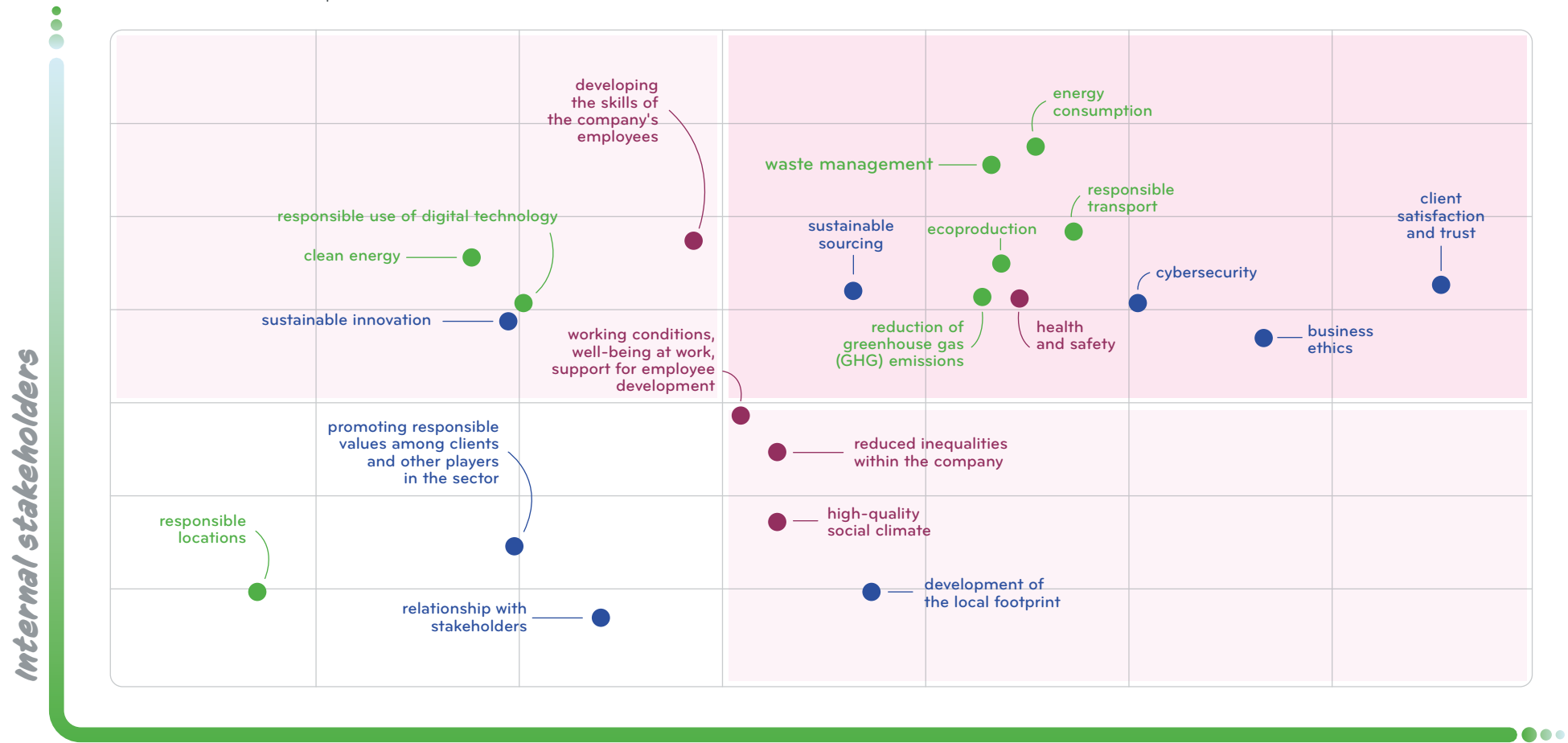
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12

17

MATERIALITY MATRIX

In order to formalise our CSR approach, we developed a **materiality matrix** by interviewing the **majority of our internal and external stakeholders** (around 140 questionnaires processed). This work enabled us to identify **18 material issues**, including nine priority issues and nine issues of importance.



External stakeholders

We will now be defining our future priorities and building a **roadmap for the long term**, thanks in particular to a new internal body: the **CSR Committee**.

This committee, comprising 12 members since May 2024, will help to define and

implement the Group's CSR strategy, steer the development of key actions and documents, and provide internal and external monitoring and representation.

It will report and make proposals to the Strategic Committee.

At the level of the operational and support entities, it will mobilise all the teams, integrating CSR indicators into their activities, to ensure the day-to-day management of fixed objectives, encourage innovation and facilitate reporting.

OUR KEY INDICATORS

<ul style="list-style-type: none"> The number of days of absence The number of agreements signed with staff representative bodies The number of hours of training completed The frequency and severity of accidents at work The gender equality at work score The number of Recognition of Disabled Worker Status (RQTH) beneficiaries 	
<ul style="list-style-type: none"> The amount of revenue The amount of EBITDA The market share in France 	€
<ul style="list-style-type: none"> The electricity consumption of sites The fuel consumption of vehicles The quantity of OIW and batteries The calculation of CO2 emissions 	
<ul style="list-style-type: none"> The number of hours of programmes produced The number of coverages 	
<ul style="list-style-type: none"> The number of local suppliers The number of ethical documents The number of promotional campaigns 	

A member since August 2019, our Group is committed to the **United Nations Global Compact** social responsibility initiative and its **ten universal principles** around human rights, labour standards, the environment and anti-corruption.



Our Group aligns its challenges with the **17 Sustainable Development Goals (SDGs)** set by the United Nations (UN) and reports annually on the progress made.

To this end, we have identified the CSR risks and challenges inherent in our business and on which we focus our sustainability initiatives. We will continue to group our actions into **three categories: social, environmental and societal**, which we associate with one or more key performance indicators, so that these issues are fully integrated into our responsible business strategy.

OUR 2023-2024 FIGURES AND ACTIONS

HUMAN

550 permanent employees
 Promotion of **well-being at work**
 4 social agreements signed
 Internal & external training school
MY TV SCHOOL
 3,725 hours of training completed
 Gender equality at work score
 2023: **89/100**

€ ECONOMIC

+€170 million in revenue
 70% market share in France

ENVIRONMENTAL

Consumption of **green electricity**
 Use of **electric** and **hybrid** vehicles
 Waste **recycling** and **circular economy**
 Calculation of the **carbon footprint**

PRODUCTION

19,000 hours of programmes produced
 8,500 coverages carried out

SOCIETAL

540 local suppliers, including 51 from Vendée
Sustainable Sourcing Charter
Ethical code of practice
 EcoVadis silver medal
 2023: Score of **64/100**



OUR SOCIAL COMMITMENTS



The values of respect, curiosity and cohesion have been the hallmarks of the company's mindset since its creation, and of the relations it maintains with its employees.

As a responsible employer, our human resources policy is based on five commitments to retain and ensure the professional growth of our employees.

SOCIAL DIALOGUE



WELL-BEING AT WORK



TRAINING



HEALTH & SAFETY



EQUAL TREATMENT





OBJECTIVE

PROMOTE HIGH-QUALITY EMPLOYEE RELATIONS

It is essential that professional relations take place in an attentive state of mind that is constructive and respectful of everyone. The social foundation is one of the cornerstones of our strategic plan.

HIGHLIGHTS

Our industrial relations are nurtured on a daily basis by responsive and varied internal communication, drawing on several communication tools:

- An internal social network on the YAMMER platform
- A quarterly in-house newsletter
- Information emails from the HR team "INFO RH" to all employees, or "INFO COMM"
- Dynamic displays on our premises
- Renewed in 2023, the **Business and Social Council** (CSE) expresses collective demands and ensures that employees' interests are taken into account in organisational, business, legal and technical decisions.

During 2023, the CSE unanimously approved:

- The company's social policy
- The company's economic and financial situation
- The company's strategy
- The vocational training guidelines

We have signed **four collective agreements**:

- Pre-electoral memorandum of understanding for staff representative bodies
- Memorandum of understanding in the framework of the annual negotiations
- Amendment to the agreement on the basic medical expenses scheme
- Amendment to the agreement on the supplementary provident insurance scheme

We have revised our rules of procedure and drawn up an IT charter (approved unanimously). With eight agreements signed, 2022 was an atypical year, particularly following the negotiation of the working time agreement and the integration of IXI LIVE into the UES (Social and Economic Unit).

Following numerous discussions with the freelancers associations, we have also revised the rates for this category of staff.

AMBITION 2024

WE PLAN TO FINALISE AN AGREEMENT ON REMOTE WORKING.

KEY INDICATOR

EMPLOYEE RELATIONS

4 social agreements signed

-50% vs 2022

MONITORING INDICATOR

12 CSE meetings, including 0 extraordinary meetings

-20% vs 2022

CONTRIBUTION TO THE SDGS



OBJECTIVE

PROVIDE MOTIVATING WORKING CONDITIONS AND ENVIRONMENT

The digitisation of pay slips, luncheon vouchers and employment contracts means that employees can access their information and benefits more quickly, wherever they are.

HIGHLIGHTS

The **new offices in Gennevilliers** were developed following discussions with the employees concerned in each department. Staff representatives were involved in the process and gave their favourable opinion on the proposed site. The new site, called **Eden**, complies with environmental standards (BREEAM 'very good' certification).

A variety of in-house activities are offered to employees, including sports (**yoga** classes, Gennevilliers tournament), environmental activities (**cycling** awareness in Gennevilliers) and social activities (voluntary work, **solidarity runs**). Since March, our partnership with **Marguerite & cie** has provided access to feminine hygiene products in the washrooms at our Gennevilliers site. In addition to reducing the mental burden associated with what can be experienced as a constraint, these biodegradable products are packed each month by people with disabilities. Finally, two partnerships, with **FoodChéri and Class' crôte**, enable employees to order balanced meals at lunchtime.

As far as remuneration is concerned, the 2023 mandatory annual negotiations resulted in significant pay rises both for our permanent employees via the agreement signed, and for our freelancers, with rate rises for a number of trades well above the minimum collective bargaining levels.

AMBITION 2024

THE GROUP WILL PRESENT AN INDIVIDUAL SOCIAL DATA REPORT TO ITS STAFF, ENABLING THEM TO UNDERSTAND THEIR REMUNERATION AND BENEFITS. THIS REPORT WILL THEN BE PUBLISHED ANNUALLY.

KEY INDICATOR

WELL-BEING AT WORK

For the UES 5528 days of absence

-7% vs 2022

MONITORING INDICATOR

CSE Budget: €513,027

+11% vs 2022

CONTRIBUTION TO THE SDGS





OBJECTIVE

CONTINUOUSLY DEVELOP THE SKILLS OF OUR TEAMS

AMP VISUAL TV considers training to be a strategic issue. In addition to external training, it has developed an in-house school, 'My TV School', which is staffed by in-house trainers with strong business expertise who train their colleagues.

This QUALIOP1-certified (certifies the quality of the training services provided) school can now train clients or external companies.

HIGHLIGHTS

In 2023, the company trained 257 individual trainees, with a training take-up rate of around 45%. A total of 68 in-house trainees were trained via 'My TV School', for a total of 848 hours of training. In 2024, the number of hours of external and internal training will be aggregated.

We launched a significant training programme (73 trainees) on the internet protocol (IP) at IIFA (related to computer programming) in preparation for our company's participation in the Olympic Games, in order to familiarise our employees with the new technologies.

We have also focused our training on new arrivals (less than a year with the company), and in particular employees who joined via the 'Classe Alpha' recruitment scheme.

In November 2023, the scheduling department, in conjunction with the technical staff, underwent training in 'developing assertiveness - asserting oneself in professional relations' in order to manage the professional situations with which this department is confronted.

AMBITION 2024

IN 2024, WE PLAN TO TRAIN OUR EXTERNAL CONTRIBUTORS AND/OR EMPLOYEES IN OUR TECHNOLOGIES IN PREPARATION FOR THE OLYMPIC GAMES. WE WILL ALSO DEVOTE A SIGNIFICANT PART OF OUR BUDGET TO HEALTH AND SAFETY TRAINING, AND TO A TRAINING PROGRAMME SPANNING SEVERAL ACCOUNTING YEARS, AIMED AT BOTH TEAM MANAGERS AND FIELD EXECUTIVES.

KEY INDICATOR

TRAINING

For the UES **3,725** hours of training completed
 ↗ +5,6% vs 2022

MONITORING INDICATORS

257 permanent employees trained ↗ +28,5% vs 2022

€108,324 training expenditure ↗ +17% vs 2022

32 in-house training sessions ↗ -144% vs 2022

CONTRIBUTION TO THE SDGS



OBJECTIVE

CONTINUE TRAINING TO ENSURE HEALTH AND SAFETY

HIGHLIGHTS

An external occupational health and safety officer has been working with the CSSCT (health, safety and working conditions committee) to draw up a new DUERP (Single Occupational Risk Assessment Document, to be presented in 2024), as well as the PAPRI Pact (Annual Programme for the Prevention of Occupational Risks and Improvement of Working Conditions).

The company is continuing its policy of replacing hardware with more ergonomic equipment (flight case).

In 2023, the CSSCT organised the consultation of the CSE on the layout of the new premises in Gennevilliers, as well as on the video surveillance system for the Eden site.

Visits were made to the premises and the CSSCT was involved in all stages of the project.

A delegation from the committee visited the new premises in Toulouse and issued an observation report, which was taken into account.

AMBITION 2024

WE PLAN TO DEVOTE A SIGNIFICANT PART OF OUR BUDGET TO HEALTH AND SAFETY TRAINING.

KEY INDICATORS

WORKPLACE ACCIDENTS

Frequency rate: 11,50 ↗ +4% vs 2022

Severity rate: 0,87 ↗ +76% vs 2022

MONITORING INDICATORS

SAFETY

+5% increase in workplace accidents (with lost time) vs 2022

0 occupational illness

SAFETY TRAINING

26 employees trained ↗ -47% vs 2022

Expenditure on safety training ↗ **€8,206** ↗ -88% vs 2022

CONTRIBUTION TO THE SDGS



EQUAL TREATMENT



WOMEN/MEN

OBJECTIVE

PROMOTE GENDER EQUALITY IN THE WORKPLACE

AMP VISUAL TV upholds strong values of respect, equality and coexistence, and the fight against all forms of discrimination within its workforce. As a source of social cohesion and collective development, we are convinced that gender equality is a major asset for the growth and sustainability of our company. Of course, we make no distinction in terms of internal mobility, recruitment, access to training, promotion or pay. By way of example, none of our job offers make any distinction on the basis of gender.

HIGHLIGHTS

In 2023, we launched a poster campaign to raise awareness of sexual harassment and sexist behaviour in the workplace at all our sites in Paris and the provinces, in our studios and in our OB vans. Spearheaded by the Human Resources Department, this initiative is part of our commitment to creating a safe and respectful working environment for everyone. The posters also provide the names of the three in-house advisors on the subject (one advisor for the CSE appointed in 2023 and two HR advisors - trained in November 2023 in their duties). This poster campaign was backed up internally by a message from the company's Managing Director.

AMBITION 2024

IN 2024, THE COMPANY WILL RENEGOTIATE ITS GENDER EQUALITY AGREEMENT.

KEY INDICATORS

Professional equality index 89/100 → +23,6% vs 2022

DISABILITY

2.2% RQTH beneficiaries/eligible workforce

→ +27,7% vs 2022

MONITORING INDICATOR

€161,270 in AGEFIPH contribution

→ +21,8% vs 2022

CONTRIBUTION TO THE SDGS



INTEGRATION OF YOUNG PEOPLE MONITORING INDICATORS

19.5% permanent staff under 25

107 permanent employees under 25

→ +2,9% vs 2022

39 Work-study students

7% Trainees >1 month & Work-study students in the permanent workforce

→ +8.3% vs 2022



EQUAL TREATMENT

DISABILITY, YOUNG PEOPLE

OBJECTIVE

AMP VISUAL TV upholds strong values of respect, equality and coexistence, as well as the fight against all forms of discrimination within its workforce.

In addition, the information notice sent to all recruitment candidates specifies that no question during the interview may relate to the candidate's state of health or disability.

AMP VISUAL TV invests in the recruitment of young people on work-study schemes, thereby enabling young people to enter the world of work. Between 2020 and 2022, 16 out of 52 work-study students signed permanent contracts, eight signed fixed-term contracts, six continued their work-study programme and 100% of work-study students graduated.

HIGHLIGHTS

As part of our disability policy, we have taken specific action to help people with autism:

- taking on a trainee through the INA's Classe Alpha scheme, designed to support people in retraining for a career in the audiovisual industry
- recruitment of a work-study student for two years.

In partnership with France Télévision and Classe Alpha, the company took part in a 'Coaching Day' in March 2023, the aim of which was to support students in interview preparation (presentation of career path and career plan, posture, questions/answers to recruiters, feedback/advice, etc.) The aim of the Classe Alpha scheme, in partnership with INA, is to help young people who have dropped out of school to find work, in a spirit of social openness and inclusion with strong local roots. The company recruited three technical preparation staff in the Inventory department via Classe Alpha on permanent contracts.

Our disability officer supported employees, enabling the approval or renewal of six recognitions of disabled worker status (RQTH). In total, 17.49 full-time equivalent positions were supported in 2023.

The company recruited 19 work-study students for the start of the 2023 academic year, bringing the number of work-study students in the UES to 39 at 31 December 2023, and organised an induction day for them to present the company's policy and values, in the presence of senior management. They were made aware of the company's disability and anti-discrimination policies.

AMBITION 2024

FOR THE NEXT FINANCIAL YEAR, WE WILL BE TRAINING THE HR TEAM, AS WELL AS THE KEY MANAGERS INVOLVED IN THE RECRUITMENT PROCESS, IN "RECRUITMENT WITHOUT DISCRIMINATION".

WE WILL BE INCLUDING A SENTENCE IN OUR RECRUITMENT ADVERTISEMENTS SPECIFYING OUR COMMITMENT TO NON-DISCRIMINATION. WE WILL ALSO BE CONTINUING OUR AWARENESS-RAISING INITIATIVES THROUGH THE INTEGRATION OF TRAINEES WITH DISABILITIES, AS WELL AS OUR POLICY OF INTEGRATING WORK-STUDY STUDENTS.

OUR ENVIRONMENTAL COMMITMENTS



For several years now, we have been developing a global environmental approach, combining small and large-scale actions.

During this financial year, we continued our efforts on **three themes** in order to ramp up our **energy efficiency** approach, reduce and recycle our **waste**, and ultimately make progress in controlling our **carbon footprint**.

ECO-FRIENDLY ACTIONS

A key stage in promoting eco-responsibility within teams, **eco-friendly actions** have become a matter of course for employees at all our sites. Mobility (electric charging stations, bicycle parking), food (dematerialisation of meal vouchers, offers of drinks, bottles and fountains, etc.), selective sorting of waste, lighting of premises with low consumption, etc.

All these everyday actions contribute both to the empowerment of our employees and to the protection of the environment.



OBJECTIVE

OPTIMISE THE USE OF ENERGY RESOURCES

We recorded a 59% drop in electricity from renewable sources, as our supply contracts were renewed in the midst of the energy crisis. In view of the additional financial cost, we had to reduce this ratio partially and temporarily. However, we now have contracts enabling us to increase our proportion of renewable energy as soon as the market offers it at acceptable rates.

The 69% drop in gas consumption is due to the change in the mode of supply at our sites, in favour of electricity.

Our territorial coverage is designed to reduce travel: the location of our agencies (see map on page 28) is based on the major transport routes and sports areas.

HIGHLIGHTS

This year, we continued and intensified our actions in favour of energy efficiency:

- deployment of the **energy efficiency** plan announced in the last DPEF (12 flagship measures)
- **email reduction** campaign, announced in the last DPEF
- **optimal use of our OB vans**: service life of more than 20 years, optimisation of loads and travel, energy efficiency and less air conditioning
- replacement of four Euro III tractors with **Euro VI standards**
- unique fleet of four **electric scooters** covering marathons in particular
- **reduced consumption** of electricity and gas (fewer buildings using gas) also favoured by favourable weather conditions
- continued **gradual replacement of lighting** at our sites with LED lighting: our studio 102 is now fully equipped
- use of **LUMEX** generators, which operate on biofuel

AMBITION 2024

WE WILL CONTINUE THE SWITCH TO LED LIGHTING AT ALL OUR SITES AND INCREASE THE USE OF GREEN ELECTRICITY

KEY INDICATORS

ENERGY CONSUMPTION

ELECTRICITY

6,372,081 kWh consumed at all sites

-24% vs 2022/2023

29% of electricity from renewable sources

-59% vs 2022/2023

FUEL

678.0 m³ consumed

-5% vs 2022/2023

30% Hybrid electric vehicles (company car fleet)

+4% vs 2022/2023

MONITORING INDICATORS

Gas consumption -69% vs 2022/2023

Water consumption +0% vs 2022/2023

CONTRIBUTION TO THE SDGs



OBJECTIVE

REDUCE AND RECOVER

HIGHLIGHTS

This year, we continued to introduce **waste sorting at source** at new sites:

- at the Toulouse agency via Easytry (service provider) at our main facility in Gennevilliers, Eden via Le Petit Plus
- at our Rive Gauche and Le Lendit studios: for certain shootings at these studios, the broadcasting client now directly organises the sorting and collection of waste generated during shootings

Note: the total quantity of waste collected and recycled has fallen sharply as a result of our efforts to raise awareness and encourage our clients at studios to collect their own waste over the last year or so. These are genuine partnerships that involve our stakeholders.

In terms of recycling equipment and furniture, this year, to furnish our new EDEN site (Gennevilliers), we recovered most of our old furniture and bought recycled furniture from Tricycle Office (located close to our site).

AMBITION 2024

WE WILL CONTINUE TO DEPLOY WASTE SORTING AT SOURCE AT ALL OUR SITES (AGENCIES AND STUDIOS).

KEY INDICATORS

WASTE PRODUCTION & RECYCLING

197 tonnes collected and recovered (total quantity) -89.6% vs 2022/2023

Of which OIW WASTE: 186 tonnes

MONITORING INDICATORS

Quantity of waste by type: other than OIW (Ordinary Industrial Waste)

TYPE OF WASTE	Quantity (tonnes)	Quantity (tonnes)
Recyclable Biowaste	0.274	Cartridges 0.0025
Glass	0.079	Paper Cups 0.021
Paper	0.138	Wooden Pallets 0,104%
Bottles & Cans	0.022	Boxes 4
Batteries	0.965	Other 0.617
WEEE	5	

CONTRIBUTION TO THE SDGs



CARBON FOOTPRINT

OBJECTIVE

MEASURE AND REDUCE THE CARBON FOOTPRINT



HIGHLIGHTS

This year was marked by the integration of a carbon footprint calculation **software tool**, adapted to our activities and needs, with its publisher SAMI. Internally, we have **mobilised all our employees**, both permanent employees and freelancers, some of whom will become members of the CSR Committee in May 2024. The result: accurate and detailed visualization of the **carbon impact** of our actions and activities.

The **methodology** (approved by ADEME, Environmental and Energy Management Agency) incorporates all the CO₂-emitting items in our value chain, with a wider scope and a level of detail that we did not have last year:

- manufacture of operating and IT equipment,
- purchases of services via expenses and depreciation,
- commuting by permanent employees,
- transport of equipment by air and sea,
- catering and accommodation for permanent employees and freelancers,
- construction and maintenance of premises, etc.

This explains why the total is **three times higher**. Therefore, the comparison vs. N-1 is not relevant.

AMBITION 2024

ENSURE THAT ALL EMPLOYEES ARE FAMILIAR WITH THE TOOL SO THAT THEY CAN ACCURATELY CALCULATE THE GROUP'S CARBON FOOTPRINT IN ALL ITS DIMENSIONS.

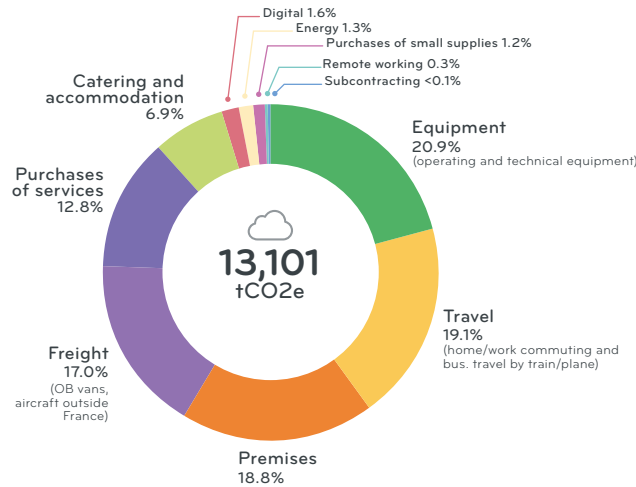
BUILD A CUSTOMISED ACTION PLAN BASED ON A DETAILED ANALYSIS OF OUR EMISSIONS. AND PLAN A REALISTIC ROADMAP FROM 2025 ONWARDS, BASED ON OUR ABILITY TO ACHIEVE THE TARGETS SET.

KEY INDICATOR

CO₂ EMISSIONS

13,101 tCO₂e

+205% vs 2022/2023



SCOPE 1: 2,215 tCO₂e (16.9% in total)

SCOPE 2: 449 tCO₂e (3.4% in total)

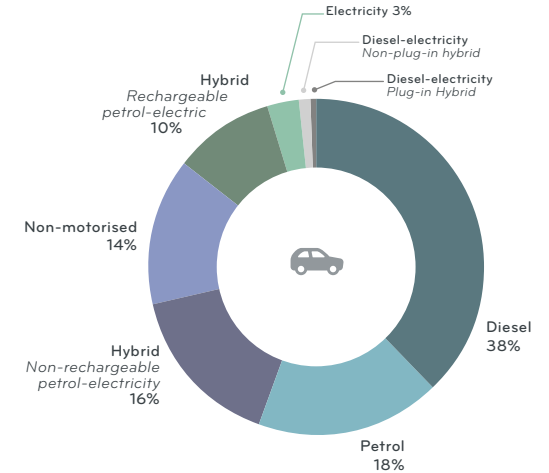
SCOPE 3: 10,438 tCO₂e (79.7% in total)

MONITORING INDICATOR

Breakdown of vehicles by type of energy

30% Hybrid Electric Vehicles

(company car fleet)



CONTRIBUTION TO THE SDGS





OUR SOCIETAL COMMITMENTS



As a socially responsible company, AMP VISUAL TV develops its local roots and relations with all its stakeholders.

Our societal commitment is built around four pillars directly linked to our values: Business ethics, Cybersecurity, Local involvement and Innovation with environmental impact.

BUSINESS ETHICS



CYBERSECURITY



LOCAL INVOLVEMENT



INNOVATION AND CSR IMPACT





OBJECTIVE

GUARANTEE FAIR PRACTICES

HIGHLIGHTS

The law on the duty of vigilance obliges ordering companies to implement 'reasonable vigilance measures' with the aim of identifying and preventing risks and serious infringements of human rights, fundamental freedoms, health and safety, and the environment. In view of the risks that could arise directly or indirectly from the activities of suppliers and subcontractors, we have stepped up the implementation of our obligation of vigilance, interfaced with our new purchasing software. The aim is to verify the legal, social and tax compliance of all our suppliers, subcontractors and service providers.

- We have stepped up the implementation of our obligation to monitor, interfaced with our new purchasing software. The aim is to verify the legal, social and tax compliance of all our suppliers, subcontractors and service providers;

AMBITION 2024

BASED ON THE ROADMAP, OUR AMBITIONS (CURRENTLY BEING FINALISED) SHOULD CONSIST OF:

- INITIATING COMPLIANCE WITH THE SAPIN 2 LAW
- FINALISING GDPR COMPLIANCE
- DEFINING A SUSTAINABLE SOURCING STRATEGY



JÉRÔME BERT
FINANCIAL DIRECTOR

The introduction of OXALYS purchasing software, which will be coupled with a platform for compiling mandatory third-party documents, will give us a global view of our suppliers and enable us to comply with our obligation of vigilance, while at the same time reducing our paper consumption by making invoicing paperless.

KEY INDICATORS

ETHICS

2 ethical documents

- ↳ 1 Ethical Code of Practice
- ↳ 1 Sustainable Sourcing Charter

ECOVADIS certification: 64/100

↳ -3% vs 2022 (66)

CONTRIBUTION TO THE SDGS



OBJECTIVE

INCREASE AWARENESS-RAISING FOR SAFER PRACTICES

HIGHLIGHTS

We have pursued our cybersecurity policy and have achieved the 2023 ambitions set out in the previous DPEF, i.e. carrying out audits by department, giving secure access to freelancers (around 300), distributing videos to raise awareness as part of our campaigns, reviewing the mapping of the IT system when changing infrastructure, and setting up a review of actions.











AMBITION 2024

WE WILL BE STRENGTHENING OUR SECURITY MEASURES, IN PARTICULAR BY:

- TESTING THE DECISION-MAKING CRISIS UNIT BY SIMULATING A CYBER CRISIS EXERCISE
- SETTING UP 24/7 MONITORING OF OUR NETWORK FOR POTENTIAL ATTACKS (SOC)
- IMPLEMENTING MORE SECURE ADMINISTRATION OF ADMINISTRATOR ACCOUNTS (BASTION)
- CARRYING OUT PENETRATION TESTS (PENTEST)

CYBERSÉCURITÉ

FAIRE FACE À LA MENACE

 CYBERMENACES <small>NE FACILITEZ PAS LA TÂCHE AUX ATTAQUANTS. SOYEZ CONSCIENTS DES DANGERS DU NUMÉRIQUE.</small>	 MOTS DE PASSE <small>UTILISEZ UN MOT DE PASSE DIFFÉRENT POUR CHAQUE COMPTE, ET ASSUREZ-VOUS QU'IL SOIT ROBUSTE.</small>	 MESSAGERIE <small>VÉRIFIEZ L'EXPÉDITEUR DES E-MAILS REÇUS. N'OUVREZ PAS LES PIÈCES-JOINTES OU LIENS SUSPECTS.</small>	
 NAVIGATION INTERNET <small>RESTEZ VIGILANTS LORS DE VOTRE NAVIGATION INTERNET. NE TÉLÉCHARGEZ QUE DEPUIS DES SITES OFFICIELS.</small>	 SÉCURITÉ PHYSIQUE <small>PRENEZ LE RÉFLEXE DE VERROUILLER VOTRE ORDINATEUR. NE LAISSEZ PAS EN LIBRE ACCÈS DES INFORMATIONS SENSIBLES.</small>	 SUPPORTS AMOVIBLES <small>N'UTILISEZ PAS DE CLÉ USB INCONNUE. DISTINGUEZ VOS USAGES PROFESSIONNELS ET PERSONNELS.</small>	
 DÉPLACEMENTS PROFESSIONNELS <small>PRENEZ GARDE AUX YEUX ET OREILLES INDÉSIRÉS. NE LAISSEZ PAS VOS EFFETS PROFESSIONNELS SEULS.</small>	 GESTION DES DONNÉES <small>LIMITEZ AU STRICT NÉCESSAIRE LES ACCÈS AUX DONNÉES. VÉRIFIEZ RÉGULIÈREMENT LES ACCÈS ALLOUÉS.</small>	 MATÉRIEL ET LOGICIELS <small>PROTÉGEZ VOS DONNÉES IMPORTANTES. SAUVEGARDEZ LES RÉGULIÈREMENT SUR LES ESPACES PRÉVUS.</small>	
 RÉACTIONS EN CAS D'INCIDENTS <small>ALERTEZ SANS ATTENDRE SI VOUS DÉTECTEZ UN INCIDENT. APPLIQUEZ LES 1^{ères} MESURES DE PROTECTION INFORMATIQUE.</small>			+d'infos : supportInformatique@ampvisualtv.tv

LOCAL INVOLVEMENT



OBJECTIVE

DEVELOP LOCAL ROOTS
AND PROVIDE LOCAL SUPPORT

HIGHLIGHTS

We foster collaborations with local providers or local branches of national chains. In addition to promoting local employment, most (45%) of our partners are economic players in the departments where our regional agencies are located, i.e. the inner suburbs of Paris (75, 92, 93, 94), Vendée (85), Rhône (69), Moselle (57) and Haute-Garonne (31).

AMBITION 2024

WHEREVER POSSIBLE, WE WILL CONTINUE TO GIVE
PREFERENCE TO LOCAL SUPPLIERS...

KEY INDICATORS

82% local purchases/total group purchases (in amount)

45% local suppliers/total group suppliers (in number)

+250% vs 2022/2023

540 local suppliers

MONITORING INDICATORS

16 sponsorship and local partnerships

+13% vs 2022/2023

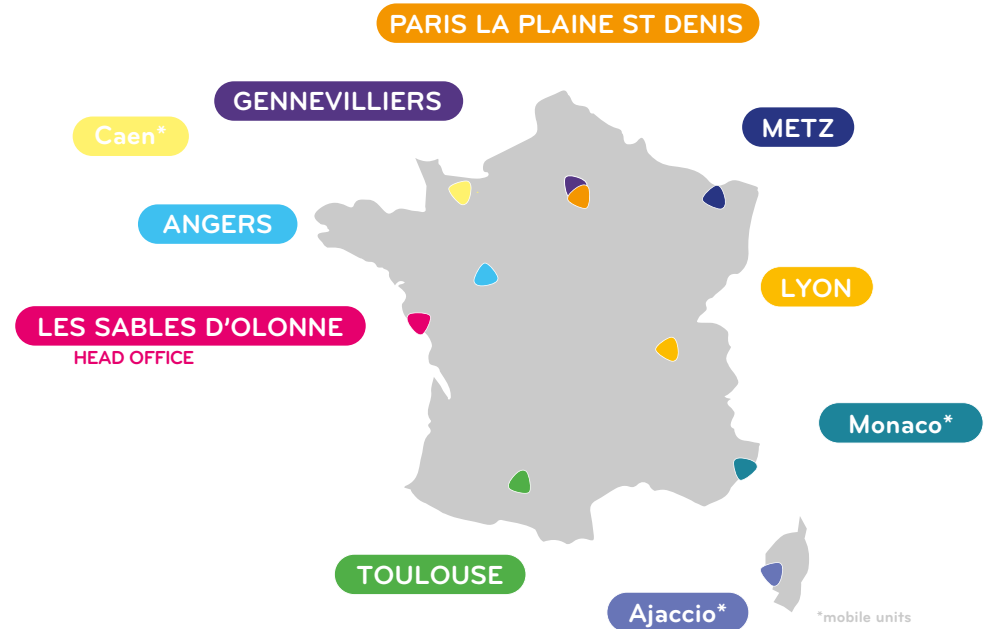


SERVICES TO THE NATION

OLIVIER PONTARLIER
PRODUCTION DIRECTOR
& VOLUNTEER FIREFIGHTER

In addition to my travelling job at AMP VISUAL TV, I decided to continue my commitment as a volunteer fireman, which began in October 1989. I identify with the values that are essential to the identity of firefighters, whether professional or volunteer: efficiency, adaptability, exemplarity, or human values: commitment, respect, a sense of solidarity, etc. Through my actions, I hope to embody these qualities and contribute, at my own level, to serving society.

OUR LOCATIONS



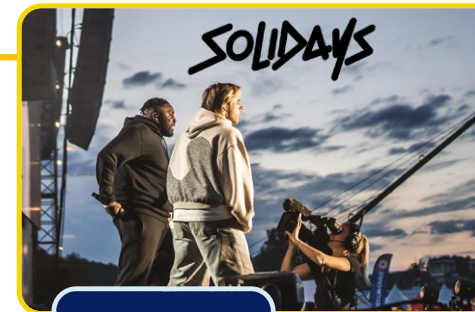
SOLIDARITY

Our local presence also means continuing our support and donations to various local initiatives and associations, whether cultural or sporting.

On **Solidays**, for instance, and every summer since 2014 at the Hippodrome de Longchamp, dozens of employees give up their time to help make this festival a must-attend event for Solidarité Sida (recording of several stages with our technical resources made available free of charge).

For over ten years, we have provided historic support to the **Restos du Cœur** by supplying technical resources at preferential rates for the filming of the annual fund-raising concert, coupled with a financial donation to the association.

The day after Women's Rights Day, our employees ran **the Sine Qua Non Run** (6 and 10 km) in Paris, to support the fight for equality and to say NO to sexist and sexual violence. A virtual challenge was also available to boost participation.





OBJECTIVE

MODERNISE OUR OFFER TO MAKE IT MORE SUSTAINABLE

HIGHLIGHTS

Internationally recognised for the technical expertise of our teams, always at the forefront of innovation, we are continuing to modernise our approach to clients by organising ourselves around our strategic markets (sports, entertainment/magazines, special operations, live shows/fashion, corporate/digital, international, etc.). By responding to their needs with more effective and innovative solutions and tools, we optimise the sustainability of our offering.

AMBITION 2024

CONTINUALLY SEEK IMPROVEMENTS AND INNOVATIONS TO MAINTAIN AND EVEN INCREASE THE QUALITY OF OUR SERVICES, WHILE REDUCING OUR IMPACT ON THE ENVIRONMENT.

REMOTE PRODUCTION

Remote production, as it is referred to by our technicians, means that only cameras and microphones are deployed on site, while the production control room remains centralised at the Media Centre. This saves on travel and human time. So there's a **dual effect with a positive impact**: we save costs while reducing the environmental impact, with a great deal of agility and while maintaining the quality of the service!

One example: on the remote production of the ProA Basketball Championship, we were able to measure

- **half the number of on-site staff**, meaning lower transport costs (light vehicle vs heavy vehicle), lower energy consumption, and lower accommodation and meal costs.
- **Several production units** centralised at a single Paris site **accessible by public transport**. But also the configuration and operation of the system by **local staff**.
- Optimised energy consumption in the 18 basketball courts: less audiovisual equipment = **less kWh**.
- Removal of satellite video transmissions. Video and data transmission only via fibre optic Internet connection.



METHODOLOGICAL NOTE

PREAMBLE

In accordance with the new provisions of Article L. 225-102-1 of the French Commercial Code, the AMP VISUAL TV Group, and in particular its holding company, AMP INVESTISSEMENT, reports on its non-financial performance in its 2023/2024 management report. The accuracy of this information is confirmed by an Independent Third Party Organisation (ITPO), the Groupe Y.

The purpose of this note is to present the reporting method used by AMP VISUAL TV for its statement of non-financial performance (DPEF). It sets out the procedures for collecting, validating and consolidating the indicators, the roles at the various levels of the process and the definitions necessary for a proper understanding of the data required.

Reporting period

This statement of non-financial performance relates to the last financial year ended, i.e. from 1 April 2023 to 31 March 2024. By contrast, the period covered for employment data is from 1 January to 31 December 2023.

Scope

The scope of publication of non-financial information in the management report must be the Group's financial consolidation scope. We have chosen to report on a French scope, focusing on the main legal structures forming part of our UES: ATLANTIC MÉDIA and STUDIOS DE FRANCE, which account for an average of 98.39% of the consolidated permanent workforce.

Past records

To be able to compare results from one year to the next, past records on the information reported, where available, cover the current year and the previous year, with the corresponding methodologies.

Data collection

The data required to produce this report has been collected directly from contributors to the business units or from the departments concerned (Technical Department, Business Development Department, Human Resources Department, etc.) by General Administration. The timetable is based on the production of indicators during the second quarter of the year, followed by the drafting of associated comments.

Social indicators

Social data is collected centrally by the Human Resources Department. The HR data has been compiled using the same definitions and calculation bases as that used in the Social Data Report for the Broadcast Services Economic and Social Unit (UES).

In the section devoted to well-being at work, we examine the practice of sport in a professional context. Every Wednesday, we offer Hatha Yoga classes at our Eden site, lasting 1 hour 15 minutes.

NB: The gender equality at work score is calculated in proportion to the score obtained (89/100).

Environmental indicators

Environmental information is collected by General Administration from the following sources: Excel tracking files, invoices, energy consumption reports, waste tracking slips, etc.

NB: For our fourth group carbon footprint assessment, we used SAMI software to include in the calculation the emissions generated by: the downstream logistics/freight chain, fuel and energy purchases for our aerial services, on our premises, purchases of services, purchases of small supplies, digital data, equipment, teleworking, subcontracting, catering and accommodation.

Societal indicators

Societal information is collected by General Administration from the following sources: Excel tracking files, invoices, membership certificates, etc. In defining the "local suppliers" key indicator, we took the decision to count the same supplier only once if it works with both ATLANTIC MEDIA on the one hand and STUDIO DE FRANCE on the other, as they are part of the same group. In addition, a company belonging to the group can be considered as the supplier of a subsidiary belonging to the same group.

We have also decided to take into account all our local suppliers in the various departments in the inner suburbs of Paris where we are based, with the exception of the Val-de-Marne department (94), in view of their proximity to our Paris sites. We have therefore assessed the proportion of local purchases and the number of local suppliers. These two indicators sometimes partially cover certain suppliers of two of our entities which are outside the scope of our report, namely: IXI LIVE and AMP INVESTISSEMENT. Next year we will refine the quality of the accounting data to ensure that we remain within the scope.

Around 7% of supporting documents (invoices), proof of our partnership with these local suppliers, are issued at the company's head office rather than at the local agency.

Link between the nation and the armed forces: At least one of our employees is a member of the volunteer fire brigade operational reserve and has an availability agreement signed with the company.

NB: In view of the company's activities, certain issues such as the fight against food waste and food insecurity, respect for animal welfare and the promotion of responsible, fair and sustainable food have not been identified as material and are therefore not covered in the DPEF.

2023-2024 DPEF coverage rate

The overall coverage rate of our DPEF is 100% and breaks down as follows: Social (number of employees): 100%, Environmental: 100%, Societal: 100%.



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AMP INVESTISSEMENT

Rapport de l'organisme tiers indépendant (OTI) sur la vérification de la déclaration consolidée de performance extra-financière

Exercice clos le 31 Mars 2024

Aux actionnaires,

En notre qualité d'organisme tiers indépendant (« tierce partie »), accrédité par le Cofrac Inspection pour les activités de vérification validation sous le numéro 3-1877 (dont la portée est disponible sur le site www.cofrac.fr), nous avons mené des travaux visant à formuler un avis motivé exprimant une conclusion d'assurance modérée sur les informations historiques (constatées ou extrapolées) de la déclaration consolidée de performance extra-financière, préparées selon les procédures de l'entité (ci-après le « Référentiel »), pour l'exercice clos le 31/03/2024 (ci-après respectivement les « Informations » et la « Déclaration »), présentées dans le rapport de gestion en application des dispositions légales et réglementaires des articles L. 225-102-1, R. 225-105 et R. 225-105-1 du code de commerce.

Conclusion

Sur la base des procédures que nous avons mises en œuvre, telles que décrites dans la partie « Nature et étendue des travaux », et des éléments que nous avons collectés, nous n'avons pas relevé d'anomalie significative de nature à remettre en cause le fait que la déclaration consolidée de performance extra-financière est conforme aux dispositions réglementaires applicables et que les Informations, prises dans leur ensemble, sont présentées, de manière sincère, conformément au Référentiel.

GROUPE Y AUDIT
Société d'Expertise Comptable et de Commissariat aux Comptes
Inscrite au tableau de l'Ordre de la Région Nouvelle-Aquitaine et de la Région Pays de la Loire - Membre de la Compagnie Régionale Ouest-Atlantique
Membre indépendant du réseau Nexia International - Membre de l'Association Technique A.T.H.

SAS au capital de 500 000 €
Siège social : 53 rue des Marais - CS 18421 - 79024 NIORT Cedex - Tél. : 05 49 32 49 01
RCS NIORT B 377 530 563 - APE 6920 Z - TVA : FR 10 377 530 563

NIORT - PARIS - TOURS - FUTUROSCOPE - LA ROCHE-SUR-YON - FONTENAY-LE-COMTE - NANTES - LUÇON



Commentaires

Sans remettre en cause la conclusion exprimée ci-dessus et conformément aux dispositions de l'article A. 225-3 du code de commerce, nous formulons les commentaires suivants :

Nous constatons l'apparition de deux nouveaux risques par rapport à la Déclaration de Performance Extra-Financière précédente. « cybersécurité » d'une part et « satisfaction et confiance des clients » d'autre part. Si le premier fait l'objet d'un paragraphe dédié et d'une présentation de la politique déployée face à ce risque, ce n'est pas le cas du second. Nous vous encourageons à intégrer ces informations à l'avenir.

Nous constatons une anomalie dans la méthodologie de calcul des indicateurs liés aux fournisseurs locaux. Cet indicateur intègre des partenaires de sociétés hors périmètre de celui de la déclaration de performance extra-financière. Nous vous encourageons à l'avenir à bien veiller à ce que les données communiquées correspondent au périmètre de la DPEF, pour cet exercice cette exception est cependant mentionnée en note méthodologique.

A Préparation de la déclaration de performance extra-financière

L'absence de cadre de référence généralement accepté et communément utilisé ou de pratiques établies sur lesquels s'appuyer pour évaluer et mesurer les Informations permet d'utiliser des techniques de mesure différentes, mais acceptables, pouvant affecter la comparabilité entre les entités et dans le temps.

Par conséquent, les Informations doivent être lues et comprises en se référant au Référentiel dont les éléments significatifs sont présentés dans la Déclaration.

Limites inhérentes à la préparation des Informations

Les Informations peuvent être sujettes à une incertitude inhérente à l'état des connaissances scientifiques ou économiques et à la qualité des données externes utilisées. Certaines informations sont sensibles aux choix méthodologiques, hypothèses et/ou estimations retenues pour leur établissement et présentées dans la Déclaration.

Responsabilité de l'entité

Il appartient à la direction de :

- sélectionner ou d'établir des critères appropriés pour la préparation des Informations ;
- préparer une Déclaration conforme aux dispositions légales et réglementaires, incluant une présentation du modèle d'affaires, une description des principaux risques extra-financiers, une présentation des politiques appliquées au regard de ces risques ainsi que les résultats de ces politiques, incluant des indicateurs clés de performance ;
- préparer la Déclaration en appliquant le Référentiel de l'entité tel que mentionné ci-avant ; ainsi que
- mettre en place le contrôle interne qu'il estime nécessaire à l'établissement des Informations ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

La Déclaration a été établie par la Direction.

Responsabilité de l'organisme tiers indépendant

Il nous appartient, sur la base de nos travaux, de formuler un avis motivé exprimant une conclusion d'assurance modérée sur :

- la conformité de la Déclaration aux dispositions prévues à l'article R. 225-105 du code de commerce ;
- la sincérité des informations historiques (constatées ou extrapolées) fournies en application du 3° du I et du II de l'article R. 225-105 du code de commerce, à savoir les résultats des politiques, incluant des indicateurs clés de performance, et les actions, relatifs aux principaux risques.

Comme il nous appartient de formuler une conclusion indépendante sur les Informations telles que préparées par la direction, nous ne sommes pas autorisés à être impliqués dans la préparation desdites Informations, car cela pourrait compromettre notre indépendance.

Il ne nous appartient pas de nous prononcer sur :

- le respect par l'entité des autres dispositions légales et réglementaires applicables ;
- la conformité des produits et services aux réglementations applicables.

Dispositions réglementaires et doctrine professionnelle applicable

Nos travaux décrits ci-après ont été effectués conformément aux dispositions des articles A. 225-1 et suivants du code de commerce et à la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relative à cette intervention, notamment l'avis technique de la Compagnie nationale des commissaires aux comptes, Intervention du commissaire aux comptes - Intervention de l'OTI - Déclaration de performance extra-financière, tenant lieu de programme de vérification.

Indépendance et contrôle qualité

Notre indépendance est définie par les dispositions prévues à l'article L. 822.11 du code de commerce et le code de déontologie de la profession de commissaire aux comptes. Par ailleurs, nous avons mis en place un système de contrôle qualité qui comprend des politiques et des procédures documentées visant à assurer le respect des textes légaux et réglementaires applicables, des règles déontologiques et de la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes relative à cette intervention.

Moyens et ressources

Nos travaux ont mobilisé les compétences de 3 personnes et se sont déroulés au cours des mois de Juin et Juillet 2024 sur une durée totale d'intervention d'environ 2 semaines. Nous avons fait appel, pour nous assister dans la réalisation de nos travaux, à nos spécialistes en matière de développement durable et de responsabilité sociétale.

Nous avons mené une dizaine d'entretiens avec les personnes responsables de la préparation de la Déclaration représentant notamment les directions générale, administration, finances, gestion des

Nature et étendue des travaux

Nous avons planifié et effectué nos travaux en prenant en compte le risque d'anomalies significatives sur les Informations.

Nous estimons que les procédures que nous avons menées en exerçant notre jugement professionnel nous permettent de formuler une conclusion d'assurance modérée :

- nous avons pris connaissance de l'activité de l'ensemble des entités incluses dans le périmètre de consolidation et de l'exposé des principaux risques ;
- nous avons apprécié le caractère approprié du Référentiel au regard de sa pertinence, son exhaustivité, sa fiabilité, sa neutralité et son caractère compréhensible, en prenant en considération, le cas échéant, les bonnes pratiques du secteur ;
- nous avons vérifié que la Déclaration couvre chaque catégorie d'information prévue au III de l'article L. 225-102-1 en matière sociale et environnementale et comprend, le cas échéant, une explication des raisons justifiant l'absence des informations requises par le 2ème alinéa du III de l'article L. 225-102-1 du code de commerce ;
- nous avons vérifié que la Déclaration présente les informations prévues au II de l'article R. 225-105 lorsqu'elles sont pertinentes au regard des principaux risques ;
- nous avons vérifié que la Déclaration présente le modèle d'affaires et une description des principaux risques liés à l'activité de l'ensemble des entités incluses dans le périmètre de consolidation, y compris, lorsque cela s'avère pertinent et proportionné, les risques créés par ses relations d'affaires, ses produits ou ses services ainsi que les politiques, les actions et les résultats, incluant des indicateurs clés de performance, afférents aux principaux risques ;
- nous avons consulté les sources documentaires et mené des entretiens pour :
 - o apprécier le processus de sélection et de validation des principaux risques ainsi que la cohérence des résultats, incluant les indicateurs clés de performance retenus, au regard des principaux risques et politiques présentés, et
 - o corroborer les informations qualitatives (actions et résultats) que nous avons considérées les plus importantes présentées en Annexe 1. Nos travaux ont été réalisés au niveau de l'entité consolidante ;
- Nous avons vérifié que la Déclaration couvre le périmètre consolidé, à savoir l'ensemble des entités incluses dans le périmètre de consolidation conformément à l'article L. 233-16;
- Nous avons pris connaissance des procédures de contrôle interne et de gestion des risques mises en place par l'entité et avons apprécié le processus de collecte visant à l'exhaustivité et à la sincérité des Informations ;
- Pour les indicateurs clés de performance et les autres résultats quantitatifs que nous avons considérés les plus importants présentés en Annexe 1, nous avons mis en œuvre :
 - o des procédures analytiques consistant à vérifier la correcte consolidation des données collectées ainsi que la cohérence de leurs évolutions ;
 - o des tests de détail sur la base de sondages ou d'autres moyens de sélection, consistant à vérifier la correcte application des définitions et procédures et à rapprocher les données des pièces justificatives. Ces travaux ont été menés auprès d'une sélection d'entités contributrices et couvrent 100 % des données consolidées sélectionnées pour ces tests ;
- nous avons apprécié la cohérence d'ensemble de la Déclaration par rapport à notre connaissance de l'ensemble des entités incluses dans le périmètre de consolidation ;

Les procédures mises en œuvre dans le cadre d'une mission d'assurance modérée sont moins étendues que celles requises pour une mission d'assurance raisonnable effectuée selon la doctrine professionnelle de la Compagnie nationale des commissaires aux comptes ; une assurance de niveau supérieur aurait nécessité des travaux de vérification plus étendus.

Fait à Niort, le 26 Juillet 2024

L'ORGANISME TIERS INDEPENDANT

GROUPE Y Audit



Lionel ESCAFFRE

Directeur du Département Durabilité et ESG

Annexe 1

Pilier	Enjeux	Indicateurs sélectionnés	Sélections d'entités contributrices	Taux de couverture des tests (en fonction des effectifs)	Taux de couverture moyen
Social	Santé & sécurité au travail	Taux de fréquence	Atlantic Media SA Studios de France	100%	100%
		Taux de gravité		100%	
	Egalité de traitement	Index égalité professionnelle	Atlantic Media SA Studios de France	100%	
	Formations	Part des permanents formés	Atlantic Media SA Studios de France	100%	
Environnemental	Consommations énergétiques	Part d'approvisionnement en électricité verte	Atlantic Media SA Studios de France	100%	100%
	Changement climatique	Emission tCO2e	Atlantic Media SA Studios de France	100%	
	Flotte automobile	Part des véhicules hybrides ou électriques	Atlantic Media SA Studios de France	100%	
	Déchets	Tonnage déchets	Atlantic Media SA Studios de France	100%	
Sociétal	Implication territoriale	Part des achats locaux	Atlantic Media SA Studios de France	100%	100%

