

Corporate Social Responsibility Report

2025 Update

THIS IS HOW WE LIVE

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PRÉSENTATION DE CROSSCALL

Since its creation in 2009, Crosscall has been designing mobile devices designed to last, in a sector where durability long remained secondary.

Driven by the desire to offer a more durable alternative, the company has been committed for more than 15 years to developing products that are resistant and capable of operating durably, even in extreme environments. A concrete example of this is Crosscall's 5-year warranty for its smartphones and tablets including the battery¹ (conditions apply) – a first in the telephony industry.

In addition to durability, Crosscall also applies other eco-design principles to reduce the impacts of its products throughout their life cycle, for example facilitating their ability to be repaired and refurbished at the end of their life.

Based in Aix-en-Provence, Crosscall is the only 100% French-owned telephone company. The company addresses the BtoC, BtoB and BtoG markets, and supports the French and Spanish Ministries of the Interior. It also collaborates with large companies such as SNCF and Leroy Merlin, demonstrating its ability to meet the requirements of both public institutions and major private players.

This CSR report details our commitments and actions for a more sustainable telephony industry.

Unless otherwise specified, The information in the "NEW" boxes pertains to the 2025 fiscal year, which ran from April 1, 2024 to 31 March, 2025

1. See conditions here: <u>https://www.crosscall.com/en_FR/garantie-5-ans.html</u>



CSR AT CROSSCALL OVER THE YEARS*

• Creation of Crosscall: devices designed with three strong promises: durability, waterproofing, autonomy

2019

- Crosscall joins the United Nations Global Compact
- Creation of the gym at the headquarters

2020

- Crosscall implements a 3-year warranty for all its smartphones and tablets
- Crosscall smartphones are AER-certified (Android Enterprise Recommended)
- Creation of the CSR department

2022

• Crosscall implements a 5-year warranty for all its generation 5 smartphones

- 2014
- Introduction of employer's contribution to collective savings scheme in advance of any legal obligation
- First company-wide seminar



• Formalisation of the first Crosscall Standards, extremely demanding technical specifications, which ensure the manufacturing quality and the durability of our products

2021

- Crosscall smartphones have one of the top scores following the launch of the French Repairability Index (8.8/10 for the CORE-X4)
- First experiment with the sale of refurbished products on the Crosscall website



- First accessories assembled in France
- Ecovadis Gold medal achieved
- New eco-design focus with the integration of recycled materials in the STELLAR-X5

2024

- First Life Cycle Assessment carried out for the STELLAR-X5
- "Service France Garanti" certification obtained, demonstrating that our after-sales and refurbishing services are based in France



- Double materiality analysis to update the CSR strategy
- First large-scale refurbishing operation



EXAMPLE 2 CYRIL VIDAL PRESIDENT AND **FOUNDER OF CROSSCALL** Since joining the United Nations Global Compact in 2019, its Ten Principles and the United Nations Sustainable Development Goals have served as a compass and foundation for our CSR strategy.

In 2025, in preparation forthe European directive on nonfinancial reporting, CSRD, we took a new decisive step and produced our first double materiality analysis. This process allowed us to better understand the impacts, risks and opportunities of our activities related to environmental and social issues.

Our business model is based on a strong principle: to extend the life of our devices. This enables our customers to save money through a lower total cost of ownership (TCO), while reducing the environmental footprint of their fleets. A winning choice both ecologically and economically, which is a more responsible alternative to renewal cycles that are too short and too expensive.

I would like to thank all Crosscall employees and partners for their daily commitment. Together, we are demonstrating that a more responsible vision of mobile telephony is not only possible, but above all necessary.

CYRIL VIDAL President and Founder of Crosscall

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NICOLAS ZIBELL GEO DE CROSSCALL

The challenges of Corporate Social Responsibility (CSR) provide a framework that must increasingly guide the company's strategic orientations, enabling us to fulfil our commercial ambitions while respecting the planet's limits and contributing to a fairer society. Every day, we see that this vision is shared by our various customers. CSR criteria are becoming increasingly important in calls for tenders to equip companies or public institutions. The operators with whom we work on a daily basis are also making increasingly stringent demands of their partners.

It's a virtuous circle in which each player must not only set an example, but also be demanding of its suppliers and encourage changes in customer habits in order to maintain the overall rise in CSR performance in our sector.

Since it was founded, Crosscall has constantly innovated, to offer ever more resistant devices. We're looking to extend their lifespan with a 5-year warranty, and to make them easier to repair and refurbish. We also offer some of our customers the opportunity to buy back their equipment at the end of their contract to give it a second life. These efforts to extend the lifespan of Crosscall products, combined with their ability to aggregate uses, make them an alternative offering on the market. It enables customers to reduce both their environmental impact and the total budget they spend on their mobile equipment. By responding as closely as possible to the needs of our users and the challenges facing society, we are developing strong commercial leverage that will contribute to new successes and promote the long-term development of Crosscall.

I would like to thank all those who work for or with Crosscall, whether they are employees, operators, distributors, suppliers or customers, and who are helping to build a vision of mobile telephony that rises to the challenges of today and tomorrow.

NICOLAS ZIBELL CEO de Crosscall





BEING ASSESSED AND USING REFERENCE FRAMEWORKS

ISO 26000, an International Reference Framework

The ISO 26000 standard clarifies the notion of corporate responsibility and helps companies to translate their commitments into concrete actions. Crosscall has used the guidelines set out by this international standard toformalise its CSR strategy.



FIND OUT MORE

EcoVadis, une évaluation externe

EcoVadis is an independent third-party that evaluates the CSR performance of more than **150,000 companies of all sizes in 185 countries**, based on 4 criteria: environment, social, ethics and responsible procurement.

Crosscall made further progress in fiscal year 2025, demonstrating that we consider all the CSR issues relevant for the company and that we have reached a certain level of maturity in addressing them.

Crosscall's CSR efforts have once again been recognized by Ecovadis with a score of 76/100, **up 5** points from our last assessment.

This places us in the **top 2% of companies assessed in our sector** (manufacturing of communications equipment) and enables us to retain our gold medal.



FIND OUT MORE



The United Nations Global Company, a voluntary action

By adhering to the United Nations Global Compact in 2019, Crosscall made a commitment to follow the Compact's Ten Principles on respecting human rights, international labour standards, environmental protection and the prevention and measures against all forms of corruption.

FIND OUT MORE

The Sustainable Development Goals, Aligning with Global Challenges

Adopted by the UN in 2015, the Sustainable Development Goals (SDG) refer to the key social challenges that need to be tackled by all actors within society (governments, companies, communities) by 2030 for socially equitable, environmentally safe, economically prosperous and inclusive development.

There are 17 SDGs in total, each broken down into targets, objectives and initiatives to implement. Given the nature of our company's activities and our CSR strategy, our actions focus on five of these SDGs.





ODD 5

Achieve gender equality and empower all women and girls.

ODD 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

ODD 9

Buildresilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

ODD 12

Ensure sustainable consumption and production patterns.

0DD 13

Take urgent action to combat climate change and its impacts.

CROSSCALL'S CSR POLICY

A Materiality Study and a Strategy

To structure our Corporate Social Responsibility (CSR) approach, in 2021, we formalised our CSR strategy around five pillars.

THIS IS HOW WE...





THINK

LOCAL

Maximising our positive

impact on local communities

wherever we are established

and take part in the

development of the French

and European economies.

MAKE DURABLE PRODUCTS AND SERVICES

Designing more responsible products and services by taking into account their impacts throughout their whole life cycle - and continuously seeking to extend their useful life.



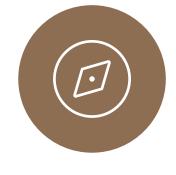
CHANGE OUR ECOSYSTEM

Creating the conditions necessary for change in our industry by working together with the stakeholders in our ecosystem.



CARE FOR OUR TEAMS

Attracting, developing, rewarding and engaging a diverse workforce while caring for their well-being.



ACT ETHICALLY AND RESPONSIBLY

Assuming our business responsibility by limiting our environmental impacts, and by ensuring safety and compliance with ethical regulations.

_ A New Strategic Step

In fiscal year 2025, the company strengthened its CSR approach by carrying out a double materiality analysis, in preparation for compliance with the European Extra-Financial Reporting Directive (CSRD).

Three main objectives

- Define CSR priorities on which to focus transformation and transparency efforts.
- Reinforce the integration of CSR into the company's overall strategy, to anticipate market trends and strengthen its resilience.
- Adapt and update the CSR action plan in the light of the lessons learned from this analysis.

Three workshops were held with employees representing many different departments. Their aim? To identify Crosscall's environmental, social and ethical impacts across the entire value chain, as well as the opportunities and risks arising from these topics for the company's business. These elements were then prioritized with the internal steering committee and presented to our external stakeholders for their opinion (customers, suppliers, investors, etc.).

Next steps

- refine the latest results of our double materiality analysis
- draw lessons from it to update our CSR policy so that it serves corporate strategy and enhances our ability to anticipate, innovate and sustain our business model

In fiscal year 2026 Crosscall will revise its CSR action plan to align its initiatives with these priorities and pursue its transformation.





KIn a context of economic instability compounded by societal, environmental and geopolitical issues, it is crucial to take a step back and provide systemic responses to these problems. The European CSRD Directive makes companies analyze their activities in terms of their impacts and dependencies within this system. This provides a useful framework that they can use to build their resilience in the face of change.

Magalie Laederich, CSR Manager



Governance and CSR

Crosscall Group, is managed by a company **Chairman and a CEO**. This directorate is controlled and supervised by a Supervisory Board, which includes shareholder representatives and an independent member.

The Chairman receives, for the fulfilment of his role, fixed and variable remuneration which may be amended annually by the **Remuneration Committee** – on which he doesn't sit. The CEO is an employee and is not subject to the Remuneration Committee.

The Executive Team, composed of the Chairman, CEO, a General Manager of our Hong Kong subsidiary, three Executive Directors, a General Secretary, and two Sales Directors (France and International) develop the company's strategic roadmap.

The CSR department is composed of three fulltime employees, whose mission is to implement the company's CSR policy in collaboration with all the teams. This department is headed by the Operational Support Director, who is herself a member of the Executive Committee, enabling her to promote these issues within the company's various bodies.

_ Embarking all of our employees

We involve the whole company in our CSR approach throughout the year through a program of events and awareness-raising activities.

One of the highlights of this program is an annual internal CSR awareness week. This is an opportunity to **mobilize all employees around our five CSR pillars,** by proposing concrete awareness and commitment actions.

NEW

This year's edition of "Crosscall in action 2024" included:

A conference, given by our internal ecodesign leader, to explain to employees how **life-cycle analysis** (LCA) enable us to better understand and seek to reduce the environmental footprint of our products.

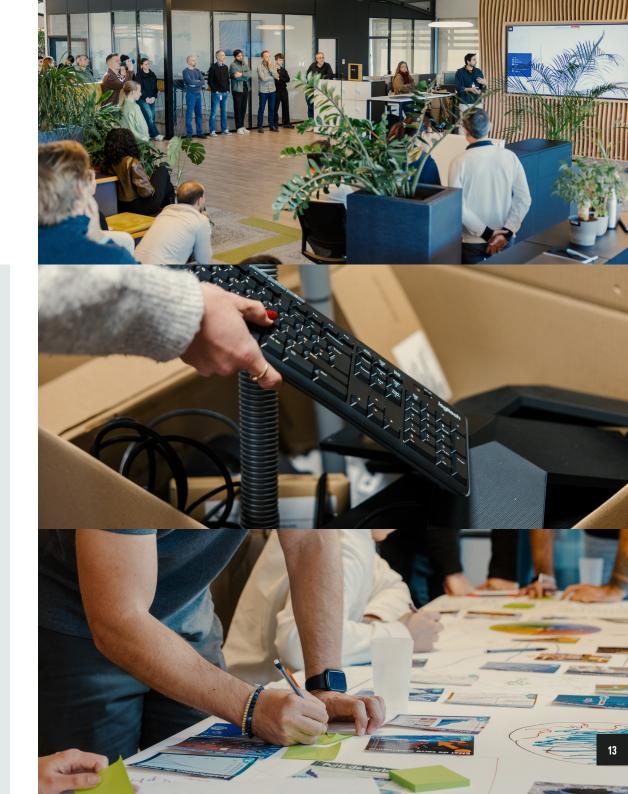
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Employees were invited to **bring in any electrical and electronic equipment** they no longer used. 200kg worth of items were collected over a week. Those in working condition were donated to organizations working to fight digital illiteracy. The remainder was directed towards appropriate recycling channels.

Employees were invited to complete a quiz about Crosscall's **CSR actions with its suppliers**. A fun way for employees to test their knowledge, and learn.

17 employees in France and Hong Kong participated in a **Climate Fresco** session during which they learned about climate change in a collaborative and instructive format.



THIS IS HOW WE MAKE DURABLE PRODUCTS

OUR ACTIONS WITHIN THIS PILLAR CONTRIBUTE TO THE FOLLOWING SUSTAINABLE DEVELOPMENT GOALS:





Our products represent the main source of our company's environmental impacts. Thus, **reducing their impacts** throughout their lifecycle, from their design to end-of-life, is the most powerful lever to **enhance our CSR performance** and global corporate impact. This is **the essence of ecodesign**¹, which Crosscall has been implementing through multiple dimensions.

Durability: our DNA

Since its foundation in 2009, Crosscall's DNA has been to **design** products that are built to last. To extend the useful life of our products - and thus amortize the impact of their manufacture over a longer period - we design ultra-rugged devices, that are durable both in terms of hardware and software. As proof of commitment to our strong belief in our products' longevity, we offer the first 5-year warranty including the **battery** (conditions apply)² in the mobile phone industry, . Crosscall handsets are also designed to be easily repaired by a professional in the event of a breakdown, and refurbished at the end of their life. Both operations are carried out in France, for all phones sold on the French market

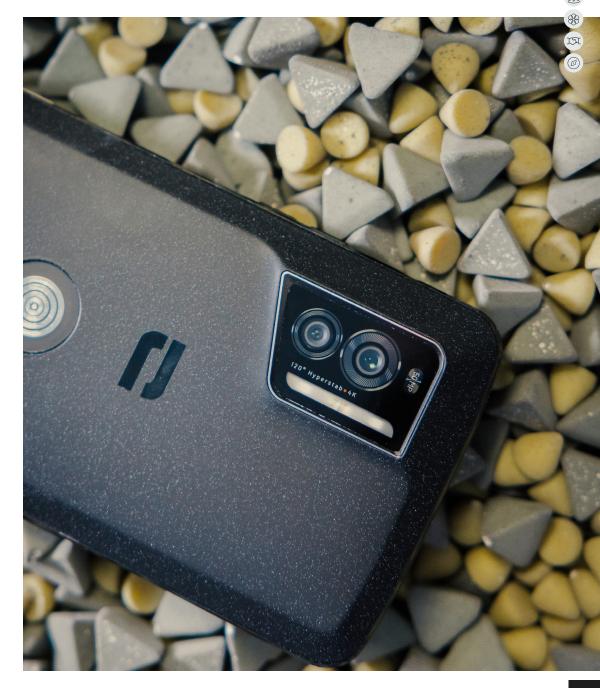
A user-centric approach

Ensuring that our products can support our users over the long term also means creating devices that are

adapted to their needs. By adopting a "user-centric" approach, we involve our users in the design process to offer products that meet their current and future needs. Moreover, by aggregating various use cases in our handsets and accessories, some of our solutions can fulfill the needs of our corporate customers while limiting the total number of pieces of equipment they need to invest in.

Taking Ecodesign a Step Further

Ecodesign is a **continuous improvement process**. We are committed to integrating more ecodesign dimensions. For example, **we incorporated recycled materials in our** STELLAR range, and measured the impact of these design choices in **Life Cycle Assessments**. This leap forward will guide our future ecodesign efforts in the coming years.



 ISO 14006 defines ecodesign as a «systematic approach that takes the environmental aspects of the design and development process into account with the objective of reducing negative environmental impact throughout a product's life cycle.»
 See conditions here: <u>https://www.crosscall.com/en_FR/garantie-5-ans.html</u>

PRODUCTS DESIGNED TO LAST

_ Evermore Robust

The Crosscall Standards

The manufacturing phase (including raw material extraction) creates the majority of a smartphone's environmental impact¹, thereby confirming the relevance of extending their lifespan. To ensure the durability of our products, we subject them to up to 300 tests, some performed directly in our R&D centre, the X-LAB. Formalised in a list of specifications called "Crosscall Standards", these tests are designed to mimic real-world conditions and check the device's durability under intensive use.

Some of these tests are «combined»: for example, we test a phone's water resistance immediately after it has undergone 40 drops from a height ranging 1.5 to 2 metres onto marble!

All our phones and tablets meet the IP68 standard, requiring resistance to immersion deeper than one metre for 30 minutes. Crosscall's immersion tests are done at 2 metres for 30 minutes in fresh, salty and chlorinated water to simulate pool jumps or sea swims.

Durable materials

Our products feature hardened external cases with reinforced corners made of TPU (Thermoplastic Polyurethane) to **absorb** shocks from drops. Furthermore, to limit screen breakage, which accounts for over 80% of smartphone repairs² and is a significant cause of phone replacements³, within the industry, we also chose Corning® Gorilla® Glass protection for all generation 5 models⁴. achieving IK05 level protection⁵ versus IK02 for a thinner, standard glass.

MIL-STD-810H Certification

Designed for the most extreme uses, **our** phones are MIL-STD-810H certified, a standard created by the US military to qualify the durability and ruggedness of electronic equipment. While it's possible to display this standard by passing just one of the 20 tests, some of our devices pass up to 15!

2 88 R (\square) tests are performed on our products, 300

of which 100 are formally described in our in Crosscall Standards

700,000 presses on the side button during tests⁶

drops from 1.5 to 2 metres (depending on the models)

1. Study by ADEME: Evaluation of the Environmental Impact of Digital Technology in France and Prospective Analysis : https://librairie.ademe.fr/cadic/6700/impact-environnementalnumerique-rapport2-synthese-.pdf

3. Digital Barometer - 2021 Edition, Crédoc https://www.credoc.fr/download/pdf/Sou/Sou2021-4787.pdf

4. CORE-M5, ACTION-X5, CORE-X5, CORE-T5, CORE-Z5 and STELLAR-X5

5. The French standard NF EN 62262 measures the level of protection provided by the casings of electrical equipment against external mechanical impacts - and rates it with an index ranging from 0 to 10.

6. Depending on the device. This reaches 700 000 presses on the CORE-X5 and CORE-Z5 models.

^{2.} ADEME, «Long Life to Our Smartphone,» September 2022: https://librairie.ademe.fr/ged/7327/guide-longue-vie-smartphone-202309.pdf

_ A 5-Year Warranty: Proof of Reliability

In an effort to **encourage consumers to keep their smartphone in use for longer**, Crosscall started offering a 3-year warranty as early as 2020.

In early 2022, we extended the warranty to 5 years for our new devices, including the battery (conditions apply)¹. This was a **first in the mobile phone industry** and it demonstrates our confidence in the reliability of our products.

Importantly, our users can benefit from this without any additional financial obligation nor any obligation to sign up online.

_ Long-Term Software Support

A smartphone's durability also depends on its software support, and particularly on the guarantee of software operability and security updates:

• We ensure 5 **years of security updates**, from the date of first sale, on models released from 2022 onwards².

• We strive to **continually increase the number of OS upgrades covered**. For our latest model, the STELLAR-M6, we offer up to **4 upgrades**³.

This represents a significant commitment, as each operating system update requires **6** to **9** months of work by our engineers. Furthermore, this is only possible if - right from the device design stage - we opt for **processors whose long-term software support is guaranteed** by their manufacturers.

These decisions reflect our consideration of the entire life cycle of our products, right from the development phase.

Our devices are certified AER (Android Enterprise Recommended), the highest Android certification, that rewards, amongst other items, the security level offered by the products.

 See conditions and details by model here: https://www.crosscall.com/en_FR/conditions-de-garantie-commerciale.html
 Please note that from 20/06/2025, Ecodesign regulation 2023/1670 mobile phones and tablets requires manufacturers to ensure that, if they introduce security, corrective or functionality updates to an OS, these updates must be accessible free of charge for all units of a model of the product using the same operating system.

3.See warranty details here : https://www.crosscall.com/en_FR/crosscall-securite.html





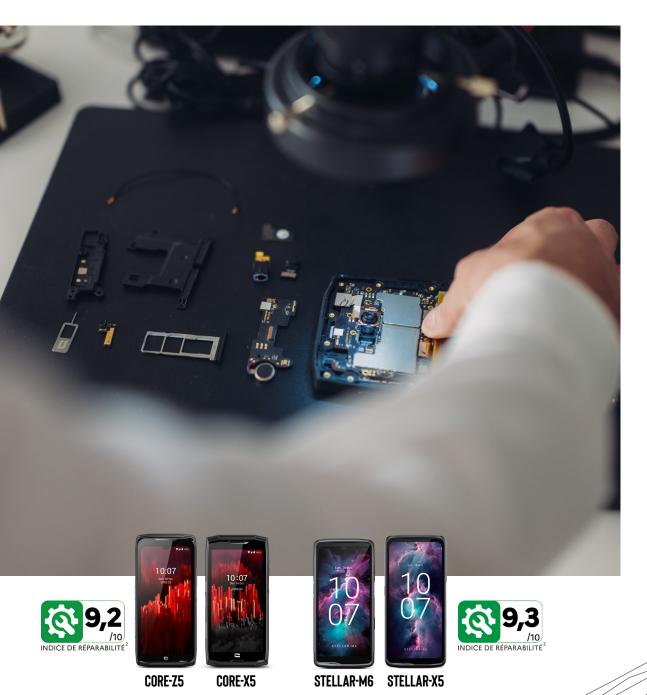
including the battery (conditions apply¹)

100% of sr cert

of smartphones AER certified



OS upgrades covered for the STELLAR-M6



_ Repairability: A Key to Durability

To increase our devices' ability to be repaired or refurbished, they are designed to be effortlessly disassembled for easy access to main components.

For example, the camera on the CORE-Z5 and STELLAR-X5 models is positioned to reduce the number of manipulations needed for access, and can be easily removed after opening the rear casing.

To make repair truly possible, spare parts must be available.

That's why Crosscall commits to **providing spare parts for 10 years**, 5 years more than the legal requirement¹.

With this additional commitment, our smartphones achieve some of the highest repairability scores² on the market.

Disassembly guides are available online for generations 5,6, and part of generation 4 smartphones³.

Expert-Approved Repairs

The sturdiness of our devices often lies in mechanical details specific to our brand. Our repairers are trained in our products' specifics and equipped with appropriate tools to ensures the products' durability is preserved. That's why only repairs by authorised centres maintain the product's original warranty.

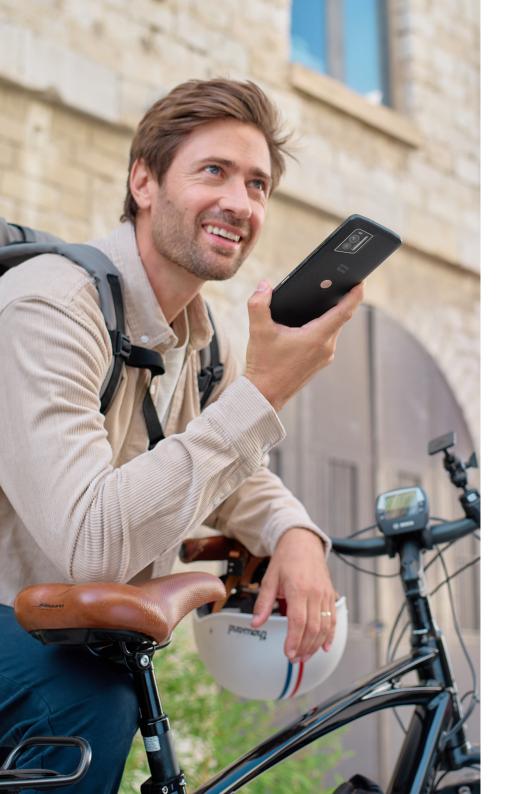
1. Art L11-4 French Consumer Code

2. The French repairability index is a mandatory display that manufacturers must add on certain electrical and electronic equipments - including smartphones - teinform consumers about the extent to which and ease with which a product can be repaired. The calculation criteria were defined by the Ministry of Ecological Transition

3. STELLÁR-M6, STELLAR-M6E, CORE-X5, CORE-M5, STELLAR-X5, ACTION-X5, CORE-Z5, CORE-M4, CORE-M4 GO, CORE-X4

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PRODUCT DEVELOPMENT CLOSELY ALIGNED WITH USER NEEDS

_ Listening to our Users

We have a dedicated team for market studies, monitoring, and user-need identification. They are tasked with **determining the current and future uses** our products must meet, ensuring that users can - and wish - to keep them for as long as possible.

• The team identifies user needs through **surveys**, **focus groups**, **and by meeting user groups** to make observe how they use the products in real-life conditions..

• We recruit testers (100 active to date) to validate the use of our products throughout their life cycle: from prototypes in development, to upgrades on sold products.

• The prototype is then fine-tuned until it becomes the "**Golden Sample**", the reference model for final production

• **Continuous improvements** are made to deployed devices to enhance the user experience throughout the product life cycle.

5,800 members in the Community of Innovators at 31 March 2025

_ A move Toward "On-Demand" Solutions

The design force we have brought in-house via Crosscall Engineering (<u>see the « This is how</u> <u>we think local» chapter – p.34 for more details</u>) makes the development process at Crosscall particularly agile and creative and allows us to **develop products with and for end users**.

The CORE-X4 NEO and CORE-T4 NEO fleets are two of the first examples of this type of adaptation. These devices, based on standard references from our catalog, were modified and enhanced to meet the French Ministry of the Interior's specific requirements.

This ensured that they are well-adapted to the customer's reality in the field, enabling them to keep and use our equipment for longer.

RI

LIMITING EQUIPMENT BY COMBINING USAGES

Crosscall also develops innovative solutions and functionalities that expand the array of uses of a single smartphone, giving users more possibilities with a single device. These solutions not only meet user expectations but in addition help us with our goal of reducing our impact: it is not always necessary to manufacture new products to access new functionalities.

In May 2023, we launched X-SPACE, an integrated solution that enables our products to function as computers when connected to a screen. All IT equipment — keyboard, mouse, screen, etc. — is compatible with the solution.

This allows the smartphone to replace a computer's central processing unit, meaning users no longer need to purchase one. This limits the impact from materials, manufacturing and logistic! For more information





THE PROOF IS IN THE ACTIONS

Crosscall offers products and solutions designed to durably address a wide range of customer needs. These offerings can provide economic advantages for our customers while reducing the environmental impact of their fleets. The proof is in the actions:

Longevity: Crosscall equips Leroy Merlin for 5 years

In 2024, Crosscall won the tender to equip Leroy Merlin's 30,000 employees with STELLAR-X5 smartphones for an unprecedented 5 years, in partnership with Orange Business. At a time when the average duration of contracts in the professional sector is around 3 or 4 years, this long-term contract highlights the durability of Crosscall's devices and could serve as an example for companies looking to reevaluate their purchasing policies.

This is an increasingly common trend in the professional world, as evidenced by **Crosscall's** subsequent 5-year contract to equip SNCF agents. (See page 17 to learn more about the five-year guarantee)

On-demand solutions: a decisive advantage

For over 15 years, we've been encouraging our customers to keep their products longer by designing products that meet their usage needs.

The Leroy Merlin teams were looking for a smartphone without an Android overlay that could evolve with their needs. Direct collaboration with Crosscall's R&D teams was essential to adjusting the configurations and guaranteeing the expected level of personalization, which encourages prolonged use of the devices.

(See page 19 to learn more about our "on demand" solutions)

Combining uses: towards equipment rationalization

Thanks to Crosscall's "all-in-one" approach, Leroy Merlin could reduce the overall number of electronic equipment they need, while optimizing costs.

The retailer is currently testing X-SPACE, a solution integrated into the STELLAR-X5 that transforms it into a computer when connected to a screen. If adopted, X-SPACE could replace computers at points of sale, reducing the total number of equipment deployed at the retailer's premises and the associated environmental impact.

(See page 20 to learn more about usage aggregation)



GIVING OUR DEVICES A SECOND LIFE

Buying a refurbished phone instead of a new one saves an average of 82 kg of raw materials¹. Aware of our rôle in promoting this economic model, Crosscall launched its first range of 100% locally refurbished devices in 2021! Since then, we have offered refurbished versions of 35% of the models in our catalog.

At Crosscall, we ensure high-quality refurbishment through rigorous control and monitoring following our «CROSSCALL Approved» approach. This involves using original manufacturer spare parts and checking no fewer than **35 quality control points** before putting devices back on the market. Our refurbished devices come with a 2-year warranty that also covers waterproofing, which is rare on the refurbished market.

To avoid wastage, we have deliberately chosen to deliver our products without chargers or headphones, as many users already have these accessories at the time of purchase.

Finally, just like our refurbishing activities, the packaging for our secondhand devices is also manufactured in France, from cardboard production to assembly and printing.

1. According to an ADEME study: : https://librairie.ademe.fr/consommer-autrement/4398-pourquoi-preferer-un-smartphone-reconditionne-.html 2. Calculated for fiscal year 2024 and based on the ADEME source above

100% 14 344

smartphones refurbished in fiscal year 2025

refurbishment made in France

tonnes of raw materials were saved thanks to our refurbished smartphone sales ²



BV Cert. 19951124 service reconditionnement RI O

PACKAGING ALIGNED WITH OUR VALUES

We have progressively reduced the use of plastic in our packaging until eliminating it completely. We also chose to use vegetable inks in our packaging and reduced paper notice sizes by supplementing them with online manuals.

Last but not least, we continuously seek to limit empty spaces for more resource-efficient and compact packaging with a reduced carbon footprint for transport.

The packaging for all our refurbished products and our X-SCAN accessory is entirely made from recycled kraft paper, in France!



NEW

Generalised use of recycled and recyclable materials

In fiscal year 2024, the STELLAR-X5 was our only smartphone packaged in materials that were 100% recycled and recyclable.

This year, all of our latest products – the STELLAR-M6 and M6e, the CORE-S5, and the rest of the active range¹ – are delivered in packaging made from 100%recycled and recyclable materials and containing no plastic.



plastic



100% 100%

vegetable inks

recycled and recyclable cardboard

ECODESIGN: A CONTINUOUS Improvement Approach

Ecodesign is an ever-evolving improvement process. In addition to durability and repairability, we developed new eco-design axes in fiscal year 2024 by launching the first Crosscall smartphone to incorporate recycled materials.

We continued these efforts this year with new models in the STELLAR range (see page 26 for more details).

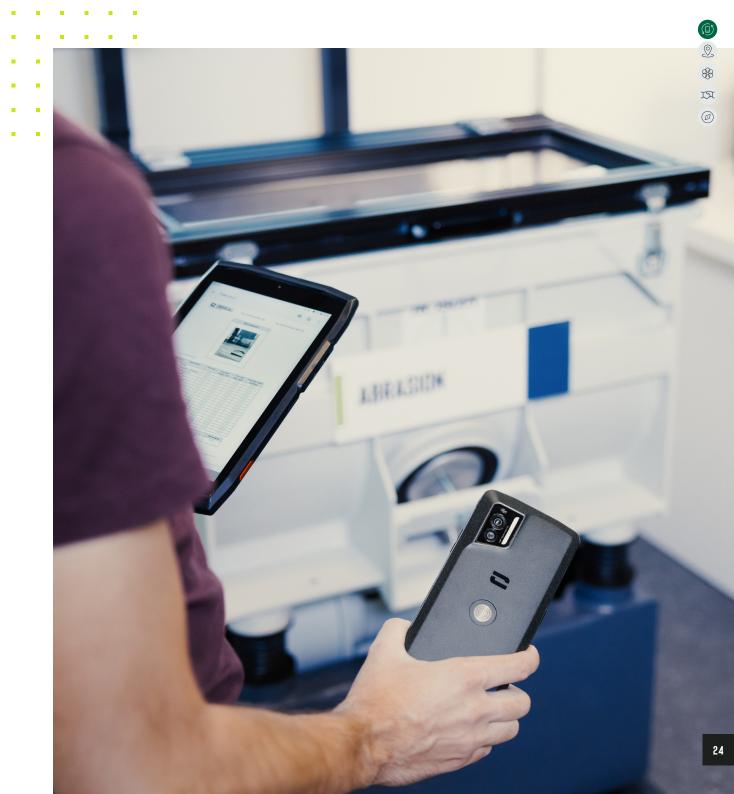
We have also conducted **Life Cycle Analyses** to study the environmental impacts of these models (see page 27 for more details).

This eco-design approach has been formalized with dedicated tools and governance:

• The appointment of an "eco-design lead" to promote the approach and make sure these criteria are included in future projects.

• The formulation of an eco-design roadmap that is regularly updated, particularly with the results of life cycle assessments.

Among the first actions undertaken was studying the use of recycled materials in plastic parts or other components. This includes the use of recycled rare earths in speakers. We are also researching battery technologies with less environmental impact.



NEW DEVELOPMENTS IN ECO-DESIGN

Increased battery endurance

The battery is one of the key components that determine a device's longevity. Extending a battery's life involves striking a delicate balance between the number of charges it can support and managing the device's power consumption.

Improving technical characteristics

The battery endurance of STELLAR smartphones has been increased to 1000 charge/discharge cycles before reaching 80% of its initial capacity (compared with 600 or 800 for our previous models).

To space out the need for recharging as much as possible, our engineers worked not only on **increasing battery capacity**, but also on reducing the phones' **power consumption**. For instance, they set energy consumption thresholds for each function, such as calls, internet browsing, photos, and videos. These thresholds are regularly reviewed and reduced, especially when new features are added, to ensure these features do not negatively impact the device's autonomy.

Taking care of the battery

How a battery is charged and discharged directly affects its longevity. Our engineers work to optimize protocols for managing these processes and adapt them to different usage habits to avoid situations that degrade batteries.

• Our smartphones feature an **option to stop recharging at 80**%¹, a threshold we recommend you respect to preserve this essential component. On our new models, this option is activated by default; previously, it was optional.

• Another feature² allows the phone to be **powered directly from the charger without energy passing through the battery**. Automatically activated when the smartphone remains connected to a power supply for an extended period, this feature leaves the battery idle at a reduced charge level, thus extending its life. This is particularly useful for professional use, where phones are often left on constant charge.

• Finally, we have found that using high-power "quick charge" chargers can cause irreversible damage to the battery over time. To remedy this, some of our models³ offer a **quick-charge option with moderate power**, limited to a threshold that has no impact on battery life (18W).

 Please note that from 20/06/2025, Ecodesign regulation 2023/1670 mobile phones and tablets will apply, with the obligation to include an optional userselectable function that automatically interrupts charging when the battery is recharged to 80% of its total capacity
 Option available for the models Action X5, Core-X5, Core-X5, Stellar-X5, Stellar-X6, Core-T5
 Trekker-X4, Core-Z5, Stellar-X5

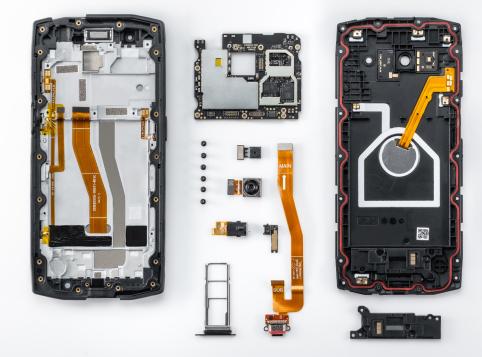
1000

charge cycles supported by STELLAR models before reaching 80% of their initial capacity

80%

maximum charge threshold, activated by default to preserve the battery

25





23% the proportion of recycled materials in the STELLAR-M6 phone, that still maintains the durability and strength that are Crosscall's DNA

Eco Design Choices for the STELLAR range

88

KI (D)

Use of Recycled Materials

The STELLAR range is the **first Crosscall range containing recycled materials.** It is the result of long and complex challenge to find the perfect balance between durability, design and ecodesign. A task that required all our teams' ingenuity.

These advances on the STELLAR-X5 in 2024 served as an example for the next model, the STELLAR-M6 :

1. The chassis is made of 100% recycled aluminium.

2. Its back cover, internal plastic shell and X-BLOCKER, which secures the phone in place, are made from 50% recycled polycarbonate

3. 40% of the rare earths in the magnets (neodymium and praseodymium) are recycled, bringing the recycled material share in the magnets up to 12%

Mechanical design adaptation

The side bars have been redesigned to better withstand various stresses and to offer the Crosscall durability in a slimmer smartphone. Furthermore, the technical back cover of the STELLAR-M6 is screwed onto the chassis to **improve waterproofing following drops**.

Extended software support

A smartphone's durability is also determined by its ability to update its operating system. STELLAR is the first Crosscall range to guarantee compatibility with **at least three future OS upgrades**.

Reducing the impact of accessories

In addition to the regulatory obligation to deliver devices without chargers, STELLAR phones are delivered without earphones to reduce avoidable resource consumption.

LIFE CYCLE ASSESSMENT: UNDERSTANDING OUR IMPACTS

To ensure that we make the best choices in terms of ecodesign, Crosscall took into account the existing models to determine the actual environmental impacts of its latest product.

To do this, we conducted its Life Cycle Assessment according to ISO 14040/14044 standards. This study underwent critical review by an independent third-party to ensure compliance with the methodological requirements of the standard.

The life cycle analysis of the STELLAR-X5 model helped us visualize the impact of our eco-design efforts and prioritize future actions. Therefore, we decided to **systematically carry out LCAs for all our new catalog products.**

NEW

This year, three new LCAs were conducted on our new models, including our first LCA on a feature phone: the CORE-S5.

Recycling

 What is a Life Cycle Assessment (LCA)?

 An LCA measures the environmental impact of products or services throughout their entire life cycle, guided by ISO 14040/14044 standards.

 It is a multi-criteria study addressing various types of environmental impacts: climate change, abiotic resources depletion, water, air or soil pollution.

Taking into account **the entire life cycle of the product** means measuring its impact from the extraction of natural resources to the production of waste, including energy consumption during the usage phase.

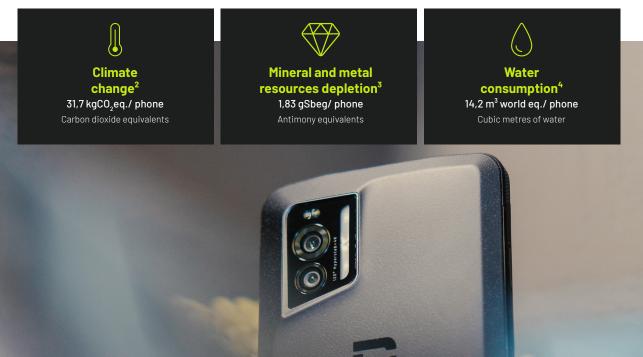
_ Key Takeaways from the STELLAR-X5 LCA

The LCAs results show that the environmental impact of the STELLAR range mainly comes from the **manufacturing and assembly phase** (including raw material extraction). For example, 86% of the climate change impact (in CO_2eq) comes from this phase.

This confirms the relevance of efforts to reduce the production impact and supports our longstanding mission to **design longer-lasting rugged phones and step-up our ecodesign** efforts for future products (smartphones but also accessories).

The ecodesign efforts of the STELLAR-X5¹ were simulated to estimate the environmental benefits associated with these initial choices. Without the ecodesign choices made for the STELLAR-X516, the phone's estimated impact would be about 15% higher on climate change and 19% higher on resource depletion (mainly due to chargers and headphones included).

STELLAR-M6's main environmental impacts



Quantified Ecodesign Choices: No accessories included such as chargers or earphones, 100% reconciliant on the magnesium chassis, 50% recycled plastic parts, magnets
 Greenhouse gases (GHGs) are gaseous compounds that absorb infrared radiation emitted by the Earth's surface. Increasing their concentration in the Earth's atmosphere contributes to global war
 gSbeq stands for "grams of antimony equivalents" (the symbol for this chemical element is Sb). This indicator represents the sum of the masses of "range of state", temperature, alteration of composed under different bysico-chemical conditions: change of state, temperature, alteration of composed under different bysico-chemical conditions:

PROJECTS FOR FISCAL YEAR 2026

Study the possibility of developing a predictive maintenance service offering, to anticipate breakdowns and plan interventions before they occur.

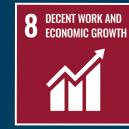
Investigate alternative battery chemistries that have a reduced environmental impact compared to conventional solutions that rely on virgin cobalt.

Explore upcycling possibilities for parts from phones that cannot be refurbished.

m chassis instead of new magnesium chassis, 50% recycled plastic parts, magnets with 40% recycled neodymium/praseodymium. Increasing their concentration in the Earth's atmosphere contributes to global warming. resents the sum of the masses of 'rare' materials, weighted according to the rarity of the resources and the rate at which they are exploited, with antimony used as the reference. It physico-chemical conditions: change of state, temperature, alteration of composition (pollution).

Solution Statistics This is How we think House the second seco

OUR ACTIONS WITHIN THIS PILLAR CONTRIBUTE TO THE FOLLOWING SUSTAINABLE DEVELOPMENT GOALS:



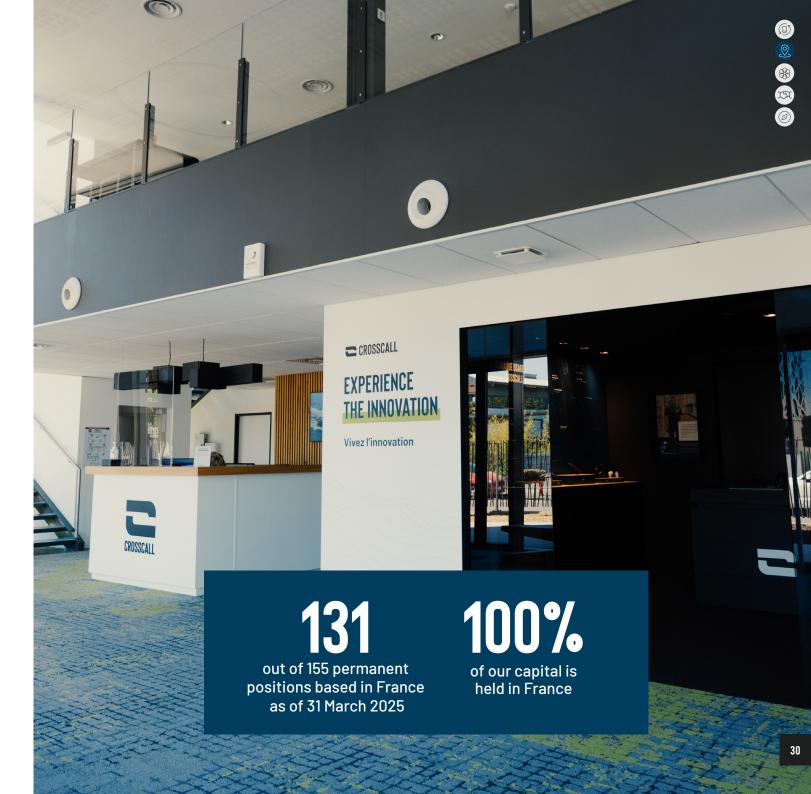
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Although we are an international company, Crosscall is a **French brand** with headquarters in its birthplace, Aix-en-Provence in the South of France. This local presence is a source of pride for us and **we strive to promote our French identity beyond borders**, in Europe and around the world, in the countries where we set up our business operations.

Our goal is to continue **developing our R&D expertise in France.** This will ensure better control over design and allow us to deploy innovative solutions more easily, aligned with our will to reinforce ecodesign

We also strive to contribute to the communities in which we operate, in particular through local partnerships. For example, we **collaborate with French players**, for the repair and refurbishment of our products.

Last but not least, we aim to **maximise our local impact** by engaging in charitable activities, sponsorships and patronage that reflect our values wherever we operate.



CENTRING OUR R&D ACTIVITIES IN FRANCE

_ Crosscall Engineering

Crosscall established its R&D activities in France, where client uses are studied, initial models and prototypes are conceived and even series productions are carried out.

Crosscall Engineering was created in Aix-en-Provence in 2023 to center our industrial model on **in-house design and to better control product development**. These activities are supported by dedicated resources, including a 70m2 test laboratory, known as the X-LAB, that is used by our R&D team of seven engineers



The X-LAB: an internalised R&D laboratory

We sought to internalise as many tests as possible to **validate product quality in France** and to be equipped to manage complex projects with our industrial service providers.

In 2020, we launched the **X-LAB**, **our in-house innovation laboratory**, later integrated into Crosscall Engineering. The laboratory is equipped with machines designed to reproduce real-life situations: waterproofing to 2 meters, screen breakage, bending, resistance to extreme temperatures, research aimed at increasing handset autonomy, tests on new materials...

As the first major milestone in controlling our design value chain, this laboratory received support from the Plan France Relance in 2021.

In 2024, Mission French Tech selected Crosscall as part of the annual French Tech 120 promotion for the fourth time in five years. The Aixbased brand has been selected from 120 French start-ups and scaleups with **the potential to become world-class technology leaders.** This year's selection is even more demanding, based on enhanced economic performance criteria, as well as a number of social and environmental commitments.



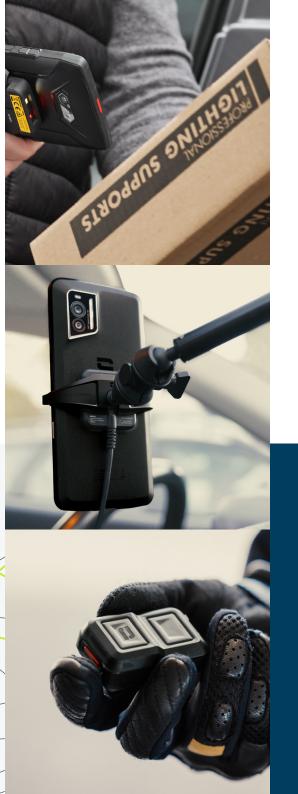
machines in the X-LAB **150** different tests are carried out in the X-LAB



_ First Accessories Assembled in France

Thanks to collaborations initiated by Crosscall Engineering with European industrial players, three products assembled in France have been released since 2023 :

• First of all, **the X-BLOCKER**, **the fixation device** that fixes Crosscall's ecosystem of accessories to the brand's smartphone and tablets. To date 20,000 units have been produced in France.



• In February 2023 production of our **first device to be designed and assembled in France** was launched. This accessory, **the X-SCAN**, is central to the logistics range and transforms a Crosscall smartphone into a fully-fledged traceability and goods identification tool. 7,540 units were produced in France at the end of the 2025 financial year.



NEW

In fiscal year 2025, **Crosscall Engineering designed a new accessory**, the X-COMMAND, which was **assembled in France** by our partner, Cordon Electronics (for more details, see page 35).

This Bluetooth and wired remote control allows you to control your smartphone and any compatible equipment or application remotely, while offering the brand's characteristic robustness and resistance.

Volume production began at the end of 2024

A New R&D Roadmap

Crosscall Engineering has defined **priority areas for technological development**, which will draw on new skills that have been brought in-house:

Audio

An essential function, audio innovations focus on Crosscall smartphones' ability to provide users with an **excellent intelligibility performance**, particularly in critical conditions encountered by emergency services.

For example, the STELLAR-X5 benefitted from this research: it has an integrated Al-based noise reduction module. Thanks to this technology, the users **enjoy clear communication under all circumstances**, **reducing noise by 60 dB.** This ensures that law enforcement officers can hear each other clearly during operations, facilitating their collaboration.

1. STELLAR-X5, STELLAR-M6, STELLAR-M

Radio Frequency

This term refers to the essential function of the phone, **enabling data exchanges** such as SMS, calls or internet connections via electromagnetic waves. This line of development is therefore crucial for our products' performance, and indirectly their durability, particularly in the context of constantly evolving technology.

Thanks to the expertise acquired in this field, we can **meet specific needs of some of our users**, such as the public security forces. Crosscall smartphones are compatible with specific frequencies that offer priority and pre-emption over the standard network.

Thus, the CORE-Z5 was **among the first smartphones** to be compatible with Band 68 upon its release, **a frequency band dedicated to public safety** in most European countries. And this year we began development of a smartphone featuring a 450 MHz modem.

« Design for Durability »

This line of development encompasses all skills directly impacting product ruggedness and lifespan, such as mechanical design and material selection. It also includes energy management, defining battery performance and endurance characteristics. This aspect, which is the historical DNA of Crosscall, is **regularly enriched with new ecodesign ideas**. These are monitored by the teams through a dedicated roadmap (see chapter "This Is How We Make Durable Products and Services" – p.24 for more details).

As an example of the work accomplished in this area, thanks to Crosscall Engineering's in-house skills, Life Cycle Analyses have also been carried out for all new smartphone models released since 2023¹.

6 decibels of ambient noise

decibels of ambient noise reduced thanks to the Al brick built into STELLAR-X5







28 856 devices recuperated to be refurbished in fiscal year 2025

DEVELOP OUR Local Partnerships

Getting involved locally also means **forging long-term relationships**, like our partnership with Cordon Electronics, a French company based in Dinan that specialises in the **repair**, **refurbishment and recycling of electronic products**.

Begun in 2015, when we entrusted our partner with the running of **our after-sales service**, the collaboration has been nurtured by shared values and environmental awareness. Over the years, a relationship of trust has developed, as our two companies have **mutually learned from each other.**

Our partner has acquired **real expertise in the brand's products**. For example, they helped us to train the teams of one of our first government customers in repairing our appliances, so that the customer could be self-sufficient in this area. So it was only natural to choose this same partner to launch our **refurbishing business in France** in 2021.

Since 2022, the story has continued with the production of X-BLOCKERS, followed by the assembly of X-SCANS and X-COMMANDS by one of Cordon Group's subsidiaries in France (see page 33 for more details).

NEW

In fiscal year 2025, Crosscall took back almost 29,000 handsets for refurbishing at the end of two contracts. It required the implementation of a specific organization, adapted to the processing of a large volume of handsets. This provided an opportunity to strengthen our relationship with our partner and **make progress** together on the industrialization of smartphone refurbishing.

_ Our Services Certified by Service France Garanti

Thanks to its solid local partnerships, Crosscall obtained certification from the independent body Service France Garantiforits2services: **After Sales Service and Refurbishing Service**. This certification guarantees the following 2 cumulative criteria:

- 90% of the workforce involved in **providing the essential features of the service** is subject to a French employment contract
- 90% of the workforce **in direct contact with the customer** is subject to an employment contract governed by French law. This criterion applies to each component of the service



Crosscall has always made a point of staying close to its users. This commitment includes providing quality customer service with responsiveness and efficiency made possible by a local presence. The renewal of Service France Garanti certification for our after-sales and refurbishing services on the French market recognizes our determination to promote employment in France, and to build a relationship of trust with our customers.

Donatien Fauchon, Customer Service Development Manager

GETTING INVOLVED IN LOCAL DEVELOPMENT

Guided by our company values, we support various initiatives that offerpositive local impact.

_ MicroDON in support of the Pure Ocean Foundation

In March 2023, Crosscall deployed the MicroDON system on its website. When making a purchase, users have the option of donating by choosing to round-up their basket total to the next euro.

Crosscall chose to donate 100% of the funds raised to the **Marseille-based** foundation <u>Pure Ocean</u>.

Nature, and particularly the water, have always been elements highly valued at Crosscall, which has its headquarters based on the Mediterranean coast. It therefore seemed only natural to select Pure Ocean, which supports innovative projects that contribute to the fight against global warming and preserve marine biodiversity.





Involvement in Local Employment

Thanks to our 'Crosscall Food' programme, our healthy office catering solution, **we are supporting employment in a small, Aix-based catering company** that has committed to a responsible approach. They offer dishes based on local and seasonal produce. At Crosscall's request, the company delivers them in returnable glass containers.

Cyril Vidal, Founder and Chairman of Crosscall, is also President of "Pays d'Aix Développement" and is actively involved in its activities, which aim to **support the establishment of businesses in the region**. Ø

_ Support for the Arts

To combine beauty and usefulness while promoting French craftsmanship, Crosscall regularly calls on artists from the region.

Léa Poncharal, a visual artist, sculptor, and portrait painter from Aix-en-Provence with pop art influences. We asked her to bring her creativity into our offices with her colourful works, as well as to create a limited series of sculptures featuring our latest smartphone, the STELLAR-X5, as a gift for our customers.

Jérémie Dramard, alias Proli, an artist from Hyères, whose figurative style is strongly inspired by street art. Crosscall regularly calls on the artist to create frescoes in our offices, greetings cards and personalised illustrations, which we frame and offer to our customers.

Crosscall regularly supports the **Regional Contemporary Art Fund through donations** to the fund, which has loaned us several works. These are displayed in our offices for our employees to enjoy.



PROJECTS FOR FISCAL YEAR 2026

Work with our international partners to assemble products as close as possible to their target market, thereby creating local jobs. 88 FZI

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THIS IS HOW WE CHANGE OUR ECOSYSTEM

OUR ACTIONS WITHIN THIS PILLAR CONTRIBUTE TO THE FOLLOWING SUSTAINABLE DEVELOPMENT GOALS:







Developing a more sustainable telecommunications industry implies extending the lifespan of equipment and monitoring the social impact of activities. Achieving these goals depends on a **shared commitment**. It's essential to collaborate with all stakeholders to address environmental, social, and ethical concerns. By **working** with our ecosystem, we can promote responsible production and consumption practices.

First and foremost, **we act within our own company** through our actions or the messages we broadcast. We also focus a great deal of effort on our stakeholders, such as:

• **Suppliers**: we frame our relationships with them through charters and policies. We regularly monitor their compliance with these commitments and strive for a spirit of partnership driven by shared values.

• **Customers**: by promoting durable solutions and raising awareness about the need for more responsible consumption



PROMOTING RESPONSIBLE Practices in our supply chain

_ A Framework Defining Our Commitments

Our actions to ensure responsible practices in our supply chain are part of our Due Diligence Plan (see the « How we act ethically and responsibly » chapter – p.65 for more information). Crosscall formalises its commitments through a policy and a charter that establish a framework and standard for our entire purchasing process.

The Responsible Purchasing Policy:

Crosscall aims to establish and maintain mutually beneficial trust-based relationships with its partners. Our Responsible Purchasing Policy **outlines our CSR commitments** within our purchasing practices and is based on two key principles:

- Acting as a responsible client
- Engaging our suppliers in our CSR approach.

All employees involved in the purchasing process have been trained in responsible purchasing.

The CSR Supplier Code :

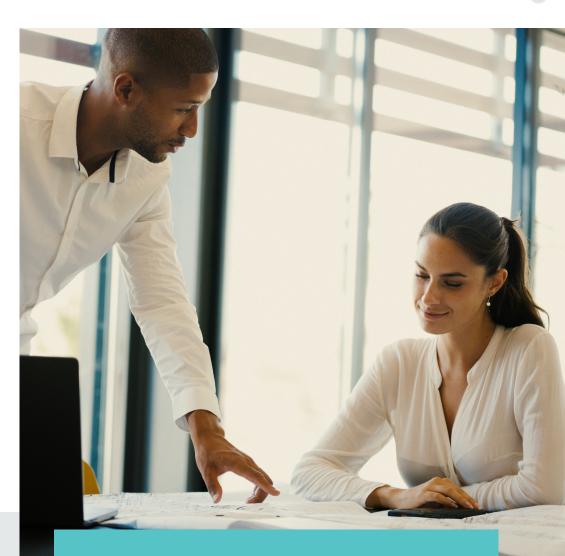
The CSR Supplier Code details our CSR expectations to our partners and is **annexed to all our contracts**. It commits them to respect laws and regulations of the countries where they operate, the Ten Principles of the United Nations Global Compact, the Universal Declaration of Human Rights, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organisation (ILO), and Crosscall's ethical values.

Finally, this Charter also commits suppliers to **ensure these principles are upheld by their subcontractors.**

Update of the CSR Supplier Code

NEW

This year, Crosscall reviewed its Supplier CSR Code to reinforce and/or clarify our expectations regarding business ethics, working conditions, environmental commitments, and compliance with the European Battery Regulation (EU) 2023/1542.



the CSR Supplier Code is annexed to 100% of new contracts signed by our suppliers

Choosing Responsible Partners

To manage our supply chain, we regularly update our supplier risk mapping.

We conduct audits of our key suppliers to ensure their compliance with our CSR requirements and support their continuous improvement. Key suppliers for auditing are identified based on a risk analysis focusing on quality and certain CSR criteria.

These audits are based on international standards such as ISO 14001 and SA8000 and/or the ILO conventions, covering issues such as health and safety, child labour, discrimination, environment and business ethics.

Several CSR audits of our Tier 1 direct¹ suppliers are conducted at different stages:

Pre-contract:

As part of the qualification process for new direct suppliers², a **selfassessment is required**. If the supplier passes the initial selection stages, this self-assessment is supplemented by an **on-site audit**.

• Throughout the collaboration:

Our industrial partner regularly undergoes an on-site audit following **the standards of <u>Joint Alliance for</u>** <u>CSR</u>, developed by major European telecom operators.

Some Tier 2 suppliers³ are also subject to on-site audits conducted by independent third parties. Crosscall works with its suppliers, following these audits, to monitor and effectively implement any necessary corrective action plans if noncompliance is identified. This year, we continued our program of auditing our key suppliers, most of whom were Tier 2. Between 2023 and 2025, this resulted in a **total of 22 audits**, with the implementation and follow-up of corrective action plans

The annual update of our key supplier mapping allowed us to **identify 2 new suppliers** to be included in the audit plan for the coming year. This process also provided greater visibility into the battery supplier value chain.

We reinforced our cooperation with our main industrial partner by setting up quarterly CSR meetings to discuss topics such as eco-design and CSR regulatory updates.

NEW

22

key component suppliers audited by the end of fiscal year 2025

91/100 average score obtained by the

22 key suppliers audited in fiscal years 2023 to 2025



 Tier 1 direct supplier: a producer that directly supplies to Crosscall
 Direct supplier: supplier directly linked to the manufacturing of the final products of the company. These are companies that assemble our devices and accessories
 Second level supplier: a manufacturer whose products contribute to Crosscall's final products, though without any

3. Second level supplier: a manufacturer whose products contribute to Crosscall's final products, though without any direct contractual relationship

Con-site audits of our suppliers provide an assessment of the CSR performance of the factories involved in manufacturing our products and allow for the establishment of corrective action plans, as part of a continuous improvement approach. This enhances the management of social, environmental and ethical risks, while also improving the transparency of our value chain. The regular dialogue we have established with our suppliers on CSR issues also enables us to work more closely with them on subjects such as eco-design and traceability of materials used in our components.

Olivier Lieng, CSR Manager, Crosscall Hong Kong

Collaborating with Our Suppliers to Increase Impact

Viewing our suppliers as partners, allows us to share the vision of a more responsible industry, to improve our impact together and to pool our expertise.

An industrial partnership that goes beyond assembly

We are proud of the progress we have achieved on certain CSR issues **thanks to the cooperative relationship** we have built with our main industrial partner over the last decade.

For example, ur **engineers work closely with our partner** on innovations that serve to reduce the environmental footprint of our products. In FY2024, for example, this has materialised into a great success: the integration of recycled materials (aluminium, plastic, rare earths) into our latest range of smartphones, STELLAR, while maintaining our promises in terms of ruggedness and durability (see chapter " This Is How We Make Durable Products" – p.26).

De la réparation à l'assemblage en France

In partnership with **our long-standing repair center**, Cordon Electronics, we launched **a range of refurbished mobile devices** in France. In 2024, we obtained **Service France Garanti certification** for this service, as well as for our after-sales service (see chapter "This is How we Think Local" - page 36 for more details).

This mutual trust formed a solid basis for our joint **project to manufacture accessories in France** (see chapter "This is How we Think Local" - page 33 for more details).



_ The Traceability of Conflict Minerals: An Example of Collaborative Work

Conflict minerals are part of the challenges that we face in regard to responsible purchasing. As a reminder, mineral conflicts are minerals which are mined and traded in conflictaffected or high-risk areas, such mining and trading being likely to contribute to or be associated with serious negative impacts, including severe violations of human rights and conflicts¹. The minerals principally cited are tin, tantalum, tungsten and gold.

NEW

Our industrial partner provides us with **annual reporting** to identify the source of tin, tantalum, tungsten, and gold (known as "3TG") present in our products, relying on the Conflict Minerals Reporting Template (CMRT).

In order **to reinforce the checks**, in 2024 we asked our industrial partner to provide us with additional reporting: the Extended Minerals Reporting Template (EMRT). This enables us to trace the cobalt in our products back to the smelters.

1. Definition taken from : OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas https://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf This year, we formalized our due diligence procedure (<u>see chapter "Here to</u> <u>Act Ethically and Responsibly" – p.65 for more details</u>). We also **increased cooperation with suppliers of critical components**, such as batteries, to improve transparency in the value chain. We seek to trace certain raw materials, such as cobalt and lithium, as far back as possible.

Most of our battery suppliers had already shared their CMRT/EMRT by the end of fiscal year 2025, and the rest are working on it.

75 % of our battery suppliers had shared their completed CMRT and EMRT templates by the end of fiscal year 2025

CMRT et EMRT

These are reporting templates provided by the <u>Responsible Minerals</u> <u>Initiative (RMI)</u>.:

• the CMRT (Conflict Minerals Reporting Template) for tin, tantalum, tungsten and gold,

• the EMRT (Extended Minerals Reporting Template) for cobalt and mica, extended since April 2025 to 4 new materials: copper, lithium, nickel and natural graphite, in anticipation of the entry into force of EU Directive 2023/1542 on batteries

These standardised tools facilitate the **collection of data on the origin of conflict and/or critical minerals throughout the supply chain** (country of origin of the mineral, smelters).

ENCOURAGING CHANGES IN CONSUMPTION HABITS

_ Responsible Communication and Marketing

Drafted through collaborative work undertaken by the Communication, Marketing and CSR teams, **Crosscall's Responsible Marketing and Communications Charter** details how the company incorporates its CSR commitments into its communication and marketing practices, in order to guarantee ethical and transparent commercial practices.

• In terms of substance, this implies the careful choosing of messages and promotional practices which encourage the prolongation of our products' duration of use.

• In terms of form, **we aim to be exemplary** from an environmental and social point of view in the way we execute our campaigns and events.

This charter applies to all of Crosscall's marketing and communication channels: digital, events, displays, media relations, marketing campaigns, etc.

NEW

This year, we updated the charter by **adding a series of objectives** and KPIs. Formalizing these elements will allow us to more closely monitor the actions taken and the implementation of our commitments.



WATCH THE VIDEO

Training Salespeople to Promote More Responsible Habits

In constant contact with our clients, our sales teams play a significant role in raising awareness of good practices. Eager to better grasp the various CSR issues inherent to our activity, they regularly benefit from training provided by our CSR team. These workshops equip them with tools to help them become more active in **promoting responsible consumption habits.**

We supplemented this training by creating a dedicated internal communication channel on CSR topics to cultivate ongoing dialogue, conducive to skills development on the subject.

Promoting More Sustainable Behaviour Among Consumers

Crosscall's communication plan includes campaigns that contribute **to developing more sustainable consumption reflexes.** For instance, we have published tips on extending the lifespan of handsets, promoted our refurbished range, and launched marketing campaigns encouraging people to repair rather than replace.

For example, During the **European Sustainable Development** Week in October 2023, Crosscall launched a campaign <u>on our</u> <u>blog</u> and social media to raise public awareness of the best practices to keep a smartphone as long as possible. garder son smartphone le plus longtemps possible.



In fiscal year 2025, we launched campaigns and video content on our social networks to **promote our refurbished range and our commitment to sustainability.**

Our goal was to raise consumers' awareness of the responsible consumption habits they could adopt. One example was the "Green November" campaign. For one month, the campaign offered customers who bought a new handset on our site and returned their old one **a trade-in bonus**. The campaign had two goals: to recover old handsets and give them a second life while encouraging customers to think responsibly.

Promoting More Responsible Habits Among Professionals

Crosscall supports its professional clients towards more sustainable consumption modes by promoting a model that optimises both environmental impact and the total budget for our clients.

Encouraging Our Clients to Define the Specifications of Their Tenders Based on Usage Needs

Crosscall proactively offers its clients solutions and features that can reduce the volume of deployed equipment through the aggregation of uses (see chapter "This Is How We Make Durable Products" – p.20).

Extending the Lifespan of New Equipment

If the longevity of a product is linked to its design, it is also impacted by the evolution of consumption habits. Indeed, in France, smartphones are replaced every 2 to 3 years on average¹.

Crosscall offers a 5-year commercial warranty, unique in the telephony market, for its 5^{th} generation terminals²

(see chapter "This Is How We Make Durable Products"- p.17) which allows the client to confidently plan for a longer usage.

Developing the 'Second Life' Reflex

As part of its drive to extend the lifespan of its handsets, Crosscall regularly offers to buy back the fleets of customers whose contracts are about to expire.

To encourage the recovery of our handsets, our sales teams now actively approach our B2B customers to integrate take-back offers into our contracts.

These actions reduce the cost for our customers and enable Crosscall to recover and refurbish its devices to extend their life cycle.





In November 2024, we organized a roundtable discussion with French journalists on the topic, "Is the shift towards sustainable technology a cultural revolution?" At the event, Crosscall and its customer, the SNCF, demonstrated the advantages of a long-lasting mobile fleet using the SNCF's experience as an example. The SNCF was able to use its initial fleet of Crosscall phones for one year longer than the original contract stipulated and then renewed for an unparalleled five years (see chapter "This is how we change our ecosystem" – p. 48 – for more details). The event illustrated how choosing durable products can reduce costs and the environmental impact of producing new devices.

We also spoke at several conferences and trade shows alongside our customer, Leroy Merlin, to promote the aggregation of uses as a means of rationalizing equipment and reducing the environmental impact of equipment purchases (see chapter "This is how we make durable products and solutions" – p. 21 – for more details).

We produced two videos highlighting the benefits of five-year contracts for professional customers. These videos aimed to promote these behaviors and inspire other economic players to make more responsible choices.

TCO: An Approach Serving Both Price and Impact

The practices described above often translate into a **reduction of both environmental impact and the total budget for the client**. To help our sales teams to easily demonstrate this, while raising awareness among our clients of these more responsible purchasing practices, Crosscall created the TCO (Total Cost of Ownership) tool.

The TCO calculates **all the expenses and costs related to the purchase and use of a fleet over time**. Thus, the initial price, the usage duration of the device and its buy-back value are accounted for, but also possible repairs and the cost of employee downtime that a breakdown may induce. This calculation, performed for several terminals (Crosscall and/or competitors), allows for a comparison of the overall contract cost and the environmental impact associated with the purchase of the terminals and the chosen transport option.

The tool thus highlights **the economic advantage of choosing more robust**, **repairable devices with extended lifespans**—implying less frequent breakdowns and replacements—even if the face value of the devices is sometimes higher.

A Winning Example

The advantages of the TCO approach are confirmed by field experiences. Noticing that our devices were still fully operational at the end of the initially planned 3 years, a French transport company extended their contract by an additional year, thus avoiding the purchase of new equipment and the associated environmental impact.

This experience encouraged our client to renew their contract with us after the additional year, this time for a duration of 5 years from the start. A concrete example of the evolution of purchasing behaviour that Crosscall has ignited.

If Crosscall won this contract, it is also thanks to its ability to buy back its smartphones at the end of the contract at a price guaranteed in advance. An economically attractive proposal for the client, and one that ensures that our old devices are given a second life.

NEW

The Story Continues

This year, as we rolled out the new telephone fleet to SNCF (French Railways), we took back their old devices to refurbish.

By the end of the 2025 fiscal year, we had collected 14,579 TREKKER-X4s, which our French partner, Cordon Electronics, will sort. Any devices that can be refurbished will be resold to give them a second life. As of March 31, 2025, 2,403 phones from this batch had been refurbished and offered for sale.

Devices that cannot be refurbished will be dismantled to recover their components. These components can then be used as stock for replacement parts. If they are no longer usable, the components and/or devices will be recycled through specialized channels.



Delivery options with reduced impact

Whenever possible, we propose our clients a bulk packaging option

Products are packaged in bulk when leaving the assembly site: eliminating individual packaging for each product more than doubles the number of devices that can be transported per pallet in comparison with classic packaging. In turn, this allows for both savings in the raw materials associated with packaging and reductions in the greenhouse gas emissions associated with transport.

35 improvement in the fill-rate of a bulk pallet compared with a standard pallet¹

PROJECTS FOR FISCAL YEAR 2026

Extend the scope of traceability of the materials contained in our phones to include new elements: lithium, graphite and nickel

Produce a communications/ marketing campaign to promote the benefits of refurbishing in France

88

RI (D)

1. Taux de remplissage calculé avec le modèle CORE-Z5

THIS IS HOW WE CARE FOR OUR TEAMS

OUR ACTIONS WITHIN THIS PILLAR CONTRIBUTE TO THE FOLLOWING SUSTAINABLE DEVELOPMENT GOALS:





It's the **people who work** at Crosscall who drive our ambition to be a sustainable telephony manufacturer and contribute to our transformation, particularly in terms of CSR.

Our commitment to our employees is reflected in our Human Resources Policy, which aims to **develop a stimulating working environment** that promotes employee wellbeing and is in keeping with Crosscall's culture.

It also formalizes our ethical and deontological commitments, while respecting fundamental human rights (see chapter "This Is How We Act Ethically and Responsibly", p. 66).





K This year, the Human Resources department implemented a centralized tool and formalizing our various internal HR processes. In addition to improving data reliability, the aim is to offer our employees greater transparency and responsiveness. Our next project for 2026 is to strengthen the recognition of individual contributions to collective success.

Jessica Foucqueteau Personnel Administration and Payroll Manager Ω)

88

DEVELOPING SKILLS

Each year, Crosscall rolls out a training plan to support employees in developing both job-specific and interpersonal skills. This ensures that technical skills needed within the company are kept up-to-date, and also supports employees in their career development.

_ Offering Tailored Training

The aim is to **enhance employees' skills** in line with corporate strategy while addressing specific needs, whether they are technical topics or broader ones.

For example, as part of our international activities and to boost our employees' employability, we launched an **English language training program** in 2024. This was continued in fiscal year 2025, with individual, personalized training courses lasting from 15 to 20 hours and taking place during working hours. Eighteen employees benefited from the program this year.

We also support our employees in advancing their careers through **technical training tailored to their needs**, such as the artificial intelligence training provided to our IT department.

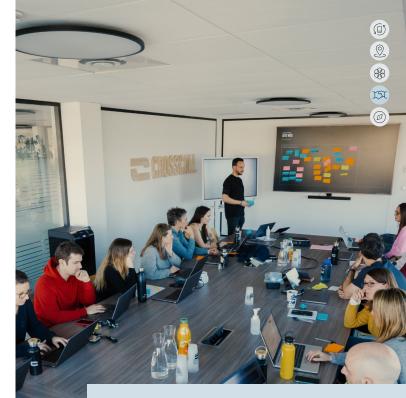
_ The Manager Support Programme

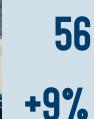
To assist managers in their leadership roles, our Human Resources department has developed the **"Manager's Charter."** This internal document was drafted to clarify and provide further details on what is expected of our managers, and to give them everything they need to optimally take on their roles.

At the same time, a manager support program that combined **group training**, **individual coaching**, **and workshops** was introduced in 2023.

This year, a **new session of the program was organized for seven new managers** who joined or were promoted during the year. These sessions provided a genuine opportunity for exchange, enabling managers to share their experiences and learn about topics such as non-violent communication and conflict management.

NEW

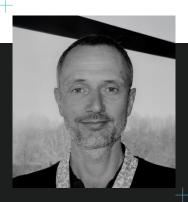




employees attended at least one training course during the year

hours of training compared to the fiscal year 2024

managers coached since March 2023



With the support of the HR department, I am taking a one-year continuing education course in artificial intelligence at Telecom Paris. This unique opportunity enables me to bring a new skill to the company, helping its development and enriching my resume. I've also been able to adapt my schedule to allow me to attend in-person classes when necessary.

Damien Peries Chief Information Officer

NEW

Skills Management: Enabling a Complete Picture

To sustain employment and enhance talent diversity, Crosscall **implemented a skills and career management programme involving** in 2022. Its goal is to ensure the alignment of roles and skills within the company in relation to its development strategy. For this purpose, anticipating shifts in work organisation and developing employee skills is necessary.

This project aims to:

- Identify the skills needed for the company and
- align them with the current skills of employees.
- Identify individuals with key skills within the organisation.
- Link training and skills to strengthen some and develop others.
- •Encourage internal mobility by creating bonds between professions sharing common skills.

Major steps in implementing this approach:

- Creating a role mapping by broad role types
- Identifying the core purpose and main duties of each job
- Defining the knowledge, technical and human skills required for each job.
- Link this work to our existing HR processes: performance appraisals, skills development plan, etc.

1 As part of our skills management approach, we finished identifying the skills required for each job this fiscal year. This mapping was NEW integrated into our new HR management tool this year, giving us a precise view of current skills within the company and identifying potential actions. 53

PROVIDING CAREER ADVANCEMENT OPPORTUNITIES

Valuing Individual Commitment Within the Collective

Crosscall is proud to offer a real springboard for employee mobility and internal promotion. To this end, we thoroughly review every internal application and provide well-substantiated feedback to applicants.

This approach has resulted in prolonged service within the company and easier access to leadership positions, as evidenced by our managers' profiles. 65% of our managers had been appointed through internal mobility at end of fiscal year 2025.

The purpose of performance reviews is to provide regular feedback on individual commitment and performance. They also provide an opportunity to express career development aspirations and to discuss possible career paths. Therefore, we multiply these opportunities with regularly scheduled interviews.

In France, guarterly and annual interviews are organised with managers and also every other year with the Human Resources team, as required by law. In Hong Kong, individual interviews take place biannually.

Financial Recognition

At Crosscall, we engage employees in the company's financial performance through profit sharing.

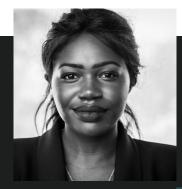
This approach acknowledges the results of collective efforts, with an allocation of shares based on the duration of service. regardless of one's hierarchical level or salarv.

of our employees in managerial **65%** bit our employees and of March 2025 have been promoted internally

people benefited from crossfunctional mobility in fiscal year 2025

people were promoted to manager in fiscal year 2025





KAfter more than four years with Crosscall as Key Account Manager, I was given the opportunity to manage a team of Regional Business Managers. This promotion enables me to build on the skills I've already acquired, and to support the teams by passing on my experience. It's a personal and professional challenge, which adds another brick to my career.

Assa DIALLO Small and Medium Businesses National Sales Manager

MAKING HUMAN RESSOURCES PROCESSES ROBUST AND CLEAR

Formalising the Internal Mobility Process

Internal mobility is a crucial aspect of our employees' professional development. This year, Crosscall has **formalised its internal mobility process** to precisely outline how it works. The document describes each step, its sequence and the staff members involved for any spontaneous application or internal job application, ensuring consistency across the company.

Structuring the Offboarding Process

The departure of an employee and managing their parting from the company are as significant as their arrival. Therefore, we've structured our offboarding process to support employees throughout this phase.

A member of the Human Resources team conducts a personalised interview **to gather feedback** and discuss the questionnaire filled out by the departing employee. This is an opportunity to attentively listen to the employee's feelings about leaving and to take their feedback into account to continue improving working conditions for our teams.



Modernizing of Personnel Administration Tools

The structuring of HR processes has also resulted in the deployment of a new tool, which employees have been trained to use. The goal is to **continue digitizing and modernizing** the service to improve responsiveness. Employees now have access to a digital safe where their pay stubs are deposited each month and can be kept indefinitely.

ENSURING A STIMULATING Work Environment For our team members

A Great Work Environment

Crosscall is particularly committed to providing a high-quality work environment for its employees by offering meticulously thought through offices, a gym and a pleasant area to take a break.

Our colleagues based in France enjoy one home office day per week. To ensure a balance between personal and professional life, and in accordance with regulations, employees on a fixed package have an **annual review dedicated** to this topic.

Our employees in Hong Kong receive seven more vacation days than required by local regulations¹, for a total of 14 days from the end of the probationary period. This number increases with each year of service, reaching a maximum of 25 days after six years. Employees are also entitled to **a day off on their birthday**.



In response to demand from Hong Kong employees, a trial period of flexible work hours was launched last year to allow for a better balance between personal and professional life.

Given the very positive feedback from the trial phase, the measure has been made permanent.

This year, the Hong Kong subsidiary received **the Certificate of Good Employer 2024**, awarded by the French Ministry of Labour, for its commitment to well-being in the workplace and an environment that encourages a healthy work-life balance.



Subsidised Daycare Solutions for Young Parents

We believe that companies should also consider the big steps in their employees' personal lives, so Crosscall offers employees cribs in company-funded daycare centers in France. Young parents can thus reserve a place in a private daycare close to their home for the same price as a public daycare. As of March 31st, 2025, 13 of our employees' babies benefitted from access to partner daycare centers.

Sport and Nutrition Programmes Across Sites

Convinced of the benefits of sport on physical and mental health, **Crosscall facilitates access to sports** for its employees. Developing healthy habits is also about nutrition. The company has therefore set up partnerships with caterers at each of its sites in France, subsidising meals to promote **balanced nutrition**.

In Aix-en-Provence :

The headquarters boasts a **large gym** where a professional sports trainer offers various sessions. For lunch, we have implemented **a platform to order healthy and delicious meals**, partially subsidised by Crosscall. A local restaurant from Aix-en-Provence, France, prepares the meals with the insight of a dietician, using seasonal products. Lunches are delivered daily in reusable glass containers. Head office and field staff can also have **baskets** of fruit and vegetables delivered directly to their workplace or to a relay point, thanks to a partnership with a French company offering weekly deliveries of seasonal, locally harvested, sustainable produce.

In Courbevoie :

We have selected a healthy, **balanced meal delivery solution** for our employees, to which Crosscall contributes 4 euros per meal per person. A "sports" offer is currently being organized for fiscal year 2025.

230

5H45

Key figures for fiscal year 2025 at the Aix-en-Provence

supervised sports courses over the year

employees took part in at least one session

of sport / week on average offered to employees

employees on average chose the Crosscall Food option each week

CREATING STRONG TIES BETWEEN TEAMS

Numerous Events to Mingle

• A seminar was organised in May 2024 to review the company's projects and **strengthen team cohesion** through workshops and team games. These are significant moments for our employees who have the opportunity to meet their peers, both near and far, such as those based in Hong Kong.

• An annual budget is allocated for team meals to help employees bond. Activities are also organized at different sites. For example, we held a pétanque tournament with a barbecue at our Aix site, and we organized a team hike in Hong Kong.

• Sport plays an important role in Crosscall's culture and also contributes to team cohesion, particularly through **sports challenges** that employees decide to engage in together.

NEW

For example, the Hong Kong teams embarked on a charity sports challenge by completing various fitness missions. 9 employees also took part in the Standard Chartered HK Marathon in February 2025



Ensuring a Smooth Onboarding for New Colleagues

New recruits follow a **specific induction programme** to become quickly familiar with the tools and processes at Crosscall.

Newcomers in France are also assigned a mentor to guide their first steps in the company. Induction days are regularly organized at head office to welcome new arrivals. Each session includes a morning of exchanges with all Directors and a team-building afternoon to develop connections.

Colleagues hired **outside France undergo a tailored integration programme**. Upon arrival, they spend several days at headquarters and also benefit from presentations of all our tools and interactions with various departments.

Every new employee is given a presentation of Crosscall's CSR strategy for them to rapidly be on board on how they can contribute to these tasks in their daily work.



ENSURING WORKPLACE Health and safety

Crosscall meticulously assesses the occupational risks faced by its employees in their roles and implements the necessary **training for risk prevention and management**, in line with current regulations, as the First Aid at Work training programme.

Employees at risk (such as working at heights or requiring electrical certifications) have undertaken **dedicated training**, in accordance with our Risk Assessment Documentation named DUERP.

Crosscall's employee Handbook – applicable to employees in France – encompasses all these measures regarding hygiene and safety. It was updated at the end of 2023 to include topics such as **ethics in supplier relationships**, awareness of the whistleblowing platform, and strengthened measures against all forms of harassment and discrimination.

CONSTRUCTIVE SOCIAL DIALOGUE



Crosscall is committed to protecting the freedom of association and honours collective negotiation rights, in compliance with legal requirements.

In France, the **Economic and Social Committee** is legally required to be consulted throughout the year on all matters related to the company's strategy, economic and social life. This social dialogue has led to the negotiation and signing of agreements on profit sharing and working hours, aiding in maintaining a balance between personal and professional life.

For sensitive issues that require **communicating information anonymously and discreetly**, a <u>whistleblowing platform</u> is available to all employees, as well as to all our stakeholders (<u>for details, see the</u> <u>chapter "This Is How We Act Ethically and Responsibly" p. 66</u>).

_ Listening to Our Employees

Both in France and Hong Kong, surveys are routinely conducted to better understand employee expectations and feelings, guiding us towards improvements.

This year, newly elected members of the Economic and Social Committee (CSE) in France received training on their roles. Additionally, the entire committee was offered the anti-harrassment training that is legally required for the harassment contact person. The new CSE deployed a digital platform with the aim of modernization. This **platform centralizes partner offers and meeting minutes for employees**.

The company reinforced the frequency of social dialogue, notably concerning exchanges on its strategy and economic and social life.

PROMOTING INCLUSION AND DIVERSITY

At Crosscall, we believe that **diversity of profiles enriches our teams**. We foster an inclusive work environment, combat all forms of discrimination, and commit to promoting a diverse and inclusive workforce through:

• **Internal awareness** programmes for managers and employees.

• A focus on **responsible recruitment**, we only take professional skills, experience and personal qualities into account when hiring new talent, while also educating our managers about responsible hiring through dedicated workshops.

Disability Inclusion

We are committed to **facilitating the professional integration of individuals with disabilities**. For instance, workshops aimed at enhancing understanding of various disabilities, both visible and invisible, have been repeatedly organised across our sites.

Additionally, we support collaborations with companies that employ individuals with disabilities for various services (waste sorting, stationery supply...).

Gender Diversity

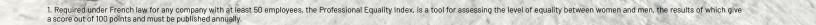
For several years, we have been working hard to make continuous progress on the subject of **gender equality**.

This year, we achieved an **overall score of 75/100 on the Professional Equality Index**,¹ a useful tool that enables companies to identify existing disparities. We continue to invest in this area and have set targets for future progress. In accordance with the law, the index and these targets are published on our website

PROJECTS FOR FISCAL YEAR **2026**

Conduct a new disability awareness workshop

Deliver a training module on how to manage in the face of uncertainty



THIS IS HOW WE ACT ETHICALLY AND RESPONSIBLY

OUR ACTIONS WITHIN THIS PILLAR Contribute to the following Sustainable development goals:



Crosscall is committed **to conducting its business responsibly and ethically**. As we strive to make practices evolve across an entire ecosystem, from suppliers to consumers, it is essential **to lead by example, fulfilling our mission with rigour and transparency**. Championing the United Nations Global Compact is proof of this commitment. We also recognise our duty to **combat climate change** by involving our employees and our entire ecosystem to reduce greenhouse gas emissions related to our products, services and daily operations.

Finally, we remain vigilant in **ensuring the safety of our products** and the protection of our **employees' and partners' data**.



ACTING ETHICALLY

Formalizing our Due Diligence Process

Crosscall has established a Due diligence process to identify and mitigate the potential negative impacts of its activities throughout its value chain. This process covers key areas such as human rights, the environment, consumer protection and anti-corruption.

Inspired by the <u>OECD Due Diligence Guidance for</u> <u>Responsible Business Conduct</u>, the process applies to all of our activities and is based on the following steps :

 Identify and assess the risks of actual or potential negative impacts associated with our activities, products, and services. Crosscall relies on the double materiality analysis, which is currently being finalized, to do this.
 Prevent, mitigate, and remedy identified negative impacts

Monitor and evaluate the effectiveness of implemented

measures

Communicate on actions taken and results obtained





Our main progress in 2025 in terms of Due Diligence

- Formalization of the due diligence process:
- Zero cases reported via our whistleblowing platform
- 86% of key suppliers were audited.
- 22 audits in total between 2023 and 2025 (see chapter "How to change our ecosystem" p.42 for more details).
- 75% of battery suppliers provided traceability reports as required by the European Battery Regulation (Regulation (EU) 2023/1542).
- We updated our Supplier CSR Code: in particular, we reinforced the requirements that we ask our partners to apply to their own supply chains.

Ethics Charter

Crosscall's Ethics Charter sets out its principles relating to :

Business ethics

anti-corruption, gifts and entertainment policy, conflicts of interest, fraud prevention, anti-money laundering and anti-competitive practices, protection of confidential data, safety and quality of products and services, political activity and intellectual property of third parties.

Respect for employees

privacy, health and safety, human rights (including the fight against forced labour and child labour), quality of life at work, career and skills development, diversity and inclusion, harassment and discrimination, responsible management.

Corporate responsibility

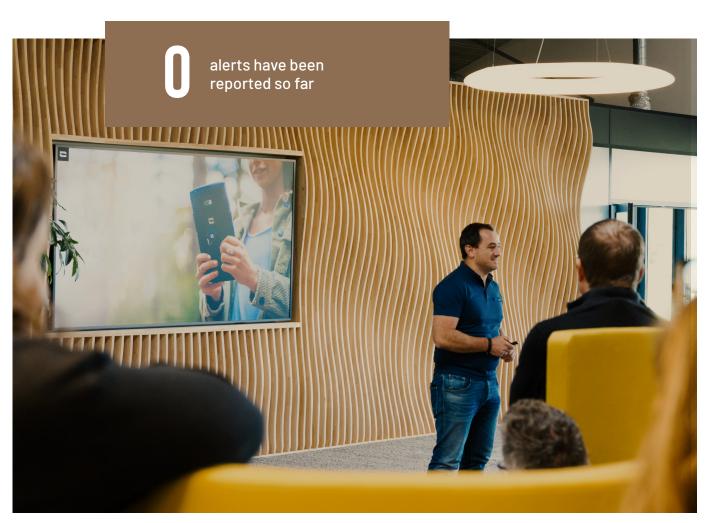
respect for the environment, responsible purchasing, responsible marketing and communication, patronage and sponsoring.

Backed up by an **internal mapping of ethical risks**, this charter describes the behaviour expected of employees in the professional context to ensure that decisions taken in the context of our activities remain **compliant with applicable laws** and the company's values. This Ethics Charter must be **signed by all new employees** when they join the company.

_ Whistleblowing Platform

Crosscall has set up a <u>whistleblowing platform</u> managed by an independent specialized company. Accessible to everyone, both internally and externally, through our website, this platform enables people to report a problem relating to ethics, professional conduct, safety or health, **in complete confidentiality**.

This platform is one of the tools we have put in place to meet our company's duty of care requirements, while at the same time protecting whistleblowers. Whistleblowers can remain anonymous if they wish, as they do not have to provide any personal information. In addition, Crosscall guarantees **protection for whistleblowers against possible reprisals or discrimination** by management or other employees.



REGULATORY COMPLIANCE

_ A Regulatory Watch Department

Recognising the need to drive our business growth with a **professionalised regulatory approach**, Crosscall created a regulatory watch department in the 2022 fiscal year. With two full-time employees, this team plays a crucial role in the collection of regulatory business intelligence by fulfilling several missions:

• **raising awareness** among relevant teams about subjects likely to be integrated into future legislation.

• allowing Crosscall to **monitor the progress of legislative projects**(including participating in some working groups) and anticipate compliance of products ahead of the enactment of new laws. • leading internal training by simplifying legal texts. The department has created and maintains updated **summaries of laws and regulations, grouped by profession**, written to be easily understood and accessible to all.

• **closely monitoring compliance** by relevant teams. To this end, the regulatory department organises recurring meetings with teams based on relevant themes to inform them of their obligations.

Regulatory Compliance of our Products

It is of great importance to us that we release high quality phones to the market. Consumer security is regulated by the RED Directive. **All our devices comply with this directive** and also comply with the **sector's European regulations** (including REACH and RoHS).





GUARANTEEING THE QUALITY OF OUR PRODUCTSS

_ Monitoring and Improving Quality

Guaranteeing the quality and safety of our products is a prerequisite to extending their useful life. We inspect our products at different stages of their development: **from design to manufacture**.

Samples are tested by our teams of engineers at different stages of the product development process to ensure that the final product is of the highest quality. These successive rounds of **technical validation**, and **design and production testing** take place over many months, until we reach the "golden sample", the version that will go into mass production. In addition, the prototypes that have passed the final tests are subjected to normative tests in approved external laboratories.

During the production phase, our quality control process consists of three main stages:

- when components arrive at the factory
- during the manufacturing of products on the assembly lines

• **finished products** are also subject to inspection tests carried out according to a list of precise instructions reflecting our customers' future use

These stages are monitored both by our industrial partners and by a team of **Crosscall quality inspectors assigned** to our industrial partner's assembly plant.

Finally, once the device is in the hands of the user, we continue to ensure its safety through security and OS updates (<u>see chapter " This</u> Is How We Make Durable Products and Services" – p.17 for more details).

2 88 121

_ Listening to our Users

Acting as a responsible company also means listening to our customers and users and offering them effective communication channels for **reporting any problems and/or suggestions** they may have.

• For individuals :

Our customers can easily and quickly contact our **After-Sales Service**, either by email, chat or via our hotline, to report any incidents they may have encountered with our products.

More generally, we take into account their feedback and suggestions for improvement via the **Avis Vérifiés**¹ (verified customer reviews) website or via our **InnovApp application**.

• For professionals :

For each of our professional customers, **a contact person has been identified within our sales teams**. A true partner, his or her role is to support the customer before, during and even after the sale. This proximity makes it easier for us to **identify and take account of our customers' needs**.

To find out more about how we incorporate feedback from our customers to continuously improve our products, <u>see the section</u> <u>"This is how we make durable products and services" – p. 19</u>.



4,27/5 is the average rating given to our products through Avis Vérifiés¹

 Avis Vérifiés is our chosen solution to collect verified customer reviews. Average calculated on the basis of the ratings -given by customers to new smartphones and tablets on our website as of March 31, 2025.

CROSSCALL FACING The climate challenge

Recognizing the implications of climate change, Crosscall is committed to playing its full part in the urgent and indispensable collective effort to mitigate its consequences.

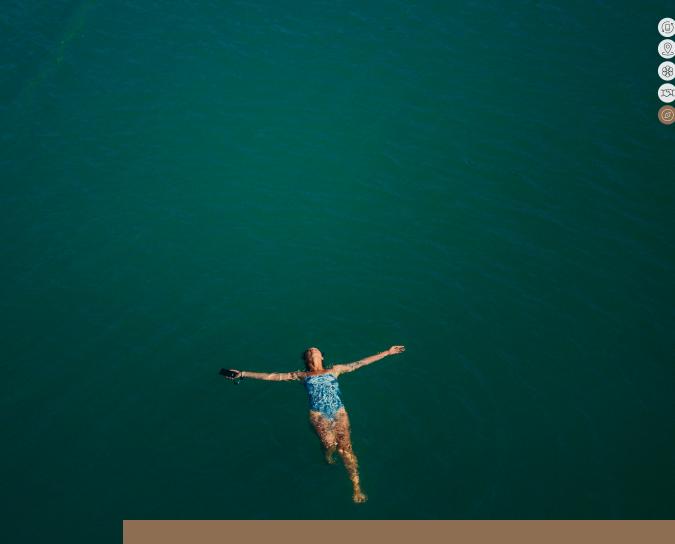
The first step to acting effectively was **identifying the company's main sources of greenhouse gas (GHG) emissions.** This allowed us to define and prioritize our initial reduction initiatives and inform our decarbonization strategy, which is currently in development.

_ Measuring our Emissions

Carbon footprinting is the measurement of **the** greenhouse gas (GHG) emissions linked to a company's activity.

Crosscall has been doing this **on a voluntary basis for the past 4 years.** We have chosen to carry out these greenhouse gas (GHG) assessments according to the internationally GHG Protocol methodology. We also chose to include scopes 1, 2, and 3 of our activity from the outset.

To optimise the quality of our carbon footprint, we **collect physical data whenever possible** rather than use monetary equivalents to calculate it. We equipped ourselves with a carbon footprint calculation tool to improve reliability and accuracy and establish a solid, reliable baseline for our climate strategy.



_ Our Environmental Policy

The three commitments made by Crosscall to limit the impact of its activities on the environment are formalised in its Environmental Policy:

- To measure and better identify our impacts in order to reduce them
- To **prolong the life span of our products** in order to limit the impacts associated with the production of new products
- To encourage our employees and users **to adopt more responsible behaviours** through awareness raising initiatives

Cette politique sera complétée à l'issue de notre travail de construction de notre stratégie climat, en année fiscale 2026.

_ Building an ambitious climate strategy

Building on this work to map out our emissions, Crosscall started building its climate strategy this year.

The company is applying the ACT Step by Step methodology, developed by ADEME, CDP, WBA and EIT. This approach is designed to help companies achieve an ambitious climate transition, in line with science, by integrating it coherently and realistically into their corporate strategy.

In-depth Diagnosis for Targeted Action

A number of steps were taken this year:

1. Assessment of the current situation to analyze **our maturity in terms of low-carbon transition.**

2. Identification of **climate-related risks and opportunities** for the company, through workshops with various departments to pinpoint the main issues facing the company.

3. Strategic reflection on **business model that could be compatible with a low-carbon world**, and definition of decarbonization priorities. To this end, working sessions were organized with the Executive Committee and/or with a steering committee made up of members of various internal departments.

Areas for Commitment and Improvement Identified

The insights we've gleaned from this **process reinforce our current commitments**, particularly in the areas of eco-design and circularity, with solutions such as developing refurbished products, for example.

It has also opened up new avenues for reflection, such as **optimizing transport and logistics**, or exploring **low-carbon services and products**.



Working towards an Ambitious Operational Action Plan

Based on these initial phases, Crosscall began developing its operational action plan at the end of fiscal year 2025.

The goal was to transform these major objectives into specific, measurable actions in collaboration with internal teams. The plan will ensure that our climate trajectory aligns with scientific recommendations and the objectives of the Paris Agreements, ensuring an effective and sustainable transition.

OUR CARBON FOOTPRINT RESULTS For the 2024 Fiscal Year

Our total emissions for fiscal year 2024 amount to **18 773** tonnes CO₂ eq. equivalent to the annual emissions of 2 040 French people¹ or **6 461 round-trip Marseille - Hong** Kong flights for one person².

Breakdown of our Greenhouse Gas Emissions by Scope 177 28

Scope 1

Direct greenhouse gas emissions from the company, including coolants and fuel for company vehicles. Indirect emissions associated with electricity consumption for offices.

Scope 2

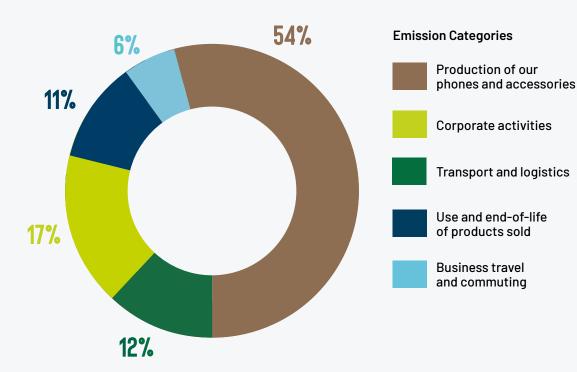
Scope 3

Other indirect emissions, including the production of our phones and accessories, transport of goods, travel (including commuting) and the use and end-of-life of sold products. It is coherent and common to have a very high scope 3 result.

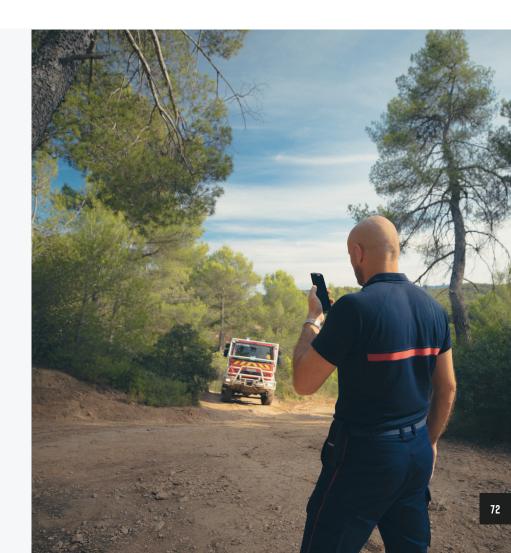
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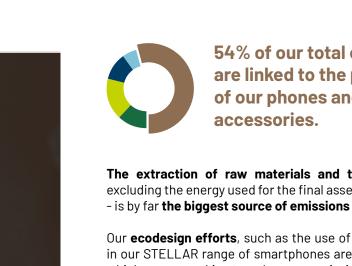
RI

Breakdown of our Total Emissions by Category



1. Based on 9.2 tCO, eq./person/year. Source: "France's carbon footprint from 1995 to 2022" Report, Ministry for Ecological Transition and Territorial Cohesion, 2022 2. According to ADEME emissions factor - 23.0: Passenger aircraft/>220 seats, >5000 kms, 2023/WITH drag - 0.151 kg CO₂ eq. /peq.km





54% of our total emissions are linked to the production of our phones and

The extraction of raw materials and their processing excluding the energy used for the final assembly of the phones - is by far the biggest source of emissions in this category.

Our **ecodesign efforts**, such as the use of recycled materials in our STELLAR range of smartphones are one of the ways in which we are working to reduce our emissions in this category (see chapter "This Is How We Make Durable Products and Services" p. 26).

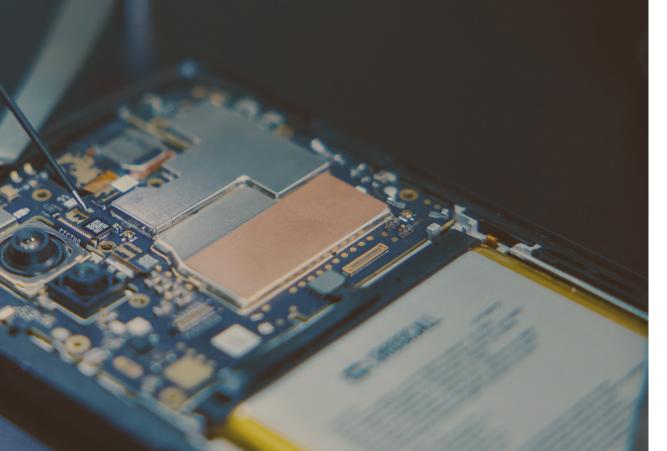
The second largest source of emissions in this category is the energy used by our partners to assemble our devices. Since 2023, our smartphones have been assembled have been assembled in an area of China that benefits from an energy mix that includes a large proportion of hydroelectric power. This allowed us to avoid the emission of 181 tons of CO2 eq. on the production of our phones and tablets in fiscal year 2024

Energy assembly

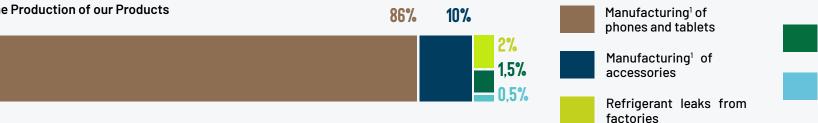
Manufacturing¹

of spare parts

plants



Breakdown of Emissions Generated by the Production of our Products



1. The 'Manufacturing' data in this graph includes the stages from extraction of raw materials to final assembly, excluding energy from assembly plants.

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RT D

17% of our total emissions are linked to our corporate activities.

This category accounts for emissions linked to the **purchase of products or services by Crosscall in the course of its business**: purchase of furniture, vehicles or IT equipment, energy used by the offices, waste treatment, services such as insurance, cleaning, consulting or events.

We have the possibility **of influencing some of them**, by changing internal practices or by implementing **dedicated actions**:

Minimising the Impact of our Sales and Marketing Departments

Our marketing, communications and sales teams seek to minimise the environmental impact of their activities by adopting **a number of best practices**. For example :

- all our teams **travel by train** to trade fairs, shoots and sales meetings.
- the selection of **filming locations** for our videos takes into account their **geographical proximity**.

• the design of **point-of-sale and event stands** has been reviewed in favour of solid furniture in a timeless style, so as to **keep the same structure for several years.**

Using renewable energies

We have opted for **a green energy contract** that covers 100% of the electricity consumed at our sites in France. This means investments are made in renewable energy projects for each kilowatt-hour used.

of the electricity consumption of our offices in France is covered by a renewable energy contract

Equipping Employees with Secondhand Equipment

Crosscall is currently **testing the use of refurbished laptops** for its employees. If the teams are satisfied, the program will be expanded. The equipment comes from a trusted local supplier in Nîmes that employs disabled people.



• Reducing and Sorting our Waste

NEW

Waste sorting is organised at our offices in Aix-en-Provence and Hong Kong. In France, waste is collected by a company that employs people with disabilities, to be recycled through approved European channels.

As part of the "Crosscall in action" week, dedicated to raising internal awareness of CSR, a drive was organized **to collect unused electrical and electronic equipment (WEEE).** The drive resulted in the recovery of 200 kg of material. Items in working condition were donated to organizations combating digital illiteracy, contributing to a more inclusive, circular digital environment. The rest was redirected to appropriate recycling channels



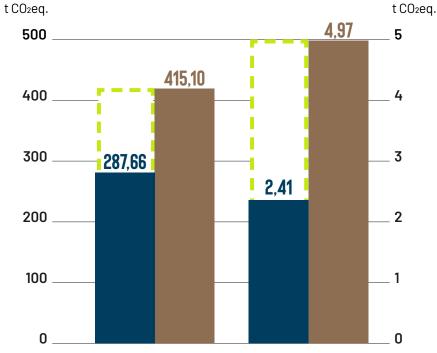
12% of our total emissions are linked to transport and logistics.



Crosscall offers its customers bulk transport of its products whenever logistical conditions allow. This method involves delivering goods in bulk and replacing individual packaging with lighter, grouped packaging. This option **optimizes the volume and quantity of materials used**.

In fiscal year 2024, bulk transport enabled Crosscall to reduce the amount of mass transported by 14 tons, **generating a saving of around 127 tons of CO**₂eq.

This choice also avoided producing around 3.8 tons of packaging, saving an additional 2.5 tons of $CO_2eq.$, as well as the associated waste.



Emissions linked to transport between the country of manufacture and the country of distribution Emissions generated by the production of the packaging used during transport

Comparison of CO₂eq. emissions between bulk transport in fiscal year 2024 and emissions that would have been generated by standard transport for the same quantity of products.



Standard transportation of the same quantity of products

CO₂eq. avoided thanks to
 J bulk transportation



11% of our total emissions are linked to the use and end-of-life of products sold



In this category, we estimate the emissions generated indirectly by our devices once they are in the hands of our users and until the end of their useful life.

• The use phase accounts for the energy generated by **online data consumption**, but above all the energy required to **charge our devices**.

As part of our eco-design approach and to meet our users' needs, our engineers pay particular attention to **our devices' autonomy**. We have studied the power consumption of each of the phone's main functions in order to reduce it, thus preserving the battery and **reducing the amount of energy the device will consume throughout its lifetime** (for more information, see chapter "This Is How We Make Durable Products and Services" – p. 25).

• The end-of-life phase of our products accounts for the emissions generated by **recycling some of our equipment and disposing of the rest** (based on an estimated breakdown between these two options).

By recovering our old devices in order to refurbish them, **we seek to extend their end-of-life** (for more information, see chapter "This Is How We Make Durable Products and Services"- p. 22). This action also enables us to ensure that products that cannot be repaired are **recycled in an appropriate manner**, thereby reducing greenhouse gas emissions.

6% of our total emissions are linked to business travel and commuting

Employee commuting accounted for 21% of the greenhouse gas emissions linked to all types of travels in fiscal year 2024.

A survey is sent to employees every year to gain insight on their commuting habits and identify potential solutions to reduce the related impacts.

For example, it was found that over 80% of employees in Aix-en-Provence travel by car to and from the head office at least once a week.

NEW

In September 2024, we launched a new carpooling program using an app developed by Métropole Aix Marseille Provence.

In addition to Crosscall's internal matchmaking database, which has been in place since 2022, the new platform's advantage is that it **extends the circle of carpoolers** to include employees of other companies in the head office's activity zone.

In six months of use, employees at our headquarters in Aix-en-Provence made 133 carpooling journeys, avoiding the emission of 100 kg of CO_2 eq.



21% 9% 3%

Visitors' travel

67%

Accommodation

and catering

Emissions generated by different

types of travel in fiscal year 2024

Business travel

Commuting

In 2021, we began switching the company fleet to non-thermal vehicles to reduce the impact of company vehicles. Additionally, several parking spaces equipped with recharging stations are reserved for employees with electric cars at our head office.

STEPPING UP OUR CYBER SECURITY INITIATIVESE

_ Cybersecurity is Everyone's Business

Crosscall is committed to **protecting the data of its employees, customers and other stakeholders** who place their trust in us. We take a responsible and rigorous approach to this issue, fully integrating it into the IT department, which has a team dedicated to information systems security.

We have identified, mapped and analysed cyber risks for all our activities. The resulting commitments and approach to cyber security have been formalised in our Information Systems Security Policy (ISSP). It covers, for example, risk prevention, management of critical situations and in-house training in cyber security.

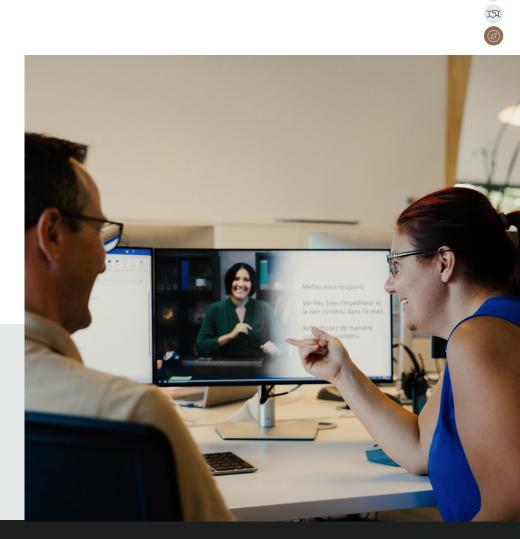
Ongoing Training for our Employees

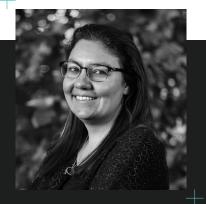
100% of our employees are **trained in cybersecurity issues** as soon as they join Crosscall, and then on an ongoing basis throughout the year. The aim is to make them aware of cybersecurity issues and the right reflexes to adopt to prevent attacks. **Quarterly training sessions** are organised for this purpose, using a fun approach (quizzes, films, mock attacks, etc.) to reach as many participants as possible.



Since 2024, the phishing simulation campaigns have been part of our training program.

This year, we increased the level of difficulty to challenge our employees and continue developing their vigilance.



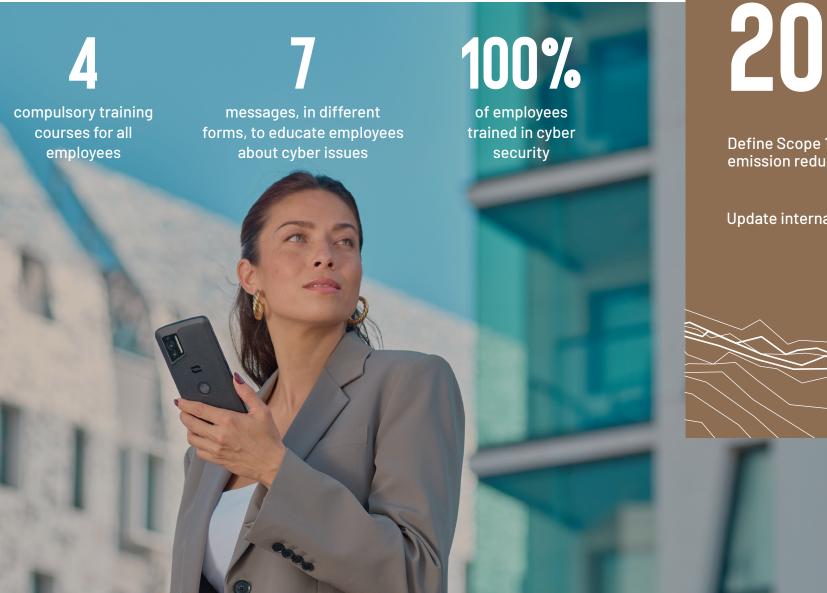


Cour goal is to educate all our employees on the proper cybersecurity habits for both professional and personal settings. By embracing these best practices, they will protect not only Crosscall but also their own digital lives and the digital lives of their loved ones. We rely on a pedagogical approach that instills these practices for the long term. We are constantly reinforcing and improving these measures through training courses, phishing campaigns, and regular communications so that cybersecurity becomes an everyday habit.

Priscillia Carvin, Security and Networks Administrator 88

_ Selecting our service providers

Our **service providers and suppliers are also audited** before the contract is signed, in order to assess their maturity in terms of cybersecurity and to find out what measures are applied to the security of their partners' data. Crosscall **includes cyber and GDPR requirements in their contracts**, and gives preference to ISO 27001-certified IT service providers for particularly sensitive services.



PROJECTS FOR FISCAL YEAR 2026

Define Scope 1-3 greenhouse gas emission reduction targets

Update internal ethics training



SUMMARY OF OUR ACTIONS

THIS IS HOW WE...

OUR PLANS FOR

	MAKE DURABLE Products and	THINK Local	CHANGE OUR Ecosystem	CARE FOR Our teams	ACT ETHICALLY And responsibly
FOR FISCAL YEAR 2024	 SERVICES Systematization of life cycle analyses (LCAs), with two new LCAs carried out in fiscal year 2025 28,856 phones were recovered for refurbishment 	 First large-scale refurbishing operation with our French partner Cordon Electronics Design and assembly of a new accessory in France: the X-COMMAND 	 Formalization of our Due Diligence procedure New audits of key suppliers Introduction of quarterly CSR meetings with our main industrial partner Revision of the Responsible Communication and Marketing charter, with the addition of objectives and KPIs 	 Training provided. Examples: mandatory training for new CSE members, coaching for new managers, etc. Hong Kong subsidiary awarded Certificate of Good Employer Organization of an internal CSR awareness week called Crosscall in action 2024 	 Launched a project to define our climate strategy using the ACT Step-by-Step process. Facilitated Climate Fresco workshops. Updated our ethical risk mapping
FISCAL YEAR 2025	 Study the possibility of developing a predictive maintenance service offering Investigate alternative battery chemistries that have a reduced environmental impact Explore upcycling possibilities for parts from phones that cannot be refurbished. 	• Work with our international partners to assemble products as close as possible to their target market, thereby creating local jobs.	 Extend the scope of traceability of the materials contained in our phones to include new elements: lithium, graphite and nickel Produce a communications/ marketing campaign to promote the benefits of refurbishing in France 	 Conduct a new disability awareness workshop Deliver a training module on how to manage in the face of uncertainty 	 Define Scope 1-3 greenhouse gas emission reduction targets Update internal ethics training

