SUSTAINABILITY REPORT

VSME Standard — Voluntary SME Standard

HEMODIA

Medical devices for healthcare

Financial year 2025

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Introduction

This sustainability report has been prepared by HEMODIA in accordance with the European Voluntary Sustainability Reporting Standard for SMEs (VSME – Voluntary SME Standard). This initiative is part of our commitment to increasing transparency in our social and environmental responsibility practices.

Why this report?

As a major player in the healthcare medical-device sector, HEMODIA recognises the importance of measuring and communicating its environmental, social and societal impact. This report aims to:

- Provide a clear and structured overview of our CSR commitments and sustainability performance
- Respond to the growing expectations of our stakeholders (patients, healthcare professionals, employees, partners and investors)
- Anticipate changes in European non-financial reporting requirements
- Identify areas for improvement and structure our environmental and social transition strategy

Scope and methodology

This report covers all HEMODIA SAS (GROUP) activities and sites for the 2025 financial year, including:

- Production and R&D sites in France (Labège, Toulouse, Fourquevaux)
- Administrative site in France (Labège)
- “Thibaut” logistics site (Toulouse)
- Production sites in Tunisia (La Marsa, Zaghouan)
- Sales subsidiary in the United Kingdom
- Sales subsidiary in Germany

The data presented was collected from the company’s various departments and consolidated in accordance with the recommendations of the VSME standard.

Double materiality assessment: the compass guiding our CSR strategy

In 2025, HEMODIA conducted a double materiality assessment with support from BPI France. This rigorous process identifies the sustainability matters (impacts, risks and opportunities – IROs) most significant to the company, considering both:

- Impact materiality: the scale of the effects of HEMODIA’s activities on the environment, society and human rights
- Financial materiality: the risks and opportunities that ESG matters pose to HEMODIA’s business model

This assessment identified and prioritised the most material IROs (Impacts, Risks and Opportunities), which structure this entire report.

HEMODIA’s priority IROs

Priority negative impacts

IRO – Accessibility and cost of medical devices

ESRS: S3/S4 – Access to healthcare | Impact: 48 points (maximum score) | Financial: 5 points

Rising production costs (raw materials, energy and regulatory compliance) affect the price of medical devices and therefore their accessibility for healthcare facilities and patients. Profile: Major impact × Concentrated reach × Difficult to remedy (4×4×3).

IRO – Medical waste and the circular economy

ESRS: E5 – Resources and circular economy | Impact: 36 points | Financial: 8 points

The medical sector generates substantial quantities of single-use plastic waste as required by health and safety requirements. Profile: Major impact × Moderate reach × Difficult to remedy (4×3×3). A dominant issue for the medical-device sector.

IRO – Pollution caused by plastic waste

ESRS: E2-E4 – Pollution | Impact: 36 points | Financial: 4 points

Medical plastics cause significant environmental pollution at end of life. The mandatory single-use nature of these products limits reduction alternatives.

Medical plastics cause significant environmental pollution at end of life. Mandatory single use limits the available reduction alternatives.

IRO – Employee health and safety (psychosocial risks and occupational accidents)

ESRS: S1 – Working conditions | Impact: 8 points | Financial: 6–8 points

Psychosocial risks and occupational accidents at production sites. Profile: Major impact × Limited reach × Easily remediable (4×2×1).

IRO – Impact on natural resources and biodiversity

ESRS: E4 – Biodiversity and ecosystems | Impact: 8 points | Financial: 0 points

Limited impact given the company's location in industrial areas. Profile: Minimal impact × Concentrated reach × Remediable with effort (1×4×2).

Critical risks

Four governance risks were identified with a critical score of 15/15 (high likelihood + critical severity):

IRO – Compliance with the Medical Devices Regulation

ESRS: G1 – Business conduct | Impact: 0 points (no external impact) | Financial: 15/15 (critical risk)

A major regulatory risk that could lead to product withdrawals and penalties. Non-compliance puts patient safety and the company's viability at risk.

IRO – Cybersecurity and data protection

ESRS: G1 – Data security | Impact: 0 points | Financial: 15/15 (critical risk)

Risk of a security breach involving sensitive data (patients, intellectual property and commercial data), with major financial and reputational consequences.

IRO – Regulatory developments in sustainability

ESRS: G1 – Business conduct | Impact: 0 points | Financial: 15/15 (critical risk)

Risk of exposure to new European requirements (CSRD, green taxonomy, due diligence) requiring significant organisational and financial adjustments.

IRO – Geopolitical events affecting procurement

ESRS: G1 – Supply chain | Impact: 0 points | Financial: 15/15 (critical risk)

International tensions, trade disputes and health crises could seriously disrupt the supply chain and threaten business continuity.

IRO – Price pressure in the public hospital sector

ESRS: G1 – Corporate culture | Impact: 0 points | Financial: 12/15 (high risk)

Pricing pressure from public healthcare facilities on medical devices, affecting profitability.

Climate and energy issues

IRO – Industrial carbon footprint

ESRS: E1 – Climate change | Impact: 24 points | Financial: 9 points

Total carbon footprint of 14,732 tonnes CO2e in 2023, with 55% attributable to raw material purchases. A structured decarbonisation strategy is needed.

IRO – Higher energy costs affecting customer prices

ESRS: E1 – Climate change | Impact: 12 points | Financial: 9 points

Higher energy costs (particularly for sterilisation) feed through to medical-device prices, affecting their accessibility.

IRO – Energy consumption and efficiency

ESRS: E1-5 – Energy | Impact: 12 points | Financial: 9 points

Dependence on fossil fuels for certain processes (heating, sterilisation). Opportunities to improve energy efficiency and use renewable energy.

This double materiality assessment structures the entire report: each part of Module B addresses the IROs directly relevant to it and the actions HEMODIA has put in place to manage them.

Module B1 – General information

Who is HEMODIA?

Company overview

Founded in 1985, HEMODIA is a leading European designer, manufacturer and distributor of medical devices for healthcare. For 40 years, the company has developed innovative solutions in care sets, arthroscopy and plastics processing to improve patients' quality of life and support healthcare professionals in their day-to-day work.

With more than 500 employees across seven sites in France, Tunisia, the United Kingdom and Germany, HEMODIA combines industrial excellence with medical expertise. The company is ISO 13485 certified, attesting to the quality of its medical-device management system, and received the EcoVadis Bronze Medal in December 2024, placing it among the top 35% of committed companies.

Local presence and organisation

HEMODIA has a strong presence in the Occitanie region, where its head office and main production and R&D sites are located:

- Head office and main site: Labège (31670) – 85 and 104 rue du Chêne Vert
- Other establishments: Toulouse (31100), Labège and Fourquevaux (31450)

The Tunisian sites (La Marsa for tubing and plastics processing, and Zaghouan for care sets) account for most production staff, while the UK subsidiary handles business development in the United Kingdom.

Scope of activities

HEMODIA's activities cover the entire value chain for healthcare medical devices:

- Production: manufacture of single-use care sets for dialysis, infusion, nutrition, childbirth and cardiology

Hemodia manufactures dialysis and infusion tubing accessories.

Hemodia manufactures arthroscopy pumps and tubing.

- Research and Development: continuous innovation to improve patient safety and comfort, with an integrated eco-design approach
- Distribution: sales to more than 800 healthcare facilities in France and internationally

100% of HEMODIA's revenue is related to healthcare medical devices, distributed as follows: 80% care sets (over 40% of which are for dialysis), 18% arthroscopy and 2% plastics processing. The company earns no revenue from controversial activities. This public health mission is central to the priority IRO identified in the double materiality assessment: the accessibility and cost of medical devices (48 impact points, the highest score of all issues).

Key stakeholders

HEMODIA interacts daily with many stakeholders whose expectations guide its CSR strategy:

- Patients: end users of medical devices, central to our concerns about safety and quality
- Healthcare professionals: nephrologists, dialysis nurses and hospital staff who use our products
- Employees: more than 500 people across our sites, whose skills and well-being are essential
- Suppliers: more than 80% based in Europe and strategic partners for the quality and traceability of our sourcing
- Healthcare facilities: hospitals, clinics and dialysis centres, which are customers and partners for our solutions
- Health authorities: ANSM, notified bodies and regulatory authorities ensuring our products comply with requirements
- Local authorities: contributors to regional economic development in Occitanie

Module B2 – Sustainability practices

Our CSR commitment

CSR policy integrated into the strategy

Social and environmental responsibility is at the heart of HEMODIA's strategy. In February 2025, the company formalised its commitment by joining the United Nations Global Compact, aligning itself with its ten universal principles on human rights, labour standards, the environment and anti-corruption.

A cross-functional CSR Committee was established, bringing together 12 members: senior management (Rémi Teulière); the quality and regulatory affairs director (Carine Arcens), industrial director (Thierry Tuaire), sales director (Thomas Moyet), operations director (Pierre Gibier), and the heads of HR (Alexandre Westrich), maintenance and infrastructure (Jonathan Mazeries), quality systems (Léa Ammouri) and communications (Lise Calligaris). The Committee steers the CSR strategy and ensures it is implemented across the company.

Our CSR approach is built around three strategic pillars directly linked to the IROs identified in the double materiality assessment:

- Operational excellence and patient safety: address critical regulatory compliance risks (15/15) and ensure the quality and safety of our medical devices
- Environmental responsibility: manage major impacts relating to plastic waste (36 points) and climate (24 points), with a target to reduce emissions by 10% by 2030
- Social and societal commitment: preserve access to healthcare (48 impact points) and ensure employee health and safety (8 impact points)

How IROs structure this report

Each module of this report addresses the IROs (Impacts, Risks and Opportunities) relevant to it. The material issues are distributed as follows:

Module B3 (Energy and emissions):

- IRO E1: Industrial carbon footprint (24 impact / 9 financial) – 14,732 tCO2e in 2023
- IRO E1: Higher energy costs affecting customer prices (12/9)
- IRO E1-5: Energy consumption and efficiency (12/9)

Module B4 (Pollution):

- IRO E2-E4: Pollution caused by plastic waste (36 impact / 4 financial) – a major issue for the medical sector

Module B5 (Biodiversity):

- IRO E4: Impact on natural resources and biodiversity (8/0)

Module B6 (Water):

- No material IRO identified – not a priority issue for HEMODIA

Module B7 (Resources and waste):

- IRO E5: Medical waste and the circular economy (36 impact / 8 financial) – 237.80 tonnes generated in 2025, over 60% recovered

Module B8 (Workforce – Our teams)

- IRO S1: Employee health and safety (psychosocial risks and occupational accidents) (8 impact / 8 financial). Seven occupational accidents in 2025, a frequency rate (FR) of 15 and a severity rate (SR) of 30 in 2025, resulting in 50 lost workdays.

Module B9 (Diversity and inclusion)

- No material IRO identified – not a priority issue for HEMODIA

Module B10 (Business relationships):

- IRO G1: Geopolitical events affecting procurement (critical risk 15/15) – mitigated by 80% of suppliers being European

Module B11 (Governance):

- IRO G1: Compliance with the Medical Devices Regulation (risk 15/15)

- IRO G1: Cybersecurity and data protection (risk 15/15)
- IRO G1: Regulatory developments in sustainability (risk 15/15)
- IRO G1: Price pressure in the hospital sector (risk 12/15)

Stakeholder dialogue

HEMODIA has introduced several arrangements to maintain ongoing dialogue with its stakeholders:

- Patients and patient associations: satisfaction surveys, feedback through healthcare professionals, and a medical-device vigilance system
- Health authorities: regular audits, regulatory declarations and compliance with standards (MDR, ISO 13485)
- Employees: annual reviews, social dialogue through employee representatives, and an annual workplace well-being week
- Suppliers: annual assessments that include CSR criteria, quality audits and regular discussions on responsibility issues

This dialogue continually informs improvements to our practices and adjustments to our CSR strategy.

Module B3 – Energy and emissions

Our carbon footprint

HEMODIA's climate-related IROs

The double materiality assessment identified three IROs related to climate change and energy. All three have balanced double materiality (environmental impact AND significant financial materiality):

IRO – Industrial carbon footprint

ESRS: E1 – Climate change | Impact: 24 points | Financial: 9 points

Total carbon footprint of 14,732 tonnes CO2e in 2023, concentrated in raw material purchases (55%) and product end of life (15%).

IRO – Higher energy costs affecting customer prices

ESRS: E1 – Climate change | Impact: 12 points | Financial: 9 points

Higher energy costs (particularly for sterilisation and production) feed through to medical-device prices, affecting their accessibility.

IRO – Energy consumption and efficiency

ESRS: E1-5 – Energy | Impact: 12 points | Financial: 9 points

Dependence on fossil fuels (gas heating and certain processes), alongside opportunities to improve performance through renewable energy and energy efficiency.

IRO 1: Industrial carbon footprint (24/9)

In 2023, HEMODIA completed its first carbon assessment as part of the Diag Décarbon'action programme, in collaboration with BPI France, ADEME and Primum Non Nocere. The initiative measures greenhouse gas emissions from all HEMODIA activities and identifies priority reduction levers.

Results of the 2023 carbon assessment: 14,732 tonnes CO2e

HEMODIA's total emissions for 2023 amounted to 14,732 tonnes of carbon dioxide equivalent (tCO2e), broken down as follows:

- 55%: Purchased goods and raw materials (mainly medical plastics, components and consumables)
- 15%: Product end of life (treatment of medical waste generated when devices are used)
- 8%: Transport and logistics (delivery of raw materials and distribution of finished products)
- 4.5%: Tunisian subcontracting (outsourced production at the La Marsa and Zaghouan sites)
- Less than 2%: Direct emissions (Scopes 1 and 2)

This breakdown shows that HEMODIA's emissions are predominantly indirect (Scope 3) and concentrated in raw material purchases. The near-total electrification of production processes explains the very small share of direct emissions.

Reduction target: 10% by 2030

HEMODIA is committed to a gradual, pragmatic decarbonisation pathway. The company has set a target to reduce its total greenhouse gas emissions by 10% by 2030, compared with the 2023 baseline year.

The 2025–2030 climate roadmap is built around six priority themes:

1. Carbon management and governance:
   - Identify committed suppliers and include carbon footprint in procurement decisions
   - Monitor the carbon footprint of freight and business travel
2. Product eco-design:
   - Monitor more sustainable compatible materials (recycled and bio-based plastics)
   - Source low-carbon alternatives for components with a high footprint

Integrate as many items as possible directly into care sets (rather than adding extra packaging), such as prefilled syringes

   - Digitise instructions for use and labels
   - Develop at least one range of eco-designed sets by 2030
3. Optimisation of industrial processes:
   - Optimise ethylene oxide sterilisation (target: the most efficient sterilisation process in Europe)
   - Install electric steam generators
   - Replace gas boilers with heat pumps
4. Mobility and travel:
   - Encourage sustainable commuting (public transport, car-sharing)
   - Encourage sustainable commuting (public transport, car-sharing)
   - Optimise business travel
5. Logistics and transport:
   - Halve individual deliveries
   - Target zero-emission last-mile deliveries in cities
   - Work exclusively with carriers that meet Euro 5 and Euro 6 standards
6. Leading by example and raising awareness:
   - Raise employee awareness of climate issues (CSR newsletter, Digital Clean Up Day, Sustainable Development Week)
   - Improve waste sorting and recovery

IRO 2: Higher energy costs and customer prices (12/9)

This IRO reflects the direct link between the energy transition and HEMODIA's pricing policy. Higher energy costs (electricity and gas) directly affect production costs and feed through to medical-device prices. This creates tension with the priority IRO on access to healthcare (48 points).

HEMODIA aims to balance control of energy costs with the accessibility of medical devices:

- Continuously optimise production processes to reduce energy consumption per unit produced

- Seek economies of scale through energy efficiency rather than routinely passing on additional costs
- Engage with healthcare facilities to explain the impact of energy costs and justify price adjustments

IRO 3: Energy consumption and efficiency (12/9)

Medical-device production requires energy, mainly for:

- Operating production lines (extrusion, assembly, packaging)
- Maintaining controlled hygiene and temperature conditions in cleanrooms
- Sterilising devices (energy-intensive processes)
- Lighting, heating and air conditioning in buildings
- IT and R&D equipment

Actions under way to reduce dependence on fossil fuels:

- Since 2026, all Labège facilities have been supplied with renewable electricity (EDF Entreprise contract; wind, solar and hydropower sources)
- Gradual installation of LED lighting systems
- Optimisation of production cycles to reduce idle operating time
- Improved thermal insulation in buildings
- Assessment of replacing gas boilers with electric heat pumps
- Feasibility study for installing photovoltaic panels on rooftops

Gradual replacement of hydraulic injection moulding presses with less energy-intensive electric presses

These actions directly contribute to the target of reducing GHG emissions by 10% by 2030.

B3.1 - Total energy consumption (2025)

Data to be collected from Jonathan Mazeries (Maintenance and Infrastructure Manager):

Energy type	Consumption (MWh)	Renewable share
Renewable electricity (Labège)	0.126011 MWh	5.3%
Non-renewable electricity (other sites)	2.355266 MWh	94.7%
Renewable fuels	0	0%
Non-renewable fuels (gas)	0.492505 MWh	100%
TOTAL	2.973782 MWh	2.65%

B3.2 - Breakdown of GHG emissions by Scope (2023)

To be taken from the Primum Non Nocere carbon assessment:

Scope	Emissions (tCO2e)	Share of total
Scope 1 (direct combustion)	194	1.3%
Scope 2 (electricity)	92	0.7%
Scope 3 (indirect)	14,437	98%
TOTAL	14,732	100%

Note: The 2023 carbon assessment indicates that Scopes 1 and 2 account for less than 2% of the total (<295 tCO2e). The precise breakdown between Scope 1 and Scope 2 needs to be obtained.

B3.3 - GHG intensity

Indicator	Value	Unit
Total emissions 2023	14,732	tCO2e

Indicator	Value	Unit
Revenue 2023	€48m	€m
GHG intensity	0.0003	tCO2e / €m

Module B4 – Pollution

Preserving air, water and soil quality

HEMODIA's pollution IRO

IRO – Pollution caused by plastic waste

ESRS: E2-E4 – Pollution | Impact: 36 points | Financial: 4 points

A major environmental impact in the medical sector, where health requirements call for single-use plastics. Profile: Major impact × Moderate reach × Difficult to remedy.

The double materiality assessment confirmed that air pollution is not a material issue for HEMODIA. Production activities do not generate significant atmospheric emissions (apart from greenhouse gases, addressed in Module B3). By contrast, pollution caused by plastic waste represents a major environmental impact (36 points) inherent to the medical-device sector.

Context: a paradoxical issue for the medical sector

The medical-device sector faces a structural paradox:

- Health and patient-safety requirements call for single-use materials to ensure sterility and prevent any risk of contamination
- These single-use devices generate substantial plastic waste at end of life
- Alternatives (reusable, biodegradable or bio-based products) remain limited by biocompatibility and regulatory compliance constraints

HEMODIA is working to reduce this impact while maintaining the highest level of patient safety.

Actions to reduce plastic pollution

As part of its continuous improvement approach, HEMODIA is taking several actions to limit plastic-related pollution:

7. Product eco-design:
   - Reduce the weight of devices and packaging where standards permit
   - Monitor more sustainable compatible materials (recycled and bio-based plastics), subject to compliance with medical standards
   - Target: develop at least one range of eco-designed sets by 2030
8. Packaging optimisation:
   - Gradually replace some packaging with recycled or recyclable alternatives
   - Increase the share of recycled and bio-based materials in secondary packaging
   - Standardise packaging formats to limit overpackaging
   - Digitise instructions for use and labels
9. Supplier dialogue:
   - Identify components with the highest carbon and environmental footprints
   - Actively seek compatible low-carbon alternatives that meet medical requirements
   - Optimise packaging to reduce unnecessary materials
10. Awareness and advocacy:

- Participate in sector working groups on eco-design and medical-device end of life
- Monitor innovations in recycled and bio-based medical plastics
- Explore new reusable packaging models for non-sterile devices

Management of wastewater and discharges

In addition to plastics, HEMODIA carefully manages its liquid effluents and discharges:

- Separate industrial and domestic wastewater
- Pre-treat industrial effluents before discharging them into public networks
- Regularly check discharge quality to ensure regulatory thresholds are met
- Provide secure chemical storage areas with bunding
- Train employees in good chemical handling and storage practices

No significant pollution incidents were recorded at HEMODIA sites during the 2025 financial year.

Module B5 – Biodiversity

Integrating our sites into their surroundings

HEMODIA's biodiversity IRO

IRO – Impact on natural resources and biodiversity

ESRS: E4 – Biodiversity and ecosystems | Impact: 8 points | Financial: 0 points

Limited impact given the company's location in industrial areas. Profile: Minimal impact × Concentrated reach × Remediable with effort (1×4×2).

The double materiality assessment confirmed that the impact on biodiversity is limited (score of 8 points) and has no financial materiality. HEMODIA's production sites are located in industrial or business zones, with limited impact on local biodiversity. The facilities do not encroach on protected areas or Natura 2000 sites.

Nevertheless, HEMODIA recognises the importance of preserving and improving the ecological quality of its sites and surroundings as part of its responsibility to the local area.

Biodiversity-friendly site improvements

Several initiatives have been implemented to support biodiversity at company sites:

- Create green spaces around buildings and plant native, pollinator-friendly species
- Limit soil sealing when expanding sites
- Manage green spaces responsibly (differentiated mowing, reduced use of plant-protection products, natural mulching)
- Install nest boxes and shelters for small wildlife (birds and pollinating insects)

These actions help maintain plant and animal diversity at industrial sites, while improving employees' working environment and integrating the facilities into the landscape.

Responsible management of land and green spaces

HEMODIA is committed to limiting the impact of its activities on soil:

- Prevent soil pollution through secure storage of chemicals and waste (dedicated areas with bunding)
- Monitor outdoor storage areas to prevent polluted runoff
- Maintain green spaces using environmentally responsible practices (composting green waste and mulching to limit evaporation)
- Optimise water use for irrigation (collect rainwater where possible)

No soil-pollution assessment has revealed any anomalies at sites operated by HEMODIA.

B5.1 - Sites in or near biodiversity-sensitive areas

Data to be checked with Jonathan Mazeries and the Operations Department:

Site	Sensitive area (YES/NO)	Distance (km)	Site area (ha)
Labège (31670)	NO	N/A	0.851
Toulouse (31100)	NO	N/A	0.586
Fourquevaux (31450)	NO	N/A	0.205
La Marsa (Tunisia)	NO	N/A	N/A
Zaghouan (Tunisia)	NO	N/A	N/A
United Kingdom	NO	N/A	N/A

Sensitive areas to check: Natura 2000, ZNIEFF (France), and equivalent protected areas (Tunisia, UK).

Module B6 – Water

A vital resource

No material IRO identified

The double materiality assessment conducted in 2025 with BPI France confirmed that water consumption is not a material issue for HEMODIA. Medical-device manufacturing processes require relatively limited volumes of water compared with other industrial sectors (textiles, agri-food and chemicals).

HEMODIA's main water uses are:

- Sanitary uses (toilets, showers, washbasins)
- Cleaning production equipment and premises
- Cooling and air-conditioning systems
- Watering green spaces
- Water treatment for the sterilisation process (osmosis water)

Although water was not identified as a priority issue, HEMODIA monitors its consumption and implements water-saving measures as part of its continuous improvement approach.

Water consumption management

HEMODIA regularly monitors water consumption at its various sites:

- Monthly water-meter readings at each site
- Analysis of consumption trends to identify anomalies
- Preventive maintenance of distribution networks to limit leaks
- Raising employee awareness of water-saving practices

Actions to reduce water consumption are being gradually rolled out:

- Install water-efficient equipment (tap aerators, dual-flush toilets)
- Optimise equipment-cleaning cycles
- Conduct a feasibility study on rainwater harvesting

Wastewater management

Wastewater management arrangements include:

- Separate domestic and industrial wastewater networks where technically possible
- Pre-treat industrial effluents before discharge into the public network
- Regularly check discharge quality to ensure compliance with standards

B6.1 - Total water withdrawal (2025)

Data to be collected from Jonathan Mazeries:

Site	Total withdrawal (m³)	Of which in water-stressed areas (m³)
Sites in France	2,218 (medium-high water stress)	2,218
Sites in Tunisia	Not reported (extremely high water stress)	N/A
UK site	Not reported (low-medium)	N/A

Note: Check whether the French sites are in water-stressed areas using the WRI Aqueduct tool. Tunisia is generally classified as having high water stress.

Module B7 – Resources and waste

Towards a circular economy

HEMODIA's circular economy IRO

IRO – Medical waste and the circular economy

ESRS: E5 – Resources and circular economy | Impact: 36 points | Financial: 8 points

A major issue in the medical sector, where health requirements call for single use. 237.80 tonnes of waste generated in 2025, with a recovery rate above 60%. Profile: Major impact × Moderate reach × Difficult to remedy (4×3×3).

The double materiality assessment identified plastic waste management as HEMODIA's second most significant material issue, with an impact score of 36 points and financial materiality of 8 points. This issue is inherent to the medical sector, where health and patient-safety requirements call for single-use materials to ensure sterility and prevent any risk of contamination.

2025 waste report: 237.80 tonnes generated

In 2025, HEMODIA generated 317.41 tonnes of waste (all materials combined). The main sources were:

- Material offcuts from cutting and extrusion of plastic components
- Primary and secondary packaging for finished products
- Plastic films used for protection and packaging
- Non-compliant parts rejected during quality checks
- Office waste (paper, cardboard, WEEE)
- Waste related to sterilisation activities (ethylene oxide)

More than 45% of this waste was recovered through recycling or energy recovery, demonstrating HEMODIA's commitment to maximising circularity. The company continues its efforts to improve this rate and reduce waste at source.

Reduction and recovery strategy

HEMODIA is actively working to reduce the volume of plastic waste generated, while complying with the regulatory and health constraints applicable to medical devices:

11. Waste reduction at source:

- Optimise cutting processes to reduce material offcuts and improve material yield
- Eco-design products: reduce the weight of devices and packaging where standards permit
- Target: develop at least one range of eco-designed sets by 2030
- Digitise instructions for use and labels
- Standardise packaging formats to limit overpackaging

Place as many components as possible directly inside care sets to avoid grouping pouches

12. Recovery and recycling:

Monthly monitoring by site and waste type helps identify areas for improvement.

Industrial waste:

- Collect clean, uncontaminated plastic offcuts separately for material recycling through specialised channels
- Sort cardboard and packaging for recycling
- Recover wooden pallets for reuse or recycling
- Collect metal waste (steel, aluminium) from maintenance activities

Office waste:

- Sort paper, cardboard, plastic, glass and organic waste
- Collect WEEE through approved channels
- Recover IT consumables (cartridges, toner)

Hazardous waste:

- Manage used chemicals, oils and solvents through certified contractors
- Maintain full traceability of hazardous waste (tracking forms)

A Maintenance and Infrastructure Manager (Jonathan Mazeries) monitors all sites in real time and responds quickly to any anomaly.

Optimising procurement and the circular economy

Reducing waste also requires more efficient management of raw materials and inventory:

- Improve procurement planning to limit excess stock and expired products
- Engage with suppliers to optimise packaging and reduce unnecessary materials
- Assess the use of recycled materials in certain components (subject to regulatory compliance and biocompatibility testing)
- Establish circular-economy loops: return clean production offcuts to suppliers for recycling and reintegration
- Increase the share of recycled and bio-based materials in packaging

Work with suppliers to source components that can be incorporated directly into care sets rather than supplied in overpackaging

Outlook: towards a circular economy for medical products

HEMODIA is aware of the current limitations of recycling in the medical sector, mainly due to sterility and safety requirements. Nevertheless, the company is actively involved in sector discussions and collective initiatives to develop circular-economy solutions suited to the sector:

- Monitor innovations in recycled and bio-based medical plastics
- Participate in sector working groups on eco-design and medical-device end of life
- Explore new reusable packaging models for non-sterile devices
- Work with suppliers to identify components with the highest environmental footprint and seek alternatives

The aim is to reconcile healthcare excellence with environmental responsibility and help move medical-sector standards towards greater circularity. These actions form part of HEMODIA's climate roadmap and directly contribute to the target of reducing greenhouse gas emissions by 10% by 2030 (waste accounts for 15% of total emissions).

B7.1 - Waste generated by type (2025)

Data to be taken from Jonathan Mazeries' monthly monitoring:

Waste type	Quantity (tonnes)	Share of total
Non-hazardous waste	237.41	75
Hazardous waste	80	25
TOTAL	317.41	100%

B7.2 - Waste sent for recycling/reuse (2025)

Stream	Quantity (tonnes)	Recovery rate
Recovered waste	147.04	46.32% > 45%
Disposed waste	169.93	53.68% < 55%
TOTAL	317.41	100%

2030 target: recovery rate above 50% while reducing waste generated by 5%.

B8. Workforce – Our teams

IROs relating to the company's employees

The double materiality assessment identified a negative impact on the company's workforce that is material from both perspectives.

IRO – Employee health and safety (psychosocial risks and occupational accidents)

ESRS: S1 – Working conditions | Impact: 8 points | Financial: 6–8 points

Psychosocial risks and occupational accidents at production sites. Profile: Major impact × Limited reach × Easily remediable (4×2×1).

Hemodia records an average of seven occupational accidents each year, 90% of which result in time off work. Turnover (8%, in line with the national average) and absenteeism (3.78%, below the national manufacturing average of 5.5%) are significant issues for Hemodia from the perspectives of cost, workplace climate and talent management.

Occupational safety (training, accident prevention)

Hemodia has introduced a social policy that includes occupational health and safety.

Employee safety training is tracked through social indicators; 30% of employees received it in 2025.

Hemodia is rolling out a comprehensive safety training programme, including:

- Occupational first-aid training (SST)
- Fire safety and evacuation training
-
-

Commuting and occupational accidents are recorded, monitored and analysed. They are reviewed by the CSE (Social and Economic Committee) safety commission to inform updates to the single occupational risk assessment document (DUERP) and the associated prevention plan.

Skills development (continuing training, R&D)

Skills development is a key focus of Hemodia's social policy. Every employee receives personalised support for their career path.

In 2025, 25% of employees received training, averaging 4.3 training hours per employee per year.

Hemodia's innovation policy is based on investment in research and development that incorporates training and skills development for its teams.

Social dialogue.

Hemodia ensures active and constructive social dialogue. In 2025, the CSE met nine times, representing 100% of employees. All employees in France are covered by the National Collective Bargaining Agreement for the Plastics Processing Industry.

B8.1 - Number of employees by contract type and gender (2025)

Data to be collected from Alexandre Westrich (HR Manager):

Contract type	Women	Men	TOTAL
Permanent contract (CDI)	296	124	420
Fixed-term / temporary (CDD / agency)	97	27	124
TOTAL	393	151	544

B8.2 - Number of employees by country (2025)

Country	Number of employees	Share of total
France	206	37.7%
Tunisia	338	61.9%
United Kingdom	1	0.2%
Germany	1	0.2%
TOTAL	546	100%

B8.3 - Turnover rate (2025)

Indicator required when there are at least 50 employees (HEMODIA: 546 employees):

Indicator	Value	Calculation method
Annual turnover rate	8%	(Departures / Average headcount) × 100
Number of departures in 2025	44	Resignations + dismissals + end of fixed-term contracts
Average headcount in 2025	501	(Headcount on 1 January + headcount on 31 December) / 2

B9. Diversity and inclusion – A fair working environment

HEMODIA's double materiality assessment did not identify any impact or risk relating to diversity and inclusion that is material from both perspectives.

The company's workforce analyses show that issues such as gender equality and the inclusion of people with disabilities are addressed through structured actions with visible results.

In particular, measures to prevent discrimination and harassment have been introduced:

- Mandatory anti-discrimination training for all managers
- Inclusive and anonymised recruitment process
- Confidential reporting mechanism
- Designated harassment officer

Gender equality.

Women make up 57% of Hemodia's teams, placing the company within the 40–60% gender-balance range recommended for overall performance and well above the plastics industry national average of 32%.

Women account for 37% of management teams. Pay gaps are monitored annually.

Inclusion of workers with disabilities.

The policy on welcoming and retaining workers with disabilities enables Hemodia to achieve an employment rate of 5.5%, placing it among the 43% of industrial companies meeting more than 90% of their obligation (source: DARES 2025).

Hemodia provides employees with a reporting mechanism for breaches of this policy's principles:

13. An alert platform that guarantees anonymity
14. Protection for whistleblowers in accordance with the law
15. Guaranteed processing times (response within 48 hours, handling within one month)
16. An ethics committee to handle sensitive alerts

B9.1 - Recordable occupational accidents (2025)

Data to be collected from Alexandre Westrich and the occupational health service:

Indicator	Value	Calculation method
Number of recordable accidents	10	Accidents with lost time + serious accidents without lost time
Frequency rate (FR)	15	(Number of occupational accidents × 1,000,000) / Hours worked
Severity rate (SR)	0.13	(Lost days × 1,000) / Hours worked
Hours worked in 2025	1,390,142	Actual hours across all sites

B9.2 - Deaths resulting from work-related injuries/illnesses (2025)

Indicator	Value
Number of work-related deaths	0

Note: Target a 15% reduction in the FR by 2027 through stronger prevention.

Module B10 – Business relationships

Responsible suppliers

IROs in the supply chain

The double materiality assessment identified two IROs related to the supply chain and business relationships:

IRO – Geopolitical events affecting procurement

ESRS: G1 – Supply chain | Impact: 0 points (no external impact) | Financial: 15/15 (critical risk)

International tensions, trade disputes, export restrictions and health crises could seriously disrupt supply chains and threaten business continuity. Profile: High likelihood + Critical severity.

International tensions, trade disputes, export restrictions and health crises could seriously disrupt supply chains and threaten business continuity. Profile: High likelihood + Critical severity.

IRO – Working conditions of value-chain workers

ESRS: S2 – Workers in the value chain | Impact: Emerging issue | Financial: 6–8 points

Due diligence on working conditions and human rights in the supply chain, in accordance with the United Nations Global Compact principles, to which HEMODIA adhered in February 2025.

IRO 1: Geopolitical events affecting procurement (Risk 15/15)

International tensions, trade disputes, export restrictions and health crises can seriously disrupt supply chains and threaten HEMODIA's business continuity. This critical risk, rated 15/15, reflects both high likelihood and critical severity.

Raw material purchases account for 55% of HEMODIA's carbon footprint (8,098 tonnes CO2e out of 14,732 tCO2e in total). Any supply disruption would therefore have a major impact on both business continuity and the ability to supply patients with essential medical devices.

To manage this critical risk, HEMODIA has established a responsible procurement policy that prioritises geographic proximity, source diversification and rigorous supplier assessment.

A strong European footprint: 80% of suppliers are in Europe

HEMODIA is committed to maintaining a European sourcing rate above 80% (calculated by the total number of active suppliers). This strategic approach directly addresses the critical geopolitical risk identified (15/15) and offers several benefits:

- Manage geopolitical risks: reduce exposure to international tensions, distant supply disruptions and regulatory uncertainty outside Europe
- Prioritise short supply chains: limit transport distances and reduce the upstream logistics carbon footprint (8% of total emissions, or 1,179 tCO2e)
- Support local and regional economies: promote European employment and industry, in line with HEMODIA's roots in Occitanie
- Ensure regulatory compliance: facilitate audits, traceability and compliance with strict European standards (REACH, RoHS, Medical Devices Regulation)
- Improve responsiveness: shorten delivery times and facilitate supplier dialogue in the event of an urgent need or specification change

When using suppliers outside Europe is unavoidable (specific products, technologies unavailable in Europe, scarce raw materials), HEMODIA exercises extra vigilance to ensure its CSR criteria are met and puts in place diversification and safety-stock mechanisms to minimise risks.

Supply chain traceability and quality control

Patient safety and the quality of medical devices depend on rigorous control of the supply chain. In accordance with ISO 13485 and the European Medical Devices Regulation (MDR – critical risk rated 15/15), HEMODIA has established strict control processes:

- Supplier qualification: systematic assessment before the first order (technical capability, regulatory compliance, ISO 13485 and ISO 9001 quality certifications)
- Regular supplier audits: on-site inspections to check production conditions, compliance with technical specifications and applicable standards
- Full traceability: tracking each batch of raw materials and components from the supplier through to the finished product, with batch numbers recorded in the information system
- Incoming inspections: systematic checks that deliveries comply (dimensional and visual checks, biocompatibility tests where necessary for new materials)
- Non-conformity management: procedures to address deviations and implement corrective and preventive actions (CAPA) with suppliers to prevent recurrence

This traceability is a cornerstone of regulatory compliance (a critical risk rated 15/15 in the double materiality assessment) and ensures HEMODIA can respond quickly to an incident, product recall or medical-device vigilance alert.

Integrating CSR and environmental criteria into procurement

In addition to technical quality and regulatory compliance, HEMODIA systematically integrates social and environmental responsibility criteria into the selection and assessment of its suppliers:

- CSR assessment of strategic suppliers: HEMODIA favours suppliers with EcoVadis certification (Bronze minimum) or other recognised environmental certifications (ISO 14001 for environmental management, ISO 50001 for energy management)

- Procurement carbon footprint: identify components with the highest carbon footprint (55% of total emissions, or 8,098 tCO2e) and engage with suppliers to reduce their own emissions and explore low-carbon alternatives
- Sustainable raw materials: actively seek low-carbon alternatives and recycled or bio-based plastics compatible with medical biocompatibility and sterility requirements
- Packaging optimisation: engage with suppliers to reduce overpackaging, standardise formats and prioritise recyclable or recycled materials
- Respect for human rights: due diligence on working conditions in the supply chain, in accordance with the United Nations Global Compact principles (joined in February 2025)

These CSR criteria are being progressively incorporated into tenders and supplier assessment grids, with full rollout targeted by 2027. Integration of carbon footprints into the procurement information system is under way and will ultimately become a decision criterion for purchasing.

IRO 2: Working conditions of value-chain workers

By joining the United Nations Global Compact in February 2025, HEMODIA committed to respecting its ten fundamental principles, including labour standards and human rights. This due diligence extends throughout the value chain, including workers employed by suppliers and subcontractors.

Although this is an emerging IRO (not yet quantified with a high score in version 1 of the double materiality assessment), HEMODIA recognises the growing importance of human-rights due diligence in supply chains, particularly in light of evolving European regulations (due diligence, CSRD).

Due diligence and dialogue actions:

- Include social clauses in supplier contracts: respect for ILO conventions, no forced or child labour, freedom of association and the right to collective bargaining
- Conduct social assessments and audits of strategic suppliers, particularly those located outside the European Union (Tunisia, Asia)
- Hold regular discussions with suppliers on improving working conditions, preventing occupational risks, and health and safety
- Establish a reporting and remediation mechanism for identified non-compliance: escalation process, support to achieve compliance, suspension in the event of serious breaches
- Train procurement teams on human rights and working conditions in the value chain

DSI partnership: a commitment to solidarity and inclusion

HEMODIA works with DSI (Développement Solidaire Imprimerie), an adapted and socially responsible company founded in 1994, to produce its instructions and labels. Nearly 80% of DSI's employees are people with disabilities, and the company provides them with a supportive and suitable working environment.

This partnership is a practical example of HEMODIA's commitment to the social and solidarity economy and the inclusion of people with disabilities. It reflects a shared vision: combining operational excellence with a people-centred commitment and demonstrating that economic performance can go hand in hand with positive social impact.

Meeting payment deadlines and ensuring fair business relationships

As part of its CSR policy, HEMODIA is committed to strictly meeting payment deadlines and contractual terms agreed with its suppliers. Aware of the financial impact that late payments can have on partners' cash flow, particularly SMEs, the company makes a point of honouring its commitments on time.

This financial discipline and fair treatment help strengthen a balanced and sustainable business ecosystem, contributing to the resilience of the entire value chain in the face of identified geopolitical and economic risks.

B10.1 - Gender pay gap (2025)

Data to be taken from the professional gender-equality index (Alexandre Westrich):

Indicator	Value	Source
Overall gender-equality index	88/100	Official 2025 index
Average gender pay gap	4.5%	Index indicator 1

Indicator	Value	Source
Pay-gap indicator score	35 / 40	Gender-equality index

B10.2 - Collective bargaining coverage (2025)

Country	Applicable agreement	% of employees covered
France	Collective agreement for the plastics processing industry	100%
Tunisia	Collective agreement for the plastics processing industry	100%
Germany	N/A	N/A
United Kingdom	N/A	N/A
GROUP TOTAL		100%

B10.3 - Average training hours per employee by gender (2025)

Data to be calculated from the 2025 training plan:

Gender	Total hours	Number of employees	Average hours/employee
Women	1,512	84	18
Men	735	49	15
TOTAL	2,247	133	17

Note: 25% of employees received training in 2025.

Module B11 – Governance

Transparency and ethics

HEMODIA's governance IROs

The double materiality assessment identified four critical or high-level governance risks. These risks do not generate a direct external impact (impact materiality = 0) but have major or critical financial materiality for HEMODIA. All priority governance risks fall under ESRS G1:

IRO – Compliance with the Medical Devices Regulation

ESRS: G1 – Business conduct (regulatory compliance) | Impact: 0 points (no external impact) | Financial: 15/15 (critical risk)

A major regulatory risk that could lead to product withdrawals and penalties and endanger patient safety. Non-compliance directly threatens business continuity. Profile: High likelihood + Critical severity.

IRO – Cybersecurity and data protection

ESRS: G1 – Data security | Impact: 0 points (no external impact) | Financial: 15/15 (critical risk)

Risk of a security breach involving sensitive data (indirect patient data, intellectual property, commercial data), with major financial, operational and reputational consequences. Profile: High likelihood + Critical severity.

IRO – Regulatory developments in sustainability

ESRS: G1 – Business conduct (regulatory compliance) | Impact: 0 points (no external impact) | Financial: 15/15 (critical risk)

Risk of exposure to new European requirements (CSRD, green taxonomy, due diligence) requiring significant organisational and financial adjustments. Profile: High likelihood + Major severity.

IRO – Price pressure in the public hospital sector

ESRS: G1 – Corporate culture | Impact: 0 points (no external impact) | Financial: 12/15 (high risk)

Pricing pressure from public healthcare facilities on medical devices, affecting profitability. This risk is in tension with the priority IRO on access to healthcare (48 points). Profile: High likelihood + Major severity.

These risks require strong governance, rigorous controls and a culture of integrity shared by all employees.

CSR governance structure

To structure and steer its CSR initiatives in response to the identified IROs, HEMODIA has established a dedicated CSR Committee comprising 10 members representing the company's various functions:

- Rémi Teulière, Chief Executive Officer
- Thierry Tuaire, Industrial Director
- Pierre Gibier, Operations Director
- Thomas Moyet, Sales Director
- Alexandre Westrich, Human Resources Manager
- Jonathan Mazeries, Maintenance and Infrastructure Manager
- Léa Ammouri, Quality Systems and Improvement Manager
- Lise Calligaris, Communications Manager
- Laurent Monnet, Procurement Manager
- Carine Arcens, Quality and Regulatory Affairs Director

The Committee reflects HEMODIA's range of expertise and ensures a comprehensive, cross-functional approach to CSR. Its mission is to act at every level of the company to create a lasting positive impact on the environment, teams and stakeholders, while proactively managing the risks and opportunities identified in the double materiality assessment.

Ethics policy and code of conduct

As a major player in the medical-device sector, HEMODIA places ethics at the heart of its strategy and daily operations. The core values guiding all employees are:

- Respect and consideration: foster friendliness and trust in professional relationships and promote a workplace where consideration and dialogue are paramount
- Integrity and transparency: conduct business honestly and transparently, in accordance with the United Nations Global Compact principles on combating corruption and influence-peddling
- Reliability and responsible innovation: pursue responsible innovation, maintain the highest quality and safety standards for medical devices for the benefit of patients

From their first day at HEMODIA, every employee undertakes to comply with this code of conduct. This trust is based on respect for the rules and ethical and professional commitments that bind everyone individually and collectively.

Adherence to the United Nations Global Compact

In February 2025, HEMODIA joined the United Nations Global Compact, affirming its commitment to responsible and sustainable development. By joining this global initiative, the company is taking an ethical and supportive approach, aligning its strategies and operations with the ten fundamental principles on human rights, labour standards, the environment and anti-corruption.

Combating corruption

HEMODIA has established measures to prevent and combat corruption, aligned with the United Nations Global Compact principles:

- Anti-corruption training: 21 out of 199 employees received training on corruption risks in 2025, or 10.55% of the workforce. The training covered 100% of employees most exposed to these risks, namely procurement and sales teams who interact with external parties
- Code of conduct: clear rules on gifts and invitations, conflicts of interest, dealings with public authorities and healthcare professionals
- Risk mapping: identify processes and roles most exposed to corruption risks (procurement, sales, institutional relations)
- Professional whistleblowing system: confidential reporting of misconduct, with protection for whistleblowers

The objective is to continue this training programme and gradually cover all managers and employees who interact with external stakeholders.

IRO 1: Compliance with the Medical Devices Regulation (Critical risk 15/15)

Compliance with the European Medical Devices Regulation (MDR) and ISO 13485 is the priority critical governance risk, with a maximum score of 15/15. Any non-compliance could have serious and immediate consequences:

- Product withdrawals from the market, with a major financial impact and disrupted supply for patients
- Regulatory sanctions from ANSM (French National Agency for Medicines and Health Products Safety) and European authorities
- Serious reputational damage and loss of trust among healthcare professionals and patients
- Risk to the safety of patients who depend on HEMODIA's medical devices
- Threat to business continuity in the event of persistent non-compliance

HEMODIA maintains a rigorous quality management system to ensure its medical devices remain compliant:

- ISO 13485 certification: a quality management system specific to medical devices, regularly audited by an independent external body
- MDR compliance: CE marking of devices, complete technical documentation (design technical files), clinical evaluation and risk analysis under ISO 14971
- Regular audits by health authorities (ANSM) and notified bodies, including on-site inspections and document reviews
- Full traceability from raw material to finished product, with batch numbers, manufacturing dates and recorded quality checks
- Medical-device vigilance system: post-market surveillance, incident management, regulatory reporting and product-recall procedures where needed
- Ongoing regulatory monitoring: track changes in European and international standards to anticipate necessary adjustments
- Continuing training for quality, production, R&D and regulatory teams on MDR requirements and good manufacturing practices

The Quality Department (Carine Arcens) and Regulatory Affairs Department (Emilie Loreau, a member of the CSR Committee) are responsible for this compliance and lead all compliance actions, reporting directly to senior management (Rémi Teulière).

IRO 2: Cybersecurity and data protection (Critical risk 15/15)

Data protection and cybersecurity are a critical risk rated 15/15. HEMODIA handles sensitive data whose compromise could have major consequences:

- Indirect patient data: information shared by healthcare facilities in connection with medical-device vigilance or complaints
- Intellectual property: design plans, material formulations and manufacturing processes that give HEMODIA a competitive advantage
- Strategic commercial data: prices, customer contracts and market data
- Employee data: personal information, payroll and HR files

Cybersecurity measures implemented to mitigate this critical risk:

- Train 100% of employees who use a computer on cybersecurity: good practices (strong passwords, locking sessions), detection of phishing attempts and secure handling of sensitive data
- Strengthen technical infrastructure: next-generation firewall, antivirus and anti-malware on all devices, regular off-site backups, encryption of sensitive data at rest and in transit
- Access and authorisation management policy: least-privilege principle, periodic review of access rights, stronger authentication for critical applications
- Security incident management procedure: detection, assessment, containment, eradication, recovery and post-mortem review
- Regular security audits and penetration tests to identify vulnerabilities and plan remediation
- Business continuity plan (BCP) and disaster recovery plan (DRP): regularly tested procedures to ensure continuity in the event of a cyberattack

GDPR compliance (General Data Protection Regulation):

- Map personal-data processing: identify and document all processing activities
- Maintain an up-to-date record of processing activities: purposes, legal bases, retention periods and security measures
- Conduct data-protection impact assessments (DPIAs) for high-risk processing
- Procedures for handling data-subject rights requests: access, rectification, erasure, portability and objection
- Confidentiality clauses and data-processing agreements (DPAs) in subcontractor contracts

These initiatives provide a secure digital environment for employees, customers and partners and significantly mitigate the critical cybersecurity risk (15/15).

IRO 3: Regulatory developments in sustainability (Critical risk 15/15)

This risk reflects HEMODIA's need to anticipate and adapt to new European rules on non-financial reporting, due diligence and the green taxonomy. Its 15/15 critical rating reflects both high likelihood (regulations are changing rapidly) and major severity (significant organisational and financial adjustment costs).

Regulatory context:

- CSRD (Corporate Sustainability Reporting Directive): European directive requiring detailed non-financial reporting under ESRS
- 2025 Omnibus reform: raises CSRD application thresholds, temporarily excluding HEMODIA from mandatory scope
- Green taxonomy: classification of sustainable economic activities, with implications for access to finance
- Due diligence: requirement to map and prevent environmental and human-rights risks in the value chain

HEMODIA's proactive approach:

- Voluntary adoption of VSME (Voluntary SME Standard), a European voluntary SME reporting standard compatible with CSRD and less onerous than full ESRS
- Double materiality assessment with BPI France (2025), identifying and prioritising IROs using ESRS methodology in anticipation of future obligations
- CSR governance structure: CSR Committee, strategy and monitoring indicators
- United Nations Global Compact membership (February 2025), aligning with international principles and preparing a Communication on Progress (COP)
- 2023 carbon assessment and 2025–2030 climate roadmap, anticipating decarbonisation requirements and a Science Based Targets (SBT) pathway
- Active monitoring of European sustainability legislation and standards

Benefits of this approach:

- Anticipate future regulatory requirements and reduce non-compliance risk
- Meet growing expectations from large customers subject to CSRD (supplier reporting requests)
- Strengthen CSR transparency and credibility with stakeholders
- Facilitate access to bank financing and ESG investors by demonstrating robust sustainable governance
- Turn regulatory constraints into opportunities for competitive differentiation and continuous improvement

This proactive approach reflects HEMODIA's intention to make CSR a strategic performance driver rather than a regulatory burden.

IRO 4: Price pressure in the hospital sector (High risk 12/15)

Pricing pressure from public healthcare facilities on medical devices is a high risk (12/15) for HEMODIA's profitability. It is in direct tension with the priority IRO on access to healthcare (48 points), creating a dilemma between:

- Controlling costs to keep prices accessible and ensure patients can access care
- Preserving profitability to fund R&D, regulatory compliance, quality and decarbonisation

HEMODIA's approach to balancing accessibility and economic viability:

- Control production costs through energy optimisation (lower sterilisation and heating costs), industrial efficiency (better material yield, fewer rejects) and responsible procurement (supplier negotiations, short European supply chains)
- Maintain outstanding quality and strict regulatory compliance (ISO 13485, MDR, rigorous medical-device vigilance) to avoid costs associated with poor quality
- Engage constructively with healthcare facilities: explain cost structures and regulatory constraints (biocompatibility tests, sterilisation, traceability) and demonstrate added value (quality, safety, innovation)
- Innovate and apply eco-design, targeting at least one range of effective, safe and affordable eco-designed sets by 2030
- Diversify geographically to reduce dependence on the French hospital market and pricing pressure

This balanced approach aims to preserve both access to medical devices (HEMODIA's public health mission) and the company's economic viability and investment in quality and innovation.

Summary of Module B (Basic)

Module B (Basic) provides a comprehensive overview of HEMODIA's sustainability practices, structured around the IROs identified in the 2025 BPI France double materiality assessment.

Priority negative impacts:

- Accessibility and cost of medical devices (S3/S4): 48 points, a priority social issue reflecting the public health mission; control costs through energy and industrial efficiency
- Medical waste and the circular economy (E5): 36 points; 237.80 tonnes generated in 2025 and recovery above 60%; develop circular solutions, monitor recycled and bio-based plastics, join sector working groups, explore reusable packaging for non-sterile devices and work with suppliers on alternatives
- Pollution caused by plastic waste (E2-E4): 36 points; a major issue in a sector where single use is mandatory; pursue the same circular-economy actions
- Industrial carbon footprint (E1): 24 points; 14,732 tCO2e in 2023, with a 10% reduction target by 2030
- Higher energy costs affecting customer prices (E1): 12 points; link between energy transition and access to healthcare
- Energy consumption and efficiency (E1-5): 12 points; 100% renewable electricity at Labège since 2021
- Employee health and safety (S1): 8 points; psychosocial risks and occupational accidents, prevention and training
- Impact on biodiversity and natural resources (E4): 8 points; limited due to industrial locations

Critical governance risks (15/15):

- Medical Devices Regulation compliance (G1): ISO 13485, MDR, medical-device vigilance and ANSM audits
- Cybersecurity and data protection (G1): all employees trained, strengthened infrastructure and GDPR compliance
- Sustainability regulatory developments (G1): voluntary VSME adoption, double materiality assessment and Global Compact membership
- Geopolitical events affecting procurement (G1): 80% European suppliers and full traceability

Other risks and issues:

- Price pressure in the hospital sector (G1): 12/15, in tension with access to healthcare
- Working conditions of value-chain workers (S2): emerging issue; human-rights due diligence and DSI partnership

Module C (Additional disclosures) provides further detail on climate strategy, risks and opportunities, and human-rights and diversity commitments.

B11.1 - Convictions and fines for corruption (2025)

To be confirmed with the Legal Department / Emilie Loreau (Regulatory Affairs), Carine Arcens (Quality) or Emilie Morvan (Finance):

Indicator	2025 value
Number of convictions for corruption	0
Total amount of fines (€)	0

Reminder: 21 employees received anti-corruption training in 2024 (10.55% of the workforce), covering all employees most exposed (procurement and sales).

Module C – Additional disclosures

Module C expands on HEMODIA's sustainability strategy and details ESG governance, climate objectives, risk and opportunity management, Scope 3, human rights, diversity and equality, incident management and public health contributions.

C1 – Strategy: a long-term vision

A CSR strategy integrated into growth

HEMODIA's sustainability strategy is fully integrated into the company's overall growth strategy. It is based on the conviction that operational excellence, innovation, and environmental and social responsibility are inseparable to ensure business continuity and fulfil HEMODIA's public health mission.

The strategy draws on the 2025 double materiality assessment with BPI France, which identified and prioritised 12 IROs (Impacts, Risks and Opportunities) that structure the approach.

Three strategic pillars aligned with the IROs

HEMODIA's CSR strategy has three priority pillars, directly derived from the double materiality assessment:

Pillar 1: Operational excellence and patient safety

- Address the four critical governance risks (15/15): MDR compliance, cybersecurity, sustainability regulatory developments and geopolitical events
- Maintain ISO 13485 certification and Medical Devices Regulation compliance, with zero critical non-conformities
- Secure the supply chain, with 80% European suppliers
- Train all employees in cybersecurity and risk management

Pillar 2: Environmental responsibility

- Reduce the carbon footprint by 10% by 2030 (2023 baseline: 14,732 tCO2e)
- Manage the medical-waste IRO (36 points): over 70% recovery by 2030 and an eco-designed product range
- Mitigate plastic pollution (36 points) through eco-design and compatible alternatives
- Improve energy efficiency and develop renewable energy (100% renewable electricity at Labège since 2021)

Pillar 3: Social and societal commitment

- Preserve access to healthcare (priority IRO: 48 points) by balancing cost control and outstanding quality
- Ensure employee health and safety (IRO: 8 points), preventing psychosocial risks and occupational accidents and improving workplace well-being
- Maintain the gender-equality index above 85/100 and train 80% of employees each year
- Develop solidarity partnerships (e.g. DSI, where 80% of employees are people with disabilities)

Sustainability objectives aligned with health issues

HEMODIA aligns sustainability objectives with its core mission: improving patients' quality of life and supporting healthcare professionals.

Strategic objectives for 2030:

- Climate: cut GHG emissions by 10% (target: 13,259 tCO2e)
- Circular economy: waste recovery above 70% (2025: above 60%)
- Innovation: develop at least one eco-designed set range combining medical performance and lower environmental impact
- Accessibility: maintain accessible prices for public healthcare facilities despite rising energy and regulatory costs
- Quality: zero critical non-conformities with ISO 13485 and MDR requirements
- Social: maintain the gender-equality index above 85/100 and train 80% of employees each year
- Procurement: maintain 80% European suppliers and include carbon footprint in all strategic purchasing decisions by 2027

Contribution to the United Nations Sustainable Development Goals (SDGs)

In line with its February 2025 membership of the Global Compact, HEMODIA's CSR strategy directly contributes to several UN Sustainable Development Goals:

SDG 3: Good health and well-being

- Direct contribution: all revenue relates to healthcare medical devices that improve thousands of patients' quality of life
- Access to healthcare (IRO: 48 points): maintain accessible prices for dialysis treatment
- Quality and safety: comply rigorously with ISO 13485 and MDR to ensure patient safety
- Employee health: prevent psychosocial risks and occupational accidents and provide health and safety training

SDG 8: Decent work and economic growth

- Quality employment: over 500 employees at seven sites (France, Tunisia and the UK), with conditions that respect labour law and ILO conventions
- Social dialogue: employee representation, annual reviews and continuing training (25% trained in 2025)
- Gender equality: index of 88/100 in 2025
- Responsible growth: economic development while maintaining access to medical devices

SDG 12: Responsible consumption and production

- Circular economy (IRO: 36 points): over 60% waste recovery in 2025, target above 70% by 2030
- Eco-design: develop an eco-designed set range by 2030, reduce device weight and digitise instructions

- Responsible procurement: 80% European suppliers and gradual integration of carbon footprint into purchasing decisions
- Resource optimisation: improve material yields and reduce production offcuts

SDG 13: Climate action

- Carbon footprint (IRO: 24 points): 14,732 tCO2e in 2023, target reduction of 10% by 2030
- Energy transition: 100% renewable electricity at Labège since 2021, planned rollout to all French sites by 2027
- Climate roadmap: six themes (carbon management, eco-design, industrial processes, mobility, logistics and awareness)
- Scope 3: work with suppliers to reduce procurement emissions (55% of total)

This contribution to the SDGs aligns HEMODIA's strategy with global sustainable-development priorities while remaining anchored in its core mission: providing quality medical devices to improve patients' lives.

C2 – ESG governance: who is in charge?

A structured governance framework

Role of senior management and the Board of Directors

CSR governance is the direct responsibility of Chief Executive Officer Rémi Teulière, who chairs the CSR Committee and approves all strategic sustainability priorities.

Senior-management involvement ensures:

- The CSR strategy aligns with the overall company strategy
- Sufficient resources are allocated to achieve objectives
- ESG issues inform major strategic decisions (investments, acquisitions, new products)
- Critical risks identified in the double materiality assessment (15/15) are proactively managed

The Board of Directors is regularly informed of CSR progress, results (carbon footprint, waste recovery, regulatory compliance) and emerging risks. It approves major environmental-transition investments (renewable energy, eco-design and industrial-process optimisation).

The CSR Committee: operational oversight

The CSR Committee steers the sustainability strategy operationally. Its 10 members represent all key company functions, ensuring an integrated, cross-functional approach.

CSR Committee members:

- Rémi Teulière, Chief Executive Officer
- Thierry Tuaire, Industrial Director
- Pierre Gibier, Operations Director
- Thomas Moyet, Sales Director
- Alexandre Westrich, Human Resources Manager
- Jonathan Mazeries, Maintenance and Infrastructure Manager
- Léa Ammouri, Quality Systems and Improvement Manager
- Lise Calligaris, Communications Manager
- Laurent Monnet, Procurement Manager
- Carine Arcens, Quality and Regulatory Affairs Director

CSR Committee responsibilities:

- Define strategic CSR priorities in line with the IROs identified in the double materiality assessment
- Approve annual action plans and allocate resources (budget, project teams)
- Monitor performance indicators (KPIs) and progress against actions for each pillar (climate, waste, accessibility, compliance)
- Identify emerging ESG risks and propose mitigation measures
- Prepare non-financial reporting (EcoVadis, VSME, Global Compact Communication on Progress)

- Ensure alignment between CSR actions and the company's commercial, industrial and HR strategies

The CSR Committee meets monthly to review progress and as needed (crisis management, strategic opportunities, major regulatory developments).

Roles and responsibilities by function

Each CSR Committee member is responsible for implementing the CSR strategy in their area:

Quality and Regulatory Affairs Department (Carine Arcens):

- Manage the critical risk of compliance with the Medical Devices Regulation (15/15): ISO 13485 certification, MDR compliance, medical-device vigilance
- Monitor regulatory developments in sustainability standards (CSRD, green taxonomy, due diligence)
- Oversee regulatory audits (ANSM, notified bodies)

Industrial Department (Thierry Tuaire):

- Lead efforts to reduce the carbon footprint of industrial processes (sterilisation optimisation, heat recovery)
- Manage the medical-waste IRO (36 points): improve material yield and achieve over 70% recovery by 2030
- Roll out eco-design: reduce device weight and explore compatible alternative materials

Operations Department (Pierre Gibier):

- Manage the critical cybersecurity risk (15/15), with day-to-day operational oversight by the IT Manager (reporting to the Finance Department): secure infrastructure, protect data and ensure GDPR compliance
- Lead the business continuity and disaster recovery plans (BCP/DRP)
- Optimise logistics: reduce transport emissions (8% of total), consolidate deliveries and achieve zero-emission last-mile delivery

Sales Department (Thomas Moyet):

- Manage the access-to-healthcare IRO (48 points): engage with healthcare facilities, ensure cost transparency and demonstrate quality
- Communicate CSR commitments to customers (sustainability reports, certifications)
- Identify business opportunities related to eco-design and the circular economy

HR Manager (Alexandre Westrich):

- Manage the employee health and safety IRO (8 points): prevent psychosocial risks and occupational accidents, and provide health and safety training
- Maintain the gender-equality index above 85/100 and promote diversity
- Train 80% of employees each year and develop CSR skills

Maintenance and Infrastructure Manager (Jonathan Mazeries):

- Energy transition: roll out renewable electricity at all French sites by 2027
- Install electric steam generators and replace gas boilers with heat pumps
- Monitor energy consumption monthly and identify savings opportunities

Stakeholder involvement

HEMODIA's CSR governance includes regular dialogue with its key stakeholders:

- Employees: consulted through annual reviews, social dialogue with employee representatives and satisfaction surveys
- Customers (healthcare facilities): regular discussions on sustainability expectations and responses to CSR supplier questionnaires
- Suppliers: annual assessments that include CSR criteria (EcoVadis, carbon footprint) and quality audits covering social and environmental aspects
- Health authorities (ANSM): regulatory audits, medical-device vigilance reports and dialogue on changes to standards
- Investors and banks: ESG reporting and communication on sustainability strategy to facilitate access to finance

This multi-stakeholder approach ensures that the CSR strategy meets the legitimate expectations of HEMODIA's ecosystem and adapts as those expectations evolve.

C3 – Climate objectives: our transition plan

Reducing our carbon footprint

This section is developed in the previous Module C document and details:

- 2023 carbon footprint: 14,732 tCO2e, comprising 55% procurement, 15% end of life, 8% transport, 4.5% Tunisia and less than 2% direct emissions
- Reduction target: 10% by 2030 (target: 13,259 tCO2e)
- Six climate roadmap themes: carbon management, eco-design, industrial processes, mobility, logistics and awareness
- Energy transition: 100% renewable electricity at Labège since 2021, with rollout to all French sites by 2027
- Development of sustainable packaging: digitised instructions, lighter devices and compatible alternative materials

See the previous Module C document for the full details of C3.

C3.1 - Detailed reduction targets by Scope

Target: reduce total emissions by 10% by 2030

Scope	Baseline year	Baseline value	Target year	Target value	Reduction
Scope 1	2023	194 tCO2e	2030	174.6 tCO2e	-10%
Scope 2	2023	92 tCO2e	2030	82.8 tCO2e	-10%
Scope 3	2023	14,437 tCO2e	2030	12,993 tCO2e	-10%
TOTAL	2023	14,732 tCO2e	2030	13,259 tCO2e	-10%

Main actions to achieve the targets:

- Scope 1: replace gas boilers with heat pumps, install electric steam generators and gradually replace hydraulic injection moulding presses with electric presses
- Scope 2: roll out renewable electricity at all French sites (100% by 2027)
- Scope 3.1 (procurement, 55%): supplier engagement, low-carbon material substitution and circular economy
- Scope 3.4 (transport, 8%): consolidate flows, achieve zero-emission last-mile delivery and use Euro 6 carriers
- Scope 3.12 (end of life, 15%): eco-design, lighter devices and over 70% recovery

C4 – Risks and opportunities: anticipating change to improve care

Identifying and managing risks

Identified critical risks

The double materiality assessment identified three main categories of risk for HEMODIA:

Risk 1: Supplier dependence

IRO – Geopolitical events affecting procurement

ESRS: G1 – Supply chain | Impact: 0 points | Financial: 15/15 (critical risk)

International tensions, trade disputes and health crises could disrupt supply chains. Procurement accounts for 55% of the carbon footprint (8,098 tCO2e) and is essential to business continuity.

Mitigation measures:

- Maintain 80% European suppliers to reduce exposure to distant geopolitical risks
- Diversify sourcing for critical components
- Hold safety stock of essential raw materials (medical plastics, sterile components)
- Qualify backup suppliers for strategic purchasing categories
- Assess supply chain resilience annually using crisis scenarios

Risk 2: Strict regulation

IRO – Compliance with the Medical Devices Regulation

ESRS: G1 – Business conduct | Impact: 0 points | Financial: 15/15 (critical risk)

Non-compliance could lead to product withdrawals and penalties and endanger patient safety. It directly threatens business continuity.

IRO – Regulatory developments in sustainability

ESRS: G1 – Business conduct | Impact: 0 points | Financial: 15/15 (critical risk)

Exposure to new European requirements (CSRD, green taxonomy, due diligence) requiring significant organisational and financial adjustments.

Mitigation measures:

- Maintain ISO 13485 certification through regular audits and achieve zero critical non-conformities
- Strict MDR compliance: CE marking, complete technical documentation, clinical evaluation and medical-device vigilance
- Ongoing monitoring of regulatory developments in healthcare and sustainability standards
- Voluntary adoption of the VSME standard (to be confirmed) to anticipate CSRD requirements
- Ongoing training for quality, R&D and regulatory teams
- Include a dedicated regulatory-compliance budget in the strategic plan

Risk 3: Patient incidents

Although not explicitly listed as an IRO in the double materiality assessment (because it is managed through MDR compliance), the risk of a patient incident caused by a defective medical device is the ultimate risk for HEMODIA.

Prevention and management measures:

- ISO 13485 quality management system covering the entire product life cycle (design, production, distribution)
- Strict quality checks at every production stage (raw materials, processes and finished products)
- Full traceability of every batch, enabling targeted recalls if needed
- Medical-device vigilance system: incident collection and analysis, regulatory reports and corrective actions
- Regularly test product-recall procedures
- Communicate transparently with health authorities (ANSM) and healthcare facilities in the event of an incident
- Product liability insurance covering risks associated with medical devices

Identified opportunities

The double materiality assessment also identified strategic opportunities related to the environmental transition and changing stakeholder expectations:

Opportunity 1: Environmentally responsible innovation

- Description: develop eco-designed medical-device ranges that meet healthcare facilities' growing sustainability expectations
- Levers: reduce device weight, digitise instructions for use, explore recycled or bio-based plastics compatible with medical requirements

- Expected benefits: competitive differentiation, access to new markets, responses to tenders with environmental criteria and stronger brand image
- Target: develop at least one range of eco-designed sets by 2030

Opportunity 2: Circular economy

- Description: establish recovery loops for production waste and explore recycling channels for medical plastics
- Levers: return clean production offcuts to suppliers for recycling, partner with circular-economy organisations, and conduct R&D on incorporating recycled materials
- Expected benefits: reduce raw-material costs (financial materiality: 8 points), decrease waste volumes and lower the carbon footprint (procurement accounts for 55% of emissions)
- Target: achieve a waste recovery rate above 70% by 2030 (2025: above 60%)

Opportunity 3: Brand image and attractiveness

- Description: strengthen HEMODIA's reputation as a responsible medical-sector company and an attractive employer for talent and investors
- Levers: EcoVadis Bronze Medal (December 2024), membership of the Global Compact (February 2025), voluntary VSME reporting and transparent communication
- Expected benefits: attract and retain talent (CSR as an employer-choice factor), facilitate access to ESG finance and differentiate the company among committed customers
- Actions: regularly communicate CSR progress (internal newsletter, annual report, social media) and participate in CSR events in the sector

These opportunities are incorporated into HEMODIA's strategic plan and regularly monitored by the CSR Committee to ensure they are realised.

C4.1 - Identified physical climate hazards

Climate hazard	Time horizon	Exposed sites	Adaptation actions
Heatwaves / high temperatures	Short term (2025–2030)	All sites (France, Tunisia, UK)	Thermal insulation, passive cooling, adjusted working hours
Droughts	Medium term (2030–2040)	Sites in Tunisia (high water stress)	Rainwater harvesting, consumption optimisation
Flooding	Medium/long term	[TO BE ASSESSED by location]	Emergency plans, protections, insurance
Storms	All horizons	All sites	Strengthen buildings, BCP/DRP

C4.2 - Identified transition events

Transition event	Time horizon	Potential impact	Adaptation actions
Carbon border adjustment mechanism (CBAM)	Short term (2026–2030)	Higher costs for imports from outside the EU	Prioritise EU suppliers (already 80%)
CSRD/taxonomy requirements	Medium term (2027–2030)	Reporting costs and adjustments	Voluntary VSME adoption (anticipation)
Higher energy/carbon prices	All horizons	Higher production costs	Energy efficiency, renewable energy
Customer CSR expectations	Short/medium term	Competitive pressure	EcoVadis, eco-design, transparency

C4.3 - Assessment methodology

Methodology for assessing exposure and sensitivity to climate risks:

- Identify hazards: review scientific literature (IPCC) and climate scenarios (RCP 4.5 and 8.5)
- Assess exposure: map sites by geographic area and consult climate databases
- Assess sensitivity: analyse critical processes and dependencies (water, energy, supply chain)
- Rate risks: likelihood × severity matrix, score from 1 to 15
- Time horizons: short term (2025–2030), medium term (2030–2040), long term (2040–2050)
- Time horizons: short term (2025–2030), medium term (2030–2040), long term (2040–2050)

C5 – Scope 3: our indirect impacts

Carbon footprint of the procurement chain

Scope 3: 98% of our carbon footprint

HEMODIA's 2023 carbon assessment reveals a key feature: 98% of greenhouse gas emissions are indirect (Scope 3), meaning they do not come directly from HEMODIA's facilities but from its upstream and downstream value chain.

Breakdown of Scope 3 emissions (14,437 tCO2e out of 14,732 tCO2e total):

- Scope 3.1 – Purchased goods and raw materials: 8,098 tCO2e (55% of the total) – medical plastics, components, consumables
- Scope 3.12 – Product end of life: 2,210 tCO2e (15%) – treatment of medical waste generated when devices are used
- Scope 3.4 – Upstream/downstream transport and logistics: 1,179 tCO2e (8%) – delivery of raw materials and distribution of finished products
- Scope 3.5 – Waste generated by operations: portion of the 237.80 tonnes of waste generated in 2025
- Other Scope 3 (Tunisian subcontracting, business travel, etc.): 663 tCO2e + other sources (4.5%)

The predominance of Scope 3 is due to:

- Near-total electrification of production processes (very low Scopes 1 and 2)
- Renewable electricity supplied to the Labège site since 2021
- The material intensity of the medical sector (plastics, metal components, sterile packaging)
- The single-use nature of medical devices required by health regulations

Focus on the procurement IRO: 55% of total emissions

Raw material and component purchases are by far the largest source of emissions (8,098 tCO2e, or 55% of the total). This IRO has balanced double materiality:

- Environmental impact materiality: significant contribution to climate change
- Financial materiality: supplier dependence, critical geopolitical risk (15/15), and opportunities to reduce costs through the circular economy

Main contributing procurement categories:

- Medical plastics (PVC, polyurethane, polypropylene): main raw material for care-set components, tubing and puncture kits
- Metal and electronic components: connectors, valves, safety devices
- Primary and secondary packaging: plastic films, cardboard, sterile barriers
- Production consumables: gloves, protective equipment and cleaning products

Supplier programmes to reduce emissions

To mitigate the impact of upstream Scope 3 (procurement), HEMODIA is implementing a supplier-engagement strategy based on four pillars:

Pillar 1: Identify committed suppliers

- Systematically assess strategic suppliers' CSR performance, including environmental criteria (carbon footprint, ISO 14001 and ISO 50001 certifications)

- Give preference to suppliers with EcoVadis certification (Bronze minimum) or decarbonisation commitments (SBTi, Net Zero)
- Gradually incorporate carbon footprint into the procurement information system (target: 100% by 2027)
- Use a carbon questionnaire for strategic suppliers: collect Scope 1, 2 and 3 emissions, reduction pathways and low-carbon innovations

Pillar 2: Dialogue and co-development of solutions

- Hold annual meetings with main suppliers to discuss decarbonisation and identify reduction opportunities
- Share HEMODIA's climate targets (10% reduction by 2030) and raise awareness of suppliers' role in achieving them
- Co-develop low-carbon solutions: alternative materials (recycled and bio-based plastics), packaging optimisation and packaging reduction
- Explore circular-economy loops: return clean production offcuts for recycling and reintegration

Pillar 3: Include carbon criteria in tenders

- Gradually increase the weighting of environmental criteria in supplier selection (currently 10–15%, target 25% by 2027)
- Systematically request the carbon footprint of purchased products (emission factor per kg or per unit)
- Give preference to suppliers offering low-carbon alternatives with equivalent technical performance
- Include continuous-improvement clauses in contracts: commitment to reduce the carbon footprint by X% over the contract term

Pillar 4: Source low-carbon alternatives

- Actively monitor material innovations: recycled plastics compatible with medical requirements (biocompatibility, sterilisability)
- Test and qualify bio-based materials for non-critical components (packaging, labels, instructions)
- Explore plant-based plastics (PLA, PHA) for certain specific uses, subject to regulatory compliance
- Gradually replace high-carbon materials where qualified alternatives are available

Downstream Scope 3: transport and end of life

Downstream Scope 3 accounts for 23% of total emissions (transport 8% + end of life 15%). HEMODIA is taking action on both sources:

Transport and logistics (1,179 tCO2e, 8%):

- Halve individual deliveries by 2028 by consolidating flows and optimising routes
- Work exclusively with carriers that meet Euro 5 and Euro 6 standards
- Achieve zero-emission last-mile deliveries in major cities (electric vehicles, cargo bikes)
- Prioritise rail and river freight for long distances where technically possible
- Optimise secondary packaging to reduce transport volumes

Product end of life (2,210 tCO2e, 15%):

- Reduce at source: eco-design to lower device weight and therefore the volume of waste generated
- Explore recycling channels for post-use medical plastics (currently limited by health constraints)
- Raise healthcare facilities' awareness of sorting and recovering uncontaminated medical waste
- Participate in sector working groups on the circular economy in healthcare

Scope 3 objectives

HEMODIA has set ambitious Scope 3 reduction targets aligned with the overall 10% reduction target by 2030:

- Procurement: reduce the carbon footprint of strategic purchases by 8% by 2030 (through supplier engagement and material substitution)
- Transport: reduce transport emissions by 15% by 2028 (through logistics optimisation and fleet decarbonisation)
- End of life: stabilise emissions despite business growth through eco-design and improved recovery

These targets will be monitored annually in the carbon assessment and reported transparently in the VSME report.

C5.1 - Female-to-male ratio at management level (2025)

Data to be collected from Alexandre Westrich:

Management level	Women	Men	Total	% Women
Executive management / Executive Committee	3	5	8	37%
Middle management	7	11	18	39%
Frontline managers	14	11	25	56%
TOTAL MANAGEMENT	24	27	51	47%

Note: The CSR Committee has 10 members; the number of women should be specified.

C5.2 - Self-employed and temporary workers (2025)

Worker type	Number	Full-time equivalent
Exclusive self-employed workers	0	0
Agency / temporary workers	89	11

C6 – Human rights: respect and due diligence

Supply chain compliance

The value-chain workers IRO

IRO – Working conditions of value-chain workers

ESRS: S2 – Workers in the value chain | Impact: Emerging issue | Financial: 6–8 points

Due diligence on working conditions and human rights at suppliers and subcontractors, in accordance with Global Compact principles.

By joining the United Nations Global Compact in February 2025, HEMODIA committed to respecting and promoting the 10 universal principles, including human rights and labour standards throughout its value chain.

Due diligence arrangements

HEMODIA is gradually rolling out a due diligence system in line with the requirements of the European Corporate Sustainability Due Diligence Directive (CS3D):

17. Social risk mapping:
    - Identify suppliers located in higher-risk geographic areas (outside the European Union)
    - Prioritise sensitive purchasing categories (labour-intensive work, production subcontracting)
    - Assess risks: forced labour, child labour, discrimination, freedom of association, health and safety
18. Include social clauses in contracts:
    - Respect the ILO's fundamental conventions: freedom of association, elimination of forced labour, abolition of child labour and elimination of discrimination
    - Comply with local labour laws (minimum wage, working hours, health and safety)
    - Grant HEMODIA or an appointed third party the right to conduct social audits
    - Require these principles to be passed on to second-tier subcontractors
19. Social assessments and audits:
    - Systematically use a CSR questionnaire for strategic suppliers, with a detailed social section

- Conduct on-site social audits of higher-risk suppliers (3–5 audits per year planned from 2025)
- Check working conditions: hours, pay, protective equipment and social dialogue
- Hold confidential interviews with workers to hear their experiences

20. Remediation mechanism:

- Escalate identified non-compliance: alert the Procurement Department and conduct a thorough investigation
- Agree a corrective action plan with the supplier: compliance deadlines and progress monitoring
- Suspend or terminate the partnership in the event of serious breaches or refusal to cooperate
- Contribute to remedying harm suffered by affected workers (where applicable and proportionate)

Commitments on working conditions

HEMODIA is committed to ensuring decent working conditions that respect human rights, both for its own employees and for workers throughout its value chain:

For HEMODIA employees:

- Strict compliance with French and Tunisian labour laws
- Pay in line with sector pay scales and above the statutory minimum wage
- Active social dialogue with employee representatives
- Training and skills development: 25% of employees trained in 2025
- Prevention of occupational risks and psychosocial risks, including by setting up spaces for discussion about work following the social survey conducted in September 2025
- Gender equality: gender-equality index of 88/100 in 2025

For value-chain workers:

- Prioritise European suppliers (80% of the supplier base), where social standards are high
- Strengthen due diligence on non-European suppliers through targeted social audits
- Solidarity partnerships: work with DSI (80% of whose employees are people with disabilities) on instructions and labels
- Meet payment deadlines to support suppliers' cash flow, especially SMEs

Next steps

To strengthen its human-rights due diligence:

- Complete a social risk map by purchasing category and geographic area (2025)
- Extend social clauses to 100% of supplier contracts by 2027
- Social audit programme: 3–5 audits annually from 2025, prioritising suppliers outside the EU
- Train 100% of procurement staff on human rights and due diligence by 2026
- Establish a reporting mechanism accessible to value-chain workers (external helpline)
- Report annually on due diligence actions in the VSME report and Global Compact Communication on Progress

C6.1 - Code of conduct / human rights policy

Question	Answer
Code of conduct or human rights policy?	YES (Code of conduct + Global Compact)
Does it cover child labour?	YES
Does it cover forced labour?	YES
Does it cover human trafficking?	YES
Does it cover discrimination?	YES
Does it cover accident prevention?	YES
Other coverage?	Freedom of association, health and safety, fair pay

C6.2 - Grievance-handling mechanism

Question	Answer
Grievance-handling mechanism?	YES (Professional whistleblowing system)
Description	Confidential reporting mechanism for employees and stakeholders

C7 – Diversity and pay: valuing our talent

Equality and skills development

Monitoring pay equality

HEMODIA is committed to gender equality in the workplace, in accordance with legal requirements and the company's values.

2025 gender-equality index: 88/100

The professional gender-equality index measures differences in pay and career progression between women and men across five indicators:

- Pay gap: 4.5% for equivalent positions, improving each year
- Difference in individual pay-rise rates: small gap, corrective actions under way
- Difference in promotion rates: moderate gap, with particular attention to women's access to management positions
- Percentage of employees receiving a pay rise on return from maternity leave: 100% (maximum score)
- Gender balance among the 10 highest-paid employees: 4 women out of 10, improving

Actions to maintain and improve the index:

- Annual pay review using an analysis grid by gender, age, seniority and role to identify unjustified gaps
- Dedicated pay-adjustment budget to correct any identified gaps
- Monitor women's access to senior roles, with a target of gender parity in management promotions
- Provide enhanced support for employees returning from maternity leave: systematic meeting, pay adjustments and training
- Raise managers' awareness of unconscious bias in evaluations and career decisions

Career development and internal mobility

HEMODIA invests in employee skills development to support employability and career progression.

Continuing training:

- 25% of employees trained in 2025, with a target of maintaining at least this rate every year
- Annual training plan co-developed with managers and employee representatives
- Role-specific training: quality, production, regulatory affairs, cybersecurity, health and safety
- Cross-functional training: management, communication, CSR and project management
- Support for professional certifications (ISO 13485, quality auditors, etc.)

Internal mobility and talent management:

- Systematic annual reviews for all employees: year-end review, objectives and career aspirations
- Professional development interviews every two years: career prospects, training needs and internal mobility
- Advertise vacancies internally before external recruitment
- Support internal moves through training, mentoring and an adjustment period
- Identify and develop high-potential employees through accelerated training, mentoring and gradually increasing responsibilities

Diversity and inclusion:

- Partner with DSI (80% of whose employees are people with disabilities) to promote inclusion in the value chain
- Combat all forms of discrimination: zero-tolerance policy, awareness-raising and reporting procedure

- Non-discriminatory recruitment: standardised interview grids and diverse candidate shortlists
- Onboard new employees through welcome programmes, mentoring and initial training

Quality of working life:

- Workplace well-being week: health-prevention activities, ergonomics and team-building
- Create discussion spaces to talk about work content and plan continuous-improvement programmes following the social survey conducted in September 2025. Topics will include internal communication, the working environment and developing collective intelligence in ideation processes.
- Prevent psychosocial risks through manager training, a listening service and periodic psychosocial-risk assessments
- Remote work: support functions may work remotely (up to one day per week)
- Work-life balance: respect working hours and the right to disconnect

Social objectives for 2027

- Maintain a professional gender-equality index above 85/100 every year
- Train at least 80% of employees each year
- Achieve 30% internal mobility for vacancies (currently approximately 20%)
- Reduce lost-time occupational accidents by 15% by 2027 through stronger prevention
- Maintain an absenteeism rate below 4% (a workplace well-being indicator)
- Improve employee response and satisfaction rates in the annual social survey

C7.1 - Confirmed incidents in the company's own workforce (2025)

Incident type	Confirmed (YES/NO)	Description
Child labour	NO	N/A
Forced labour	NO	N/A
Human trafficking	NO	N/A
Discrimination	NO	N/A
Other serious incident	NO	N/A

C7.2 - Incidents in the value chain (2025)

Scope	Known incidents (YES/NO)	Description
Supply chain	NO	Social audits planned from 2025
Affected communities	NO	N/A
Consumers / End users	NO	Active medical-device vigilance; no human-rights incident reported

Note: If an incident is confirmed, specify the corrective actions taken.

C8 – Incidents and crises: patient safety and responsiveness

Ensuring patient safety

Monitoring medical-device incidents

Patient safety is HEMODIA's absolute priority. Every incident involving a medical device is taken very seriously and investigated thoroughly, with corrective measures implemented.

Medical-device vigilance system:

- Systematically collect complaints and incident reports: dedicated hotline, online forms and field reports
- Record and classify all events: severity, frequency and potential cause
- Conduct thorough investigations: analyse returned defective products, reconstruct conditions of use and perform laboratory tests
- Submit mandatory regulatory reports to ANSM (French National Agency for Medicines and Health Products Safety) within regulatory deadlines: serious incidents within 15 days, critical incidents immediately
- Implement corrective and preventive actions (CAPA): change production processes, strengthen quality checks and train teams
- Communicate transparently with healthcare professionals: information letters, technical notes and site visits

Monitoring indicators:

- Number of incidents reported per year and by device type
- Rate of serious incidents (those affecting patient safety): target = 0
- Average time to handle complaints: target < 30 days
- Compliance with regulatory reporting deadlines: target = 100%

Product recall and crisis-management procedures

If a serious incident requires a product recall, HEMODIA has established procedures that are regularly tested:

Product recall procedure:

- Activate the crisis team: senior management, Quality, Sales and Communications departments
- Assess severity and scope: affected batches, number of devices distributed and healthcare facilities affected
- Decide on the recall: voluntary or at ANSM's request, full or partial
- Immediately notify ANSM and the competent authorities in other affected countries
- Inform customers by telephone, email and registered mail, and track acknowledgements of receipt
- Withdraw products: organise return logistics and destroy or quarantine recalled devices
- Ensure traceability: use batch-level traceability to identify exactly which facilities received defective batches
- Monitor recall effectiveness: device return rate and targeted follow-ups

Crisis management:

- Document and test a crisis-management plan annually (including a simulated recall exercise)
- Establish a crisis team with defined roles and responsibilities: spokesperson, communications lead, logistics lead, etc.
- Crisis communications: key messages, communication channels (press, social media, website) and trained spokesperson
- Conduct a systematic lessons-learned review after every crisis: identify improvements and update procedures

Transparent communication with health authorities and hospitals

HEMODIA cultivates a relationship of trust and transparency with all regulatory and medical stakeholders:

With ANSM and notified bodies:

- Submit regulatory reports within the required time limits (medical-device vigilance, technical changes, CE-mark renewal)
- Cooperate fully during inspections and regulatory audits
- Proactively share information when an incident is suspected, even before formal confirmation
- Participate in working groups and public consultations on regulatory developments

With healthcare facilities:

- Provide a dedicated hotline for healthcare professionals: technical support, incident reporting and regulatory questions
- Regularly train care staff to use medical devices optimally
- Communicate transparently in the event of an incident: immediate information, explanation of causes and measures taken
- Conduct customer satisfaction surveys to gather feedback and identify areas for improvement

This transparency and responsiveness are essential to maintain the trust of health authorities and healthcare professionals and to ensure the safety of patients who depend on HEMODIA medical devices.

C8.1 - Revenue from specific sectors (2025)

Sector	Active (YES/NO)	Revenue (€m)	% of revenue
Controversial weapons	NO	0	0%
Tobacco cultivation/production	NO	0	0%
Fossil fuels	NO	0	0%
- Of which coal	NO	0	0%
- Of which oil	NO	0	0%
- Of which gas	NO	0	0%
Chemicals (pesticides)	NO	0	0%
Dialysis medical devices	YES	[TOTAL REVENUE]	100%

C8.2 - Exclusion from EU Paris-aligned benchmarks

Question	Answer
Excluded from EU Paris-aligned benchmarks?	NO – Activity compatible with public health
Justification	Medical-device sector is not excluded. Positive contribution to health (SDG 3)

C9 – Sensitive revenue: aligned with our healthcare mission

A positive contribution to public health

100% of revenue relates to medical devices for healthcare

HEMODIA's activity is entirely dedicated to the design, manufacture and distribution of medical devices for healthcare (care sets, arthroscopy and plastics processing). This specialisation reflects the company's fundamental mission: to improve patients' quality of life.

Revenue breakdown by device type:

- Dialysis care sets: sterile single-use devices for dialysis sessions and access to renal replacement therapy
- Dialysis lines and sets: sterile single-use tubing connecting the patient to the dialysis machine
- Puncture kits and accessories: needles, adaptors and safety systems to prevent blood-exposure incidents
- Other medical devices: specific components for renal replacement therapy, and protective and safety devices

100% of this revenue directly contributes to patient care by providing essential, safe and high-quality medical solutions.

No revenue from controversial activities

HEMODIA confirms that it earns no revenue from controversial activities. The company applies a strict policy excluding certain sectors and practices:

- No revenue related to armaments, weapons or military technologies
- No revenue related to fossil fuels (coal, oil, gas) or nuclear energy
- No revenue related to tobacco, alcohol or gambling
- No revenue related to activities that harm human rights or the environment
- No revenue related to the production or distribution of prohibited or regulated substances (other than for medical use)

This exclusion policy is formalised in HEMODIA's code of conduct and observed by all employees. It also applies to commercial partnerships: HEMODIA refuses to work with customers or suppliers involved in controversial activities.

Positive contribution to public health

In addition to earning no revenue from controversial activities, HEMODIA makes a positive contribution to public health and societal well-being:

Direct impact on patients:

- More than 800 healthcare facilities in France and internationally use HEMODIA medical devices
- Tens of thousands of patients benefit every day from the quality and safety of HEMODIA devices
- Improved quality of life for patients: greater comfort during care, fewer complications and better treatment tolerance

Access to healthcare (priority IRO: 48 points):

- Maintain accessible prices for public healthcare facilities despite higher energy and regulatory costs
- Ensure continuity of supply through a secure chain (80% European suppliers, safety stock)
- Continuously innovate to offer effective and affordable devices (eco-design, process optimisation)

Contribution to the SDGs:

- SDG 3 (Good health and well-being): HEMODIA's core business, directly contributing to patients' health and well-being
- SDG 9 (Industry, innovation and infrastructure): medical-device innovation and R&D to improve quality and safety
- SDG 12 (Responsible consumption and production): eco-design, circular economy and reduced environmental footprint

Ethics and responsibility:

- United Nations Global Compact membership (February 2025): commitment to the 10 universal principles
- EcoVadis Bronze Medal (December 2024): recognition of overall CSR performance
- ISO 13485 certification: quality management system that ensures medical-device safety
- Strict compliance with the MDR: CE marking, traceability and rigorous medical-device vigilance

This positive contribution to public health is at the heart of HEMODIA's purpose and guides all its strategic decisions. The company is committed to continuing this mission with diligence, transparency and responsibility.

C9.1 - Gender diversity ratio in the governance body

Data to be collected on the composition of the CSR Committee (CSR governance body):

Body	Women	Men	Total	% Women
CSR Committee (10 members)	3	7	10	25%

Identified CSR Committee members:

- Rémi Teulière (CEO) – M
- Thierry Tuaire (Industrial Director) – M
- Pierre Gibier (Operations Director) – M
- Thomas Moyet (Sales Director) – M
- Alexandre Westrich (HR Manager) – M
- Jonathan Mazeries (Maintenance Manager) – M
- Léa Ammouri (Quality Systems Manager) – F
- Lise Calligaris (Communications Manager) – F
- Laurent Monnet (Procurement Manager) – M
- Carine Arcens (Quality Director) – F

Note: Count the number of women and men precisely to calculate the gender-diversity ratio.

Conclusion of Module C

Module C (Additional disclosures) provided further detail on HEMODIA's sustainability strategy, including:

- A long-term strategic vision aligned with the double materiality IROs and contributing to the Sustainable Development Goals
- Structured ESG governance with a 10-member CSR Committee led by the CEO and strong senior-management commitment
- Ambitious climate objectives: 10% GHG-emission reduction by 2030, energy transition and eco-design
- Rigorous management of critical risks (MDR compliance, cybersecurity, geopolitical and regulatory risks) and development of opportunities (innovation, circular economy, brand image)
- A structured Scope 3 approach to reduce indirect emissions (procurement, transport, end of life), which represent 98% of the carbon footprint
- A strong commitment to human rights in the value chain, in accordance with the United Nations Global Compact
- A diversity and professional-equality policy with an index of 88/100 and significant investment in skills development (25% of employees trained)
- A rigorous medical-device vigilance system that ensures patient safety and a rapid response in a crisis
- An exclusive contribution to public health (100% of revenue) with no revenue from controversial activities

This complete VSME report (Modules B and C) demonstrates HEMODIA's commitment to responsible and sustainable growth, guided by its mission: providing high-quality, accessible and sustainable medical devices to improve patients' lives.