

# SUSTAINABILITY REPORT

2024

A28 Rouen – Alençon

*ALIS*





2024 was a key step on the path of sustainable transformation to by ALiS which began a number of years ago. At a time when climate change issues, loss of biodiversity and societal expectations are redefining the responsibilities of companies, our company is reaffirming, with conviction, its commitment to promoting safer and more sustainable mobility.

Strengthened by the foundations laid in 2020, we approach the 2025 2030 period with renewed ambition.

Our ESG policy, now structured around four major issues safety, decarbonised mobility, biodiversity and user experience is completely in keeping with the Sustainable Development aims of the United Nations Organisation and anticipates the demands of the new European CSRD directive. Even though the latter is not yet formally applicable to ALiS, we have chosen to incorporate, as of now, the structural principals, specifically regarding the analysis of double materiality, increased transparency and the reliability of extra financial data.

In 2024, we continued to pursue a trajectory towards carbon neutrality as of 2050, in keeping with SBTi methodology. Our efforts in the reduction of scopes 1 and 2 emissions, the electrification of our fleet of vehicles, the active development of renewable energy and the involvement of our partners in the principle of responsible value chain shows our willingness to act through concrete measures. At the same time, we are strengthening our biodiversity strategy, by drawing on the SBTN frame of reference, by multiplying the ecological restoration initiatives, by raising awareness and working with key stakeholders and organisations and institutions of the Normandy region.

Motorway safety remains at the heart of our operations. The goal of "Zero Injuries" guides all our initiatives, whether for protection of motorway users, our staff or our partners. This requirement for a shared vigilance is the cornerstone of our company culture.



**Antoine TREBOZ**

Managing Director ALiS

**"A clear path,  
strengthened resolve"**

Finally, we have reached a new phase in how we structure the user experience, by incorporating criteria of accessibility, reactivity, safety, quality of service and appreciation of the region we serve. Our rest & service areas have become places of welcome, information and raising of awareness, where carbon free mobility, waste recycling and the attractions of the Normandy region is showcased.

2024 was equally a year marked by exemplary collective mobilisation. Our staff, partners, shareholders and local stakeholders actively contributed to making ALiS a company recognised for its excellence in ESG, as reflected in the external evaluations and distinctions obtained.

I would particularly like to thank all ALiS teams and staff for their unwavering daily commitment, as well as our partners for their renewed trust in us.

This 2024 sustainability report demonstrates our willingness to anticipate, to provide full transparency and to continuously improve. It is the fruit of hard work, continuous dialogue with our stakeholders and a common conviction, that which sustainable performance is the only path to developing resilient mobility, serving the regions and future generations.





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# 1.

## GENERAL INFORMATION





# THE A28 ROUEN - ALENÇON

The Rouen to Alençon motorway is a section of the A28 motorway which was opened to traffic on 27th October 2005. The A28 runs from Abbeville to Tours via Rouen, Alençon and Le Mans. It is an integral part of an essential motorway network, for the west of Europe, designated as E402, called ANSA (Axe North South Atlantic) which crosses the whole of France via the west thus avoiding the often heavily congested Paris Region.

The company Autoroute de Liaison Seine Sarthe S.A. (ALiS) was awarded, in the year 2000 and following a European call for tender, the concession of the A28 motorway Rouen Alençon for a period of 62 years starting on 27th October 2005, the date on which it opened to traffic.

As a concession company, ALiS was given the responsibility by the State, by means of a concession contract approved by decree dated 29th November 2001, of the financing, design, construction, operation and maintenance of this

public infrastructure for a given period of time.

On completion of the contract in 2067, the motorway will be handed over to the State. The advantage of this system, used by many countries, is that it results in rapid development of major public infrastructure whilst avoiding the cost of the infrastructure to be met by only the public finances of the State.

The employees of ALiS are located at the head office in Bosrobert, in the Eure Department, and at the Operations Centre in Chaumont, in the Orne Department.

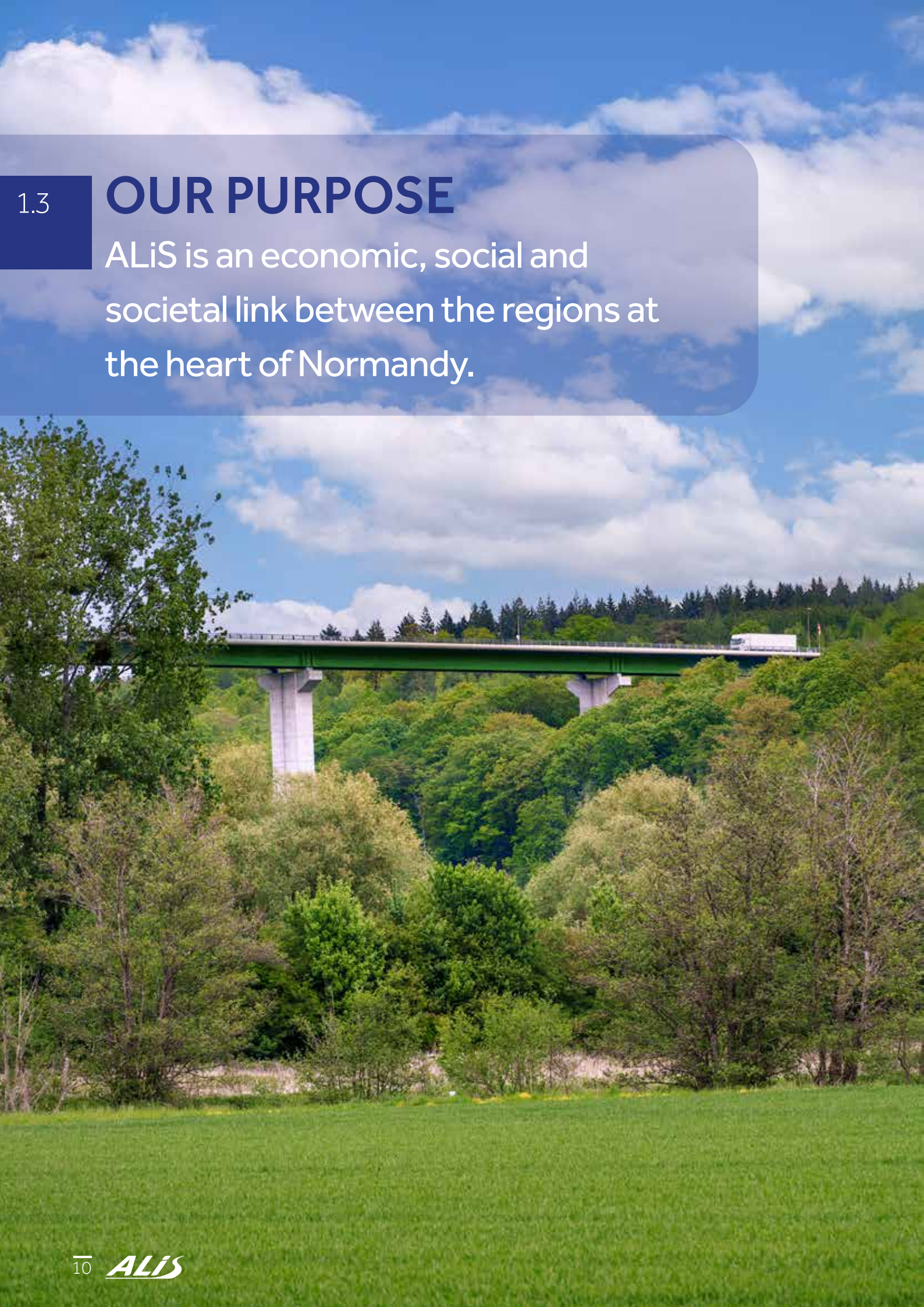
The operation of the A28 motorway Rouen Alençon is directly managed by ALiS and has been since 1st May 2021. The ALiS Operations Department teams carry out the essential role of network monitoring, traffic management, winter and summer clearing operations and maintenance, as well as toll collection.



# KEY FIGURES







1.3

# OUR PURPOSE

ALiS is an economic, social and societal link between the regions at the heart of Normandy.

1.4

# OUR ESG POLICY 2025-2030

Since 2020, ALiS has thoroughly transformed its ESG policies making it a strategic lever for sustainable performance.

Using the Sustainable Development aims of the United Nations Organisation and the 10 principles of the United Nations Global Compact as a starting point, ALiS has put together an ambitious approach, founded on listening to stakeholders and on regional anchorage. This first phase (2020 2025) permitted the laying of solid foundations of a committed governance, proactive environmental policies and firm social and societal action. Safety, user satisfaction, environment and support to local initiatives have been the pillars of this transformation. Today, having accumulated valuable experience over the last 5 years, we are entering a new phase, more demanding, more structuring and more cross functional.

**The 2025 2030 period will mark a decisive acceleration of our commitment.** Faced with the climate emergency and the collapse of biodiversity, we are intensifying our initiatives on the following two major issues: **the continuation of decarbonisation of our activities and the preservation of biodiversity.** At the same time, we continue to concentrate our efforts on **the safety of motorway employees and users** as well as **improving the user experience.** These 4 issues are dependent on a common thread: our regional anchorage in Normandy, which guides our partnerships and our societal initiatives.

Today, we have actually exceeded our aims and goals concerning our decarbonisation trajectory and targets, thus confirming the soundness of our strategy and keeping of our commitment to carbon neutrality. The commitment to Net Zero as of 2050, using SBTi methodology as a reference, remains more than ever at the heart of our ambition.

We also want to accelerate and strengthen our initiatives aimed at biodiversity, by drawing on the SBTN frame of reference to give structure to our commitment.

This dynamic is embedded in a rapidly changing regulatory context; even though the CSRD is not yet formally applicable to our company, we have anticipated its implementation by strengthening, as of now, our methods of extra financial data reporting. This initiative is aimed at responding to the increasing expectations of our shareholders and financial partners, guaranteeing them transparency, reliability and clarity of our ESG goals.

**Our ESG 2025 2030 policy continues to place our staff at the heart of the company project.** As we have constantly strived to do, the wellbeing of our staff, the quality of life at work, diversity and inclusion are priorities inseparable from our overall performance. It is their effort, their involvement and their professionalism which enables us to achieve remarkable results, validated by our position as a leader in ESG evaluations in the sector.

This collective achievement is the fruit of the daily commitment at all levels of the organisation. It demonstrates the strength of our company culture, founded on responsibility, cooperation and the pride of actively taking part in creating sustainable mobility at the service of its users and its region.



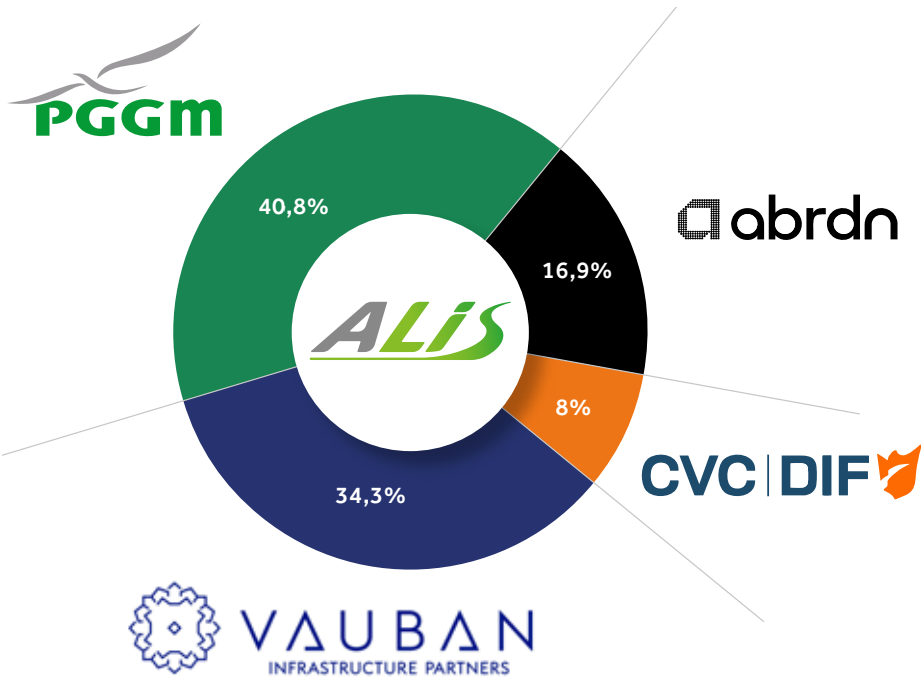
# GOVERNANCE



The information provided below is an extract from our governance charter.

## ALiS CORPORATE S.A.S. SHAREHOLDERS

ALiS Corporate, the holding company, owns 99.99% of ALiS S.A., the shareholders of which are as follows:



## THE COMPANY BOARD AND THE STRATEGIC COMMITTEE

In accordance with the articles of association, the company ALiS S.A. is administered by a Board. The board is a collegial body which represents all the shareholders.

The primary purpose of the board is to ensure the long-term success of the company, respecting, on the one hand, the best interest of all essential stakeholders and third parties in achieving the objectives set, namely the shareholders, employees, customers, suppliers and other creditors, and, on the other hand, the public service requirement mandate it fulfils.

The company ALiS Corporate S.A.S. is administered by the Strategic Committee, in accordance with the articles of association. The Strategic Committee is responsible for permanently overseeing the management of the company.

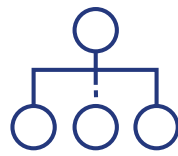
The ALiS company board and the ALiS Corporate Strategic Committee are both made up of the same 10 members.



## The mandates of the ALiS S.A. Board and the ALiS Corporate S.A.S Strategic Committee

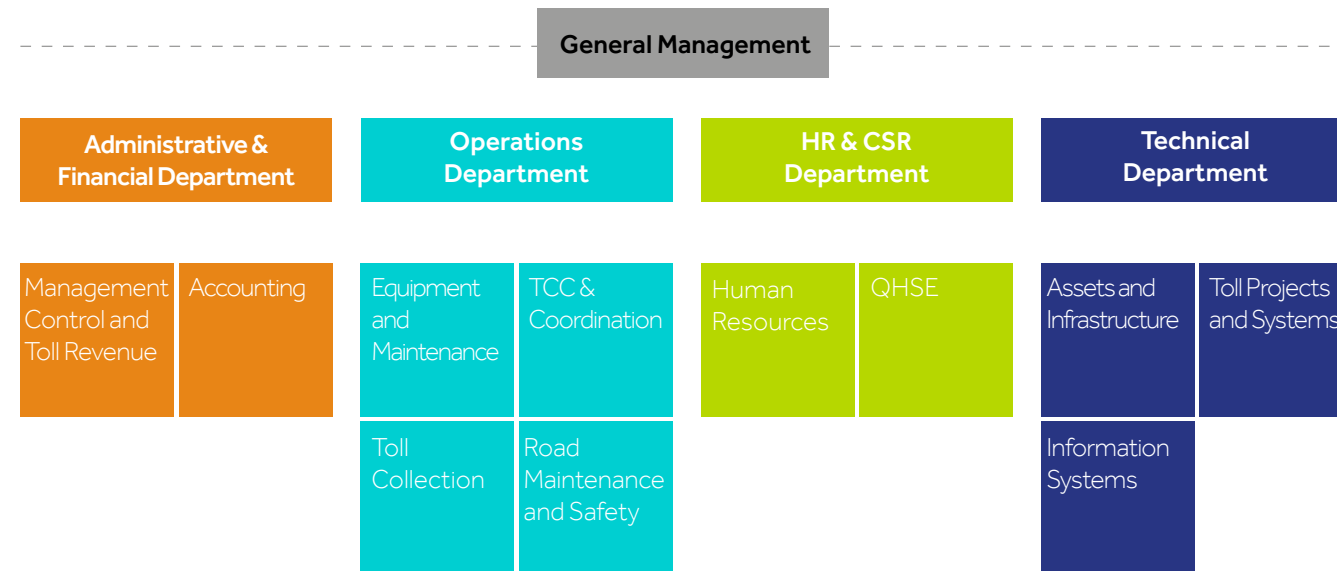
In accordance with our CSR policy, the board and the strategic committee shall carry out the mandate attributed to it by law and at all times act in the best social and environmental interest of its activities:

- Risks and opportunities**  
They regularly examine, in accordance with the strategy that they have defined, opportunities and risks such as financial, legal, operational, social and environmental as well as any resulting measures taken.
- Fight against corruption**  
They shall ensure, if need be, the implementation of a system for the prevention and detection of corruption and influence peddling.
- Diversity, fairness and inclusion**  
They shall also ensure that the senior executives implement policies of non-discrimination and diversity particularly with regards to a balance representation of women and men within the governance bodies.
- Strategic information**  
They shall ensure that the shareholders and investors receive pertinent, balanced and pedagogic information on strategy, the model for development, awareness of significant non-financial issues for the group as well as long term perspectives.
- Shareholders' rights**  
They must ensure that they pay special attention, in their governance, to a just equilibrium between:
  - An entrepreneurial freedom of action of the senior executives;
  - The protection of minority shareholders;
  - The sustainability of the companies of the group;
  - The accountability vis à vis the whole ecosystem, primarily, its employees but equally all other stakeholders.
- The meeting of the board and the strategic committee**  
The main subjects covered during the Board and Strategic Committee meetings are:
  - The safety of motorway users and of personnel
  - Social issues (Human Resources)
  - Commercial strategy
  - CSR – ESG initiatives
  - Operations
  - Works and studies
  - Traffic
  - Revenue
  - Claims
  - Financial monitoring
  - Customer services
  - ESG policies
  - Closing of accounts



## ORGANISATION

ALiS is structured into 4 departements:



## PERSONNEL

As at 31st December 2024, the number of employees of ALiS stood at 82.

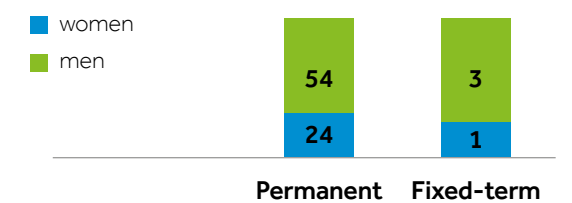
The personnel per socio economic category as at 31st December 2024 comprised of:

- 3 managing executives
- 14 flat rate managers
- 1 Integrated executive
- 30 supervisors
- 34 operational staff
- ♂ 57 men
- ♀ 25 women

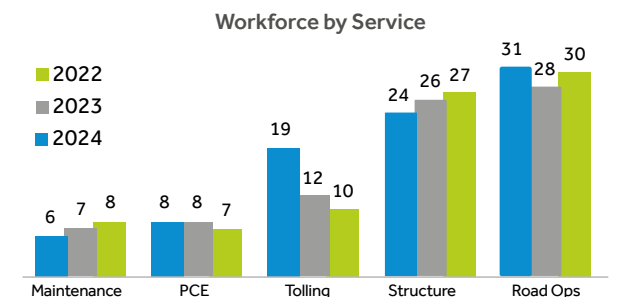
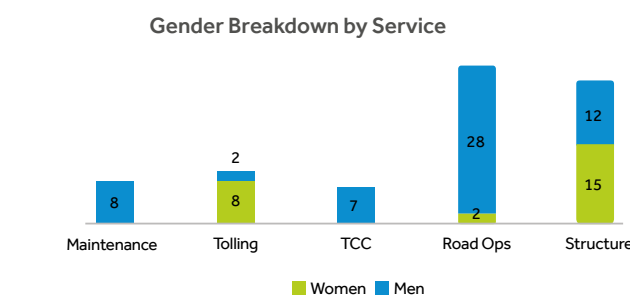
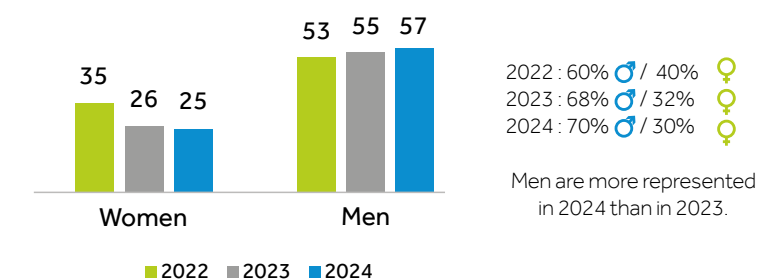
## WORKFORCE AND MEN/WOMEN DISTRIBUTION

As of December 31st, 2024, ALiS employed 82 people: 78 on permanent contracts and 4 on full-time fixed-term contracts. One employee worked part-time (at 90% full-time equivalent).

Workforce and Gender Breakdown as of 12/31/2024



## WORKFORCE BREAKDOWN BY GENDER, SERVICE, AND SOCIO-PROFESSIONAL CATEGORY AS OF 31/12/2024



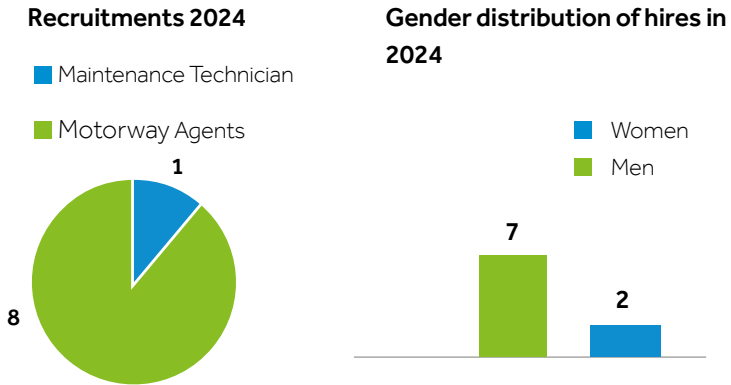


MEN / WOMEN DISTRIBUTION - RECRUITMENT IN 2024

In 2024, ALiS hired nine new employees on permanent contracts: seven men and two women. Eight of these hires were for motorway agent positions, while one was for a maintenance technician role.

Nine employees were hired on permanent contracts in 2024 in accordance with the ESU, broken down as follows:

- 7 men and 2 women
- 8 operational staff and 1 supervisory staff
- 8 motorway agents and 1 maintenance technician

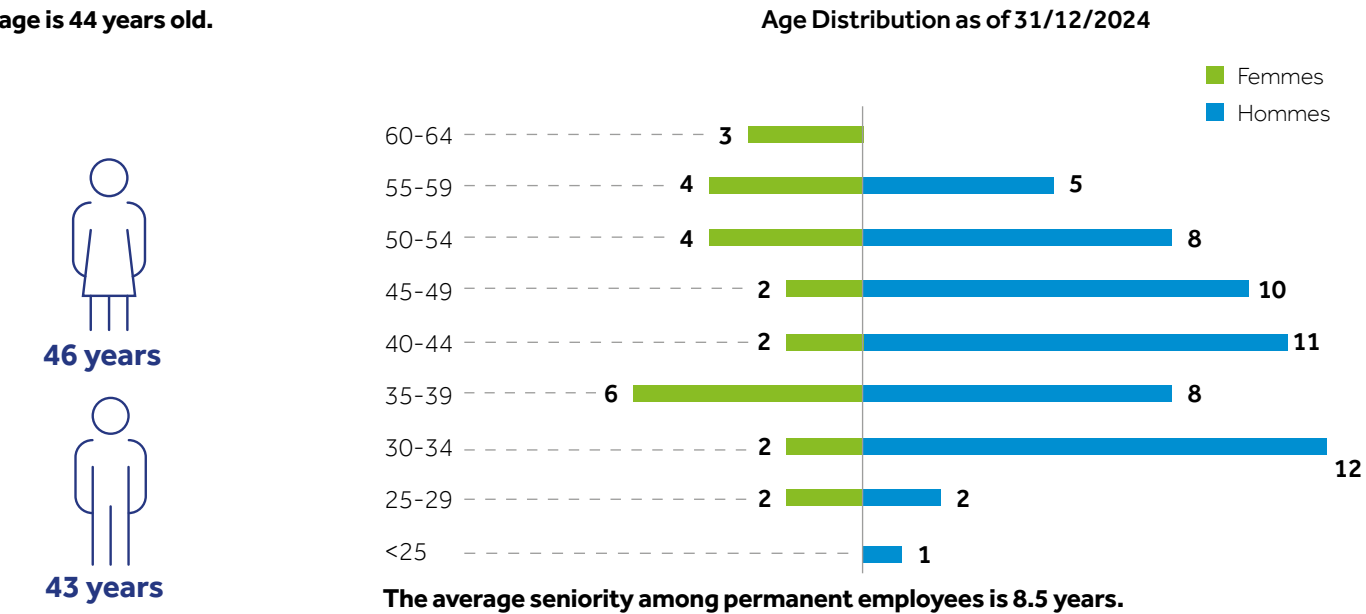


MEN / WOMEN DISTRIBUTION - PROMOTION & CLASSIFICATION

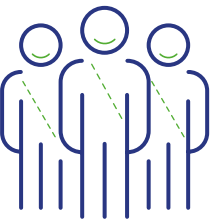
In 2024, five internal lateral moves were recorded, involving a change of department or division for two women and three men. No employees changed socio-professional category this year. However, eight employees – all men – moved up to a higher level within their classification scale.

AGE PYRAMID ON DECEMBER 31ST, 2024

The age distribution shows a fairly even spread across all age groups. **The average age is 44 years old.**



DEPARTEMENTS



ALiS Management committee

The Management Committee is comprised of the following departments: Administrative & Financial Department, Operations Department, HR & CSR Department, Technical Department. The purpose of the Management Committee is to set out and implement the ALiS company strategy including that for CSR. The Management Committee defines the policies and the aims of the company in accordance with the directives and chosen paths for continuous improvement. The Management Committee is responsible for the development of the company and for guaranteeing full management of operational activities.

Furthermore, it guarantees the application and compliance to governance criteria as set out in the following documents:

- **Ethics Charter** (including the fight against corruption, conflicts of interest and protection of whistle blowers);
- **CSR Charter for suppliers, service providers and subcontractors;**
- **IT Charter** (including protection of personal data and cyber security).



CSR Department

The CSR Department is responsible for the following activities:

- CSR initiatives (partnerships, carbon assessment, initiatives for the benefit of staff, CSR reporting, etc.);
- Quality & Environment initiatives;
- Safety;



The risks committee

The mapping of risks of the ALiS group was carried out in the first half of 2021. This mapping is regularly reviewed and updated as part of the monitoring mechanism, administered by the management risks committee and administrator risks committee.



Cyber security committee

The Cyber security committee of ALiS is composed of a number of permanent members, including the General Management, the Technical Department, the IT Manager (Information Systems Security Manager), the Directors and the DPO (Data Protection Delegate). The committee meets twice a year.

- Among the matters dealt with during these meetings, are:
- the review of Information Systems Security Policy (PSSI),
  - the review of ongoing exemptions.



CORPORATE STRATEGY, SOCIAL DIALOGUE AND ESG ENGAGEMENTS

ESG monitoring by the Board

During the quarterly Board meetings, a review of all ESG matters is carried out thus monitoring the performance of ALiS in this domain.

Additional sessions of particular issues can be organised in order to deal with matters of strategic importance in this domain, in particular concerning the low carbon strategy of ALiS and ESG performance.

An ESG committee meeting is organised every year during the month of September in the presence of all Board members. A review of major risks is equally carried out during this committee meeting.

Delegating authority

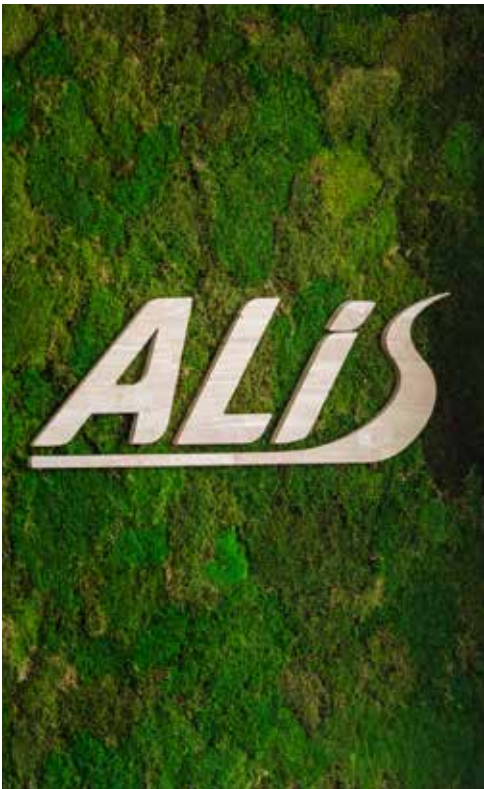
The decisions taken by the Management Committee and the follow up of their recommendations are delegated to the Member of the Management Committee having responsibility for the activity or function corresponding to the decision or the recommendation, within the scope of the delegating authority signed between the Managing Director and the respective Management Committee members.

Social dialogue

The ALiS SEC was elected for a period of 4 years as of September 2021. It is comprised of 5 elected members (2 elected from management grades and 3 elected from employee grades) and 5 substitutes. 2 union representatives also participate in the CSC.

Lobbying activities

ALiS does not use outside professionals to represent its interests. All initiatives in its domain of activity are managed and financed by the ASFA, the Association of French Concession Motorway Companies, which represents the interests all parties active in the domain, including ALiS, to the public authorities.



ETHICS CHARTER

ALiS has published an ethics and conduct charter.

The success of our CSR initiative also rests on clear and transparent effort and commitment of all our staff by taking into account and strictly following the rules of conduct.

The rules set out in the present ethics charter must, in any case, encourage the behaviour of everybody with regards to respecting the law and to promote honest and exemplary professional conduct.

Having signed up to the United Nations Global Compact, ALiS reaffirms its commitment to the respect of Human Rights, employment standards, the environment and the fight against corruption.

Our ambition is to operate under the highest standards with regards to sustainable development whilst having irreproachable professional ethics.



SUPPLIER CSR CHARTER

ALiS has committed itself to a voluntary programme of profitable growth and sustainable development with regards to its supplies and sub-contractor agreements, which are an essential part of its activities. ALiS wants to enter into relations, with existing or future suppliers, service providers and sub-contractors (hereafter called the "Supplier(s)"), based on mutual trust and respect and share fair and just business practices, whilst maintaining them in a sustainable and balanced manner.

In signing up to the charter, each and every Supplier undertakes to abide by and implement, in accordance with national regulations and the stipulations of the contract, all the principles set out therein.



IT CHARTER

The purpose of the IT charter is to set out and reiterate the basic principles relating to the practical arrangements for the access to, and use of, ALiS resources, the conditions under which the use of these resources are authorised and, more precisely, the ethical, technical security and legal rules which all users must follow according to law.

IT charters for users, service providers and administrators have been drafted and updated or are currently being circulated.



CYBER SECURITY

Our cyber security is based on a proactive integrated approach aiming at protecting our information systems, our data and our infrastructure against all cyber menace and attacks.

It is built upon the following pillars:

- **Secured Infrastructure:** strengthen the security and agility of our systems.
- **Supervision and High Availability:** proactive and highly available supervision mechanisms so that the continuity of service is guaranteed.
- **Robust Governance:** implementation of the Information Systems Security Policy (PSSI) and cyber security committees strengthening thus our governance.

- **Heighten awareness:** raise awareness of our staff and train them in cyber security and develop good practice.
- **Performance indicators:** continuously measure and improve our level of security.
- **Tests and corrections:** annual penetration tests and proactive management of vulnerabilities in order to identify and correct security faults and flaws.
- **Inclusion of our partners:** incorporate cyber security into the value chain.

Our commitment to cyber security is an essential component of our sustainability strategy. By adopting a proactive approach and continuously strengthening our security measures, we aim to protect our systems and data whilst simultaneously supporting the development and resilience of our company.



## SUSTAINABILITY EXPERTISE OF MANAGEMENT STRUCTURES

The expertise in terms of sustainability of the management structures possess, originates from the training given on the principles and fundamentals of CSR, CSRD regulation and specific topics (environmental, social and governance) but also through outside experts.

ALiS equally has a CSR department which possesses all the necessary fundamental expertise to ensure the management of impact, risks and opportunities in the domain of ESG and the responsibilities of which are set out previously.



## ESG INFORMATION PROVIDED TO THE ADMINISTRATIVE STRUCTURES AND TO THE MANAGEMENT

The CSR department is responsible for providing information on the ESG topics, not only to the management of the company but also to the company as a whole.

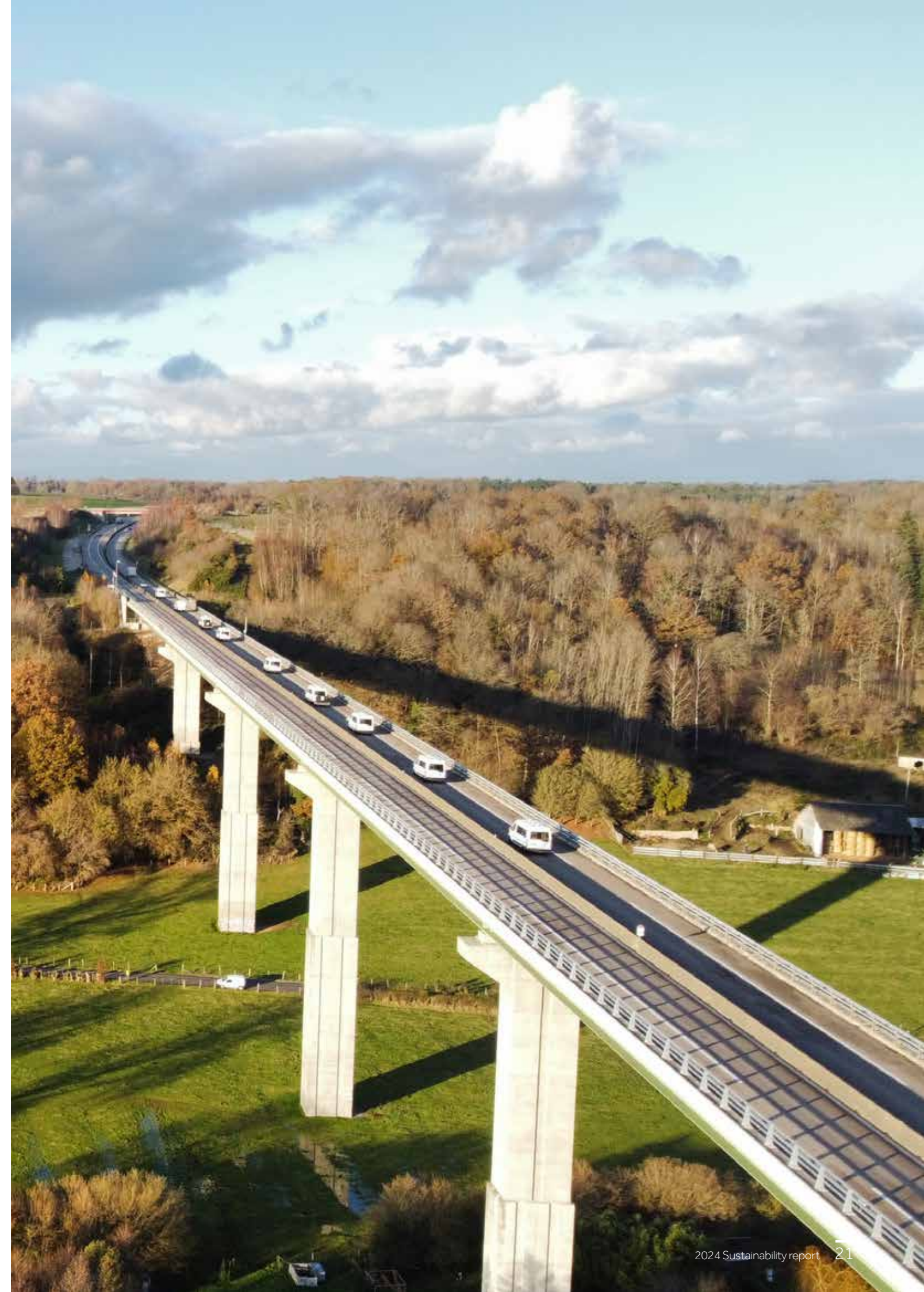
The CSR department is responsible for the preparation of the ESG information presented to the Board.

## INCORPORATION OF SUSTAINABILITY INITIATIVES RESULTS INTO THE INCENTIVES MECHANISMS

ALiS has implemented several incentive systems incorporating the results of sustainability initiative:

- Profit sharing agreement incorporating an ESG component, the beneficiaries of which are all ALiS employees;
- The annual targets for the Managing Director of ALiS, the HR & CSR Director as well as all other management staff include an ESG component, with financial incentives to achieve the targets.

The results in terms of sustainability are evaluated on the basis of qualitative and quantitative targets. The executive management determines how to implement the incentives systems.







# 2.

## ESG STAKES



# ESG STAKES

## CHALLENGE N°1: "ZERO INJURIES" FOR OUR STAFF OUR USERS, AND OUR PARTNERS

Road safety is one of the fundamental stakes in the road transport sector, both for motorway staff as users and partners operating on the network. Motorway infrastructure, even though recognised as much safer than main and secondary roads, remains an environment with risks, particularly due to the speed of vehicles, changeable meteorological conditions and frequent maintenance operations. For ALiS operations staff, often working in exposed situations along the edge of the carriageways, safety is an absolute priority. It is equally the case for partner companies and sub-contractors, who share with us the responsibility of a secured work environment. For motorway users, road safety is a determining factor of trust and satisfaction..



"Zero injuries"

Conscious of these states, ALiS upholds its safety policies with a clear and ambitious goal of "Zero Injuries".

This commitment is embodied in a structured plan of action, incorporating professional risks prevention, continuous training, improvement of safety equipment and the circulation of a share culture of permanent vigilance. This plan, of course, not only applies to all staff, but also to partner companies and sub-contractors, following the logical principle of extended responsibility.

At the same time, ALiS is continuing cooperation with local authorities and specialised organisations regarding initiatives on the improvement of road safety. Awareness campaigns are regularly carried out, particularly regarding the risks from driving at speed, from falling asleep at the wheel and from taking psychoactive substances. Thorough maintenance of the infrastructure, the renewal and modernisation of signposting and information panels and the continuous surveillance and monitoring of the network are also contributing factors in maintaining safety on the network.



### Regional anchorage:

This commitment to safety is also reliant on close cooperation with local authorities and partners: the prefectures, law enforcement agencies, the emergency services, Road Safety organisations, motorcyclists' organisations, etc. Together, we are developing a culture of shared safety anchored in the realities of the Normandy region.



## CHALLENGE N°2: ACCELERATE THE TRANSITION TOWARDS A LOW CARBON MOTORWAY

The transport sector is the primary emitter of Greenhouse Gases in France with nearly one third of total emissions for 2023. In this respect, the decarbonisation of motorway infrastructures constitutes an essential lever for achieving the aims of the Paris Agreement on climate. The motorway concession companies have a key role to play, not only in reducing their own emissions, but also in assisting all participants in the value chain in adopting more sustainable practices. Since 2021, ALiS has been following an ambitious carbon neutral trajectory, based on the Science Based Targets (SBTi) methodology. Each year, we carry out a thorough review of our greenhouse gas emissions following the GHG Protocol, covering scopes 1, 2 and 3.

**Our aims are clear: reach Net Zero as of 2050, with intermediate milestones in 2025 and 2030.** In order to do this, we have already implemented many initiatives: conversion to electric vehicles for our fleet of vehicles, energy refurbishment of our buildings, development of renewable energy, reduction of waste, eco driving, etc. Nevertheless, faced with the climate emergency, we have to go further. The intensification of our decarbonisation efforts, from now on, concerns not only all our activities: operations, maintenance, procurement, works, but also our relations with sub-contractors, suppliers and sub concession holders. The transition towards a low carbon motorway is a collective and collaborative project requiring the involvement of all stakeholders.



### Regional anchorage:

This ambition is fully incorporated into our anchorage in the Normandy region. We are developing partnerships with local organisations and institutions in the production of renewable energy, the sustainable management of resources, and raising awareness to climate change issues. Together, we are creating an exemplary motorway serving the ecological transition of the region.





### CHALLENGE N°4: ALL INVOLVED IN SERVING OUR USERS

For ALiS, the motorway user experience is a strategic lever to stand out, foster loyalty and the creation of shared values. Since the internalisation of the operation of the A28 motorway, ALiS has strengthened its proximity with its users. We have instigated concrete initiatives for the improvement of quality of service: modernisation of equipment and installations, development of signage and information, improvement of the rest & service areas, installation electric vehicle charging stations, raise awareness through road safety campaigns, etc. We have also carried out initiatives to measure the satisfaction of our customers, so as to better understand their expectations and respond to them in a proactive way.

In 2024, we drew up a genuine customer experience policy, incorporating our ESG strategy. This policy shall be strengthened as of 2025 aiming further at accessibility, safety, energy sobriety and the quality of services provided. It will include both infrastructure and associated services, institutional relations as well as local partnerships.



#### Regional anchorage:

The customer experience that we propose is rooted in our Normandy identity of our infrastructure. We promote local produce and products, support cultural and sporting events of the region and cooperate with local organisations and institutions to render all rest & services areas places of welcome, discovering and raise awareness of the issues at stake in the region.

### CHALLENGE N°3: PRESERVE BIODIVERSITY, RESTORE ECOSYSTEMS, TAKE ACTION FOR LIVING ORGANISMS

Biodiversity is, today, declining at an unprecedented rate. The Kunming Montreal Global Biodiversity Framework, adopted in 2022, reiterated the urgency of the need to take action to stem this decline and restore ecosystems. Transport infrastructure, and in particular motorways, have a direct and indirect impact on the natural environments they cross. They fragment habitats, modify ecosystems and can be the source of pollution. However, they can also become vectors for preservation and development, on the condition that the management of biodiversity is incorporated into their daily operations. ALiS has made biodiversity a pillar of its environmental policies. In 2023, we created a framework for our biodiversity strategy, structured around four principles: raise awareness, preserve habitats, fight against climate change and fight against all forms of pollution. This strategy can be seen in our participation in the "Companies Committed to Nature", our partnership with the Normandy Agency for Biodiversity and Sustainable Development (ANBDD), the Conservatory of Natural Areas and many concrete initiatives: sustainable mowing, installation of beehives and insect hotels, creation and restoration of ponds, protection of the European Dark Bee, fight against invasive species, etc. In 2024, we validated the dynamic of these initiatives by obtaining ISO 14001 certification.

As of 2025, we are accelerating and intensifying our policies by incorporating SBTN (Science Based Targets for Nature) recommendations to structure our aims and measure their impact. We will strengthen our knowledge of the state of the nature around us and of habitats in the regions crossed by the A28 motorway, using scientific data and in cooperation with local organisations and institutions. We will continue our efforts regarding ecological restoration, targeting the most fragile zones by fostering ecological continuity.



#### Regional anchorage:

Our initiatives naturally fall within the logic of co construction and close cooperation with Normandy regional bodies: nature organisations, universities, farmers, hunting and fishing federations, natural habitat conservationists, etc. Together, we make our infrastructure, an environment for life, passage and resilience for local biodiversity.



# STAKEHOLDERS

## INTEREST AND PERSPECTIVE OF STAKEHOLDERS



ALiS is part of a rich ecosystem, grouping together all of its value chain (customers and suppliers) but also its partners and institutional bodies (the grantor, local communities, the shareholders, the ASFA) which allows them to go about their daily activities.

Faced with the weight of new social, societal and environmental challenges, the dialogue, must today be further strengthened to take into account the expectations of the various stakeholders regarding these topics which have become more and more structuring for the overall strategy of ALiS.

This work, initially carried out in 2020, was updated in 2023:

- Carry out a precise mapping of the relevant stakeholders;
- Preparation of personalised questionnaires on the subject of actions, challenges, expectations and ambition of each stakeholder regarding the 3 components of ESG;
- Extensive consultation of 17 external stakeholders (customers, suppliers, organisations, financial partners, trade organisations), through the interviewing of the targeted organisation's representatives; executives, operational managers and CSR managers, for at least one hour;
- Additional documentary analysis of the policies and commitments of its stakeholders on key topics (carbon strategy, etc.).

This work enabled us to codify the expectations of stakeholders on environmental, social and societal topics. Their contributions gave rise to several presentations to the Directors of ALiS which were subsequently directly incorporated into the adopted main areas of work and CSR strategy of the company and in determining the important topics of materiality.

These elements were reconciled with similar work carried out in house with the Executive Management of ALiS.

### EXTERNAL STAKEHOLDERS

- The various external stakeholders of ALiS can be classified into the following groups:
- Shareholders
  - Suppliers
  - Sub concession holders
  - Local organisations and institutions

The different groups were consulted in order to create the materiality matrix of ALiS.

The following points have been compiled from the interviews reflecting the interests and points of view of the main Stakeholders:

#### The shareholders

- High expectations as to the information on sustainability which places ESG performance at the heart of company strategy.
- Expectations also on the precise and detailed projection on the strategy for decarbonisation of mobility based on the SBTi.
- The wish for the company project to be a long-term project by developing a 5 to 10-year vision with precise ESG aims.
- A strong commitment to position ALiS among the highest ranked companies in the world in terms of ESG performance.
- The incorporation of information on the progress of the ESG roadmap into each and every board meeting.
- A communication demonstrating the level of excellence of ALiS ESG performance.
- The development of a complete reporting of the ESG performance.

### The sub concession holders

- The development and promotion of environmental initiatives with the sub concession holders.
- The initiatives jointly implemented by ALiS and the sub concession holders require feedback and shared communication between the different parties, under the lead of the principal, in order to provide impeccable customer service.
- Furthermore, work on the measuring of the level of satisfaction of customers must be maintained as part of the continuous improvement of services.
- The rest and service areas are also places where awareness can be raised and communication made on environmental and societal topics.

### The suppliers

- Management of sustainability initiatives carried out by ALiS suppliers is essential to be able to follow an ambitious ESG policy on a day to day basis.
- This requires the use of a common language between all the parties of the ALiS value chain.
- The awareness of the parties, whatever the shape it takes, provides a common platform from which to consider environmental and social topics as necessary and strategic in-company policy and the management of projects.
- Particular attention must be paid to the management of the projects with the supplier in order that questions of sustainability become major challenges of performance.
- ALiS, as principal, must strengthen the levels of requirement, monitor and manage initiatives relating to sustainability in order to improve its ESG performance.



### Local authorities, organisations and institutions

- Environmental and societal initiatives are carried out at two levels:
- Overall concerted initiatives between the various national bodies with the necessary involvement of the grantor;
  - ALiS's own initiatives which must adhere to its contractual commitments.

The grantor has high expectations on environmental and societal matters. It is therefore important for ALiS to be proactive regarding all of these challenges

- Environmental matters:  
the decarbonisation of the transport sector is a major challenge. The heart of the matter is positioned on scope 3 but only joint action by all parties is possible as the simulation and initiatives at this level remain, for the moment, complex.  
The protection of water resources and the fight against noise pollution are matters for which many initiatives have already been embarked upon by the various concession holders.  
There remains one major common challenge to develop and improve: the protection of biodiversity.
- Societal matters:  
Specific toll offers must be proposed to customers in order to maintain a good acceptability of tolls.

Furthermore, societal initiatives, to the same extent as environmental initiatives, must contribute to promoting the position of ALiS as a major economic contributor due to it being a motorway concession company. The image of safety (road safety in particular) and of the quality of the infrastructure of the network no longer need to be demonstrated. However, through targeted societal initiatives in keeping with its values, ALiS stands out and actively participates in the communication of the impact it makes through strong regional anchorage.

ALiS is duty bound to play its role as a major economic contributor of the regions it serves.



# RISK MANAGEMENT

## RISK MANAGEMENT SYSTEMS

The Board and Strategic Committee of ALiS regularly examines, in accordance with the strategy that they have defined, opportunities and the risks such as financial, legal, operational, social and environmental as well as any resulting measures taken.

As part of its corporate governance, ALiS has set up a risks assessment committee to ensure the correct management of risks and opportunities resulting from, in particular, sustainable development information.

A mapping of the risks of ALiS was carried out in 2021. This mapping is updated on an annual basis in order to evaluate and improve the level of risks.

It covers the 10 functional sectors of the company:

- Information systems;
- Accounting;
- Sustainable development;
- Maintenance;
- Infrastructure and equipment
- Property;
- Toll installations and OCC;
- Toll revenue management;
- Human Resources;
- Motorway clearing operations.

It was carried out in 2021 using a collaborative process. The mapping of risks was carried out following the method of evaluation as set out in the ISO 31000: 2018 standard.



### Physical risks and transition risks

- The physical risk factors due to climate change as well as the regulatory risks resulting from the ecological transition scenarios available to the transport sector, have been incorporated into the process (Low Carbon National Strategy, ADEME Transition Scenarios, etc.).
- The mapping is an internal management tool and used to develop initiatives according to risks and to share prioritised initiatives with the teams, but also as a tool for communication with our stakeholders.



## RISK EVALUATION METHOD

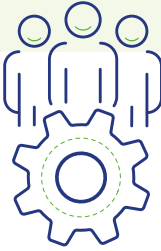
Each topic of the risk analysis is subject to a presentation of the context, the challenges and the key events for each annual period. The risk matrix has the following components:

- Impact: Minor/Moderate/High/Major (given a level of 1 to 4)
- Frequency: Rare/Infrequent /Likely/Very Likely (given a level of 1 to 4)
- Types of impact:
  - Financial
  - Customer Service
  - Safety
  - Environment / Biodiversity
  - Social
  - Governance
  - Legal
  - Organisational
  - Image
- Risk rating: Criticality = Impact x Frequency
- Actions undertaken: they are equally associated to each risk and review during the annual update of risks.

### Updating of the method in 2024

This risk analysis was brought up to date in 2024 with the appearance of new criteria to be able to have a double materiality analysis:

- Real or potential impact
- Extent of the risk (limited or extended)
- Its irremediable character
- The associated financial risk
- The associated opportunity
- The financial opportunities
- The scope in question (its own operations, the upstream or downstream value chain)
- The timescale



## IMPLICATIONS, MAJOR RISKS AND OPPORTUNITIES AND THE LINKS WITH STRATEGY AND THE ECONOMIC MODEL

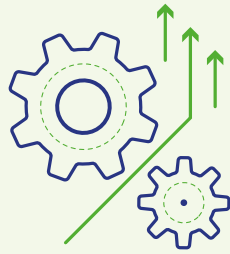
The previously presented 4 challenges form the basis of our CSR policies from which we will fix the aims of our responsible management system.

The consideration of these challenges results in an analysis of the impact, the risks and the opportunities on the 3 ESG pillars, the creation of our materiality matrix and the implementation of an ambitious plan of action covering the 14 commitments on environmental, social

and governance factors, implicating all employees and stakeholders.

This approach is naturally and necessarily in keeping with and following all relevant legal and regulatory requirements. It must show real transparency, not only with regards to our initiatives but also with regards to the reality of our ESG performance.





## IDENTIFICATION AND EVALUATION OF IMPACT, RISKS AND OPPORTUNITIES

ALiS carried out a complete risks and opportunities analysis in the domains of Environment, Social and Governance, conditioning its economic resilience and its capacity to respond to the challenges faced today and in the future by the transport sector.

This work was carried out at all levels and for all aspects of the activity of the company involving all departments.

A specific analysis of climate risks was carried out distinguishing physical and transition risks through a climate resilience study:

- **The physical risks:** The capacity of the infrastructure to adapt to the physical impact of climate change
- **The transition risks:** The capacity of the company managing the infrastructure to adapt to previously implemented socio-economic transition scenarios or in response to climate change.

### THE IMPACT OF PHYSICAL RISKS

The geographical location of ALiS should provide major protection against the majority of phenomena resulting from climate change in both the short and medium term. Even if the potential changes in the climate do impact the area and require adaptations and specific investment, the climatic conditions should remain such that no major changes to living conditions are required and to how they are generally taken into account (excluding extreme phenomena).

Equally, the investments required should remain relatively limited and will naturally be included in the changes in regulations that are currently being drawn up at a French and European level. These adaptations could be arguments

to be used in case of any renegotiation of the concession contract with the French State.

Some new risks could nevertheless occur (forest fires for example) or become more intense (flooding, etc.) but, there again, at a scale which will allow the continuation of daily operations without having to implement significant adaptations.

The increase in the frequency of extreme phenomena, difficult to forecast remains the most important point to be rigorously monitored. It must lead ALiS to maintain a great flexibility in its capacity of intervening even if they are phenomena on such a scale that the impact will affect more than simply that of the A28.

### THE IMPACT OF TRANSITION RISKS

All the transition scenarios place major pressure on the transport sector, particularly with regards to achieving carbon neutrality. The priority for decarbonisation must be through vehicle power plants and an improvement in energy performance of vehicles (weight, power optimisation, etc.). The impact will nevertheless be real for vehicle charging and replenishment infrastructure (electric, H2 and biogas in particular).

The change in the levels of traffic is an item which greatly varies depending on the scenarios. From +30% to -400%, the various scenarios present figures which are diametrically opposed. These assumptions made at a national scale are also extremely difficult to extrapolate at a local level:

- The increase in temperatures could change holiday habits in favour of Brittany and Normandy versus the southeast of France;
- A lowering of speed limits on motorways could render the network less attractive but the state of the secondary network, which has suffered from underinvestment, could compensate for the reduction in speed limits;

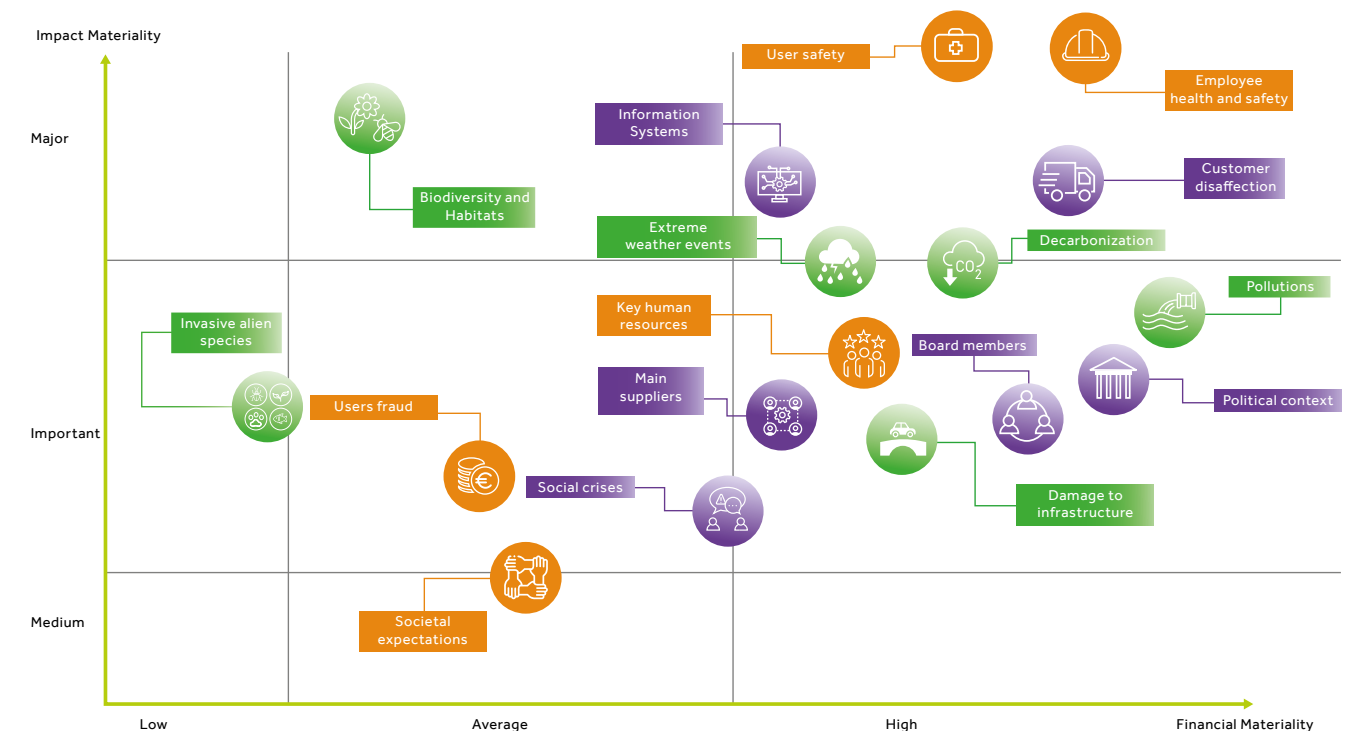
- The current change in work practices and the increase of the number of people working part of the week from home could lead to less frequent but longer journeys, between Paris and the neighbouring regions, where motorists are more likely to use the motorway network.
- The migration of industry, if it is confirmed, could equally impact the volume of HGVs, HGVs which could be heavier in the future as better optimised.
- The willingness for a shift to modal transport could equally increase the offer for inter-city coaches for destinations which are insufficiently served by the rail network.

ALiS will also be confronted with all the measure affecting companies: energy efficiency of buildings, increase in the price of fossil fuels, transition of the company's vehicle pool, integration of renewable energy into the energy mix, carbon capture at artificial areas, etc.

2.4

## THE DOUBLE MATERIALITY MATRIX

In 2024, ALiS carried out a further evaluation of the double materiality based on the principles and requirements set out in the CSRD. Even though the latter is not yet formally applicable to ALiS, we have chosen to incorporate it as of now into the structural principals, particularly with regards to this analysis of double materiality.



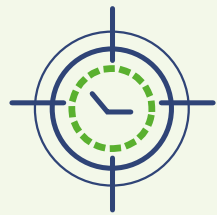


# 3.

## OUR GOVERNANCE POLICY







# OUR COMMITMENTS



## A GOVERNANCE COMMITTED TO THOROUGHNESS AND TRANSPARENCY

Our governance policies rest on the principles of transparency, integrity and responsibility. It is embodied in a rigorous ethical charter, shared by all our employees and partners, and with constant vigilance regarding the protection of personal data, in accordance with the General Data Protection Regulation (GDPR).

Our responsible procurement initiative guarantees equitable and sustainable relations with our suppliers, by incorporating ESG criteria in our selection process.

Cyber security equally constitutes an essential pillar of our governance, with a programme for the modernisation and continuous safeguarding of our information systems.

The Board plays an active role in the supervision of our ESG strategy, by means of regular reviews and a specific committee.

Finally, we have strengthened our mechanism for extra financial reporting so as to anticipate the requirements of the CSRD directive and to ensure reliable and clear information useful for all our stake holders.

### The aims of Sustainable Development

Committed to an ambitious process of societal responsibility, ALiS has drawn on the 17 Sustainable Development aims of the United Nations Organisation, to structure its actions. Conscious of its role in ecological and social transition, the company is concentrating its efforts on 6 priority SDGs: good health and well-being (SDG 3), decent work and economic growth (SDG 8), industry, innovation and infrastructures (SDG 9), responsible consumption and production (SDG 12), climate action (SDG 13) and life on land (SDG 15). These priorities guide our concrete actions at the service of a sustainable motorway and a resilient region.

### The 6 goals of ALiS



### United Nations Global Compact

Since 2021, ALiS has been committed to the United Nations Global Compact and its Ten principles of the respect of Human Rights, employment standards, the environment and the fight against corruption. We have made the commitment to implement the Ten universal principles and to annually communicate on the progress made.



## OUR GOALS



### Reporting and indicators

ALiS is committed to structuring a robust and clear ESG reporting mechanism, in line with the expectations of stakeholders, anticipating the requirements of the CSRD directive. This goal aims to provide reliable internal indicators, improve the traceability of our extra financial data and to ensure regular, clear accessible communication on our commitments and results. This strengthening of the ESG management will provide the necessary tools to our governing bodies for the carrying out the strategic monitoring of our sustainable development.

**Aim: Strengthen the precision and reliability of our ESG reporting for our stakeholders**

### Cyber security

We are pursuing the implementation of a robust infrastructure, continuing to strengthen our governance safety policies and raise the awareness off all our employees of the importance of cyber security. We carry out annul penetration tests, proactively deal with all vulnerabilities, and incorporate cyber security into the supply chain. Through these initiatives, we aim at protecting our systems while sustaining the growth and resilience of our company.

**Aim: maintain a secure environment which protects our information systems, our data and our infrastructure against all potential menace.**

### Responsible procurement

Within the framework of our ESG, ALiS is committed to implementing a policy of responsible procurement with its main suppliers, by systematically incorporating environmental criteria in its consultations. This goal aims at strengthening the coherence of our value chain with climate initiatives, particularly with regards to procurement as it greatly contributes to our greenhouse gas emissions (scope 3). Through this initiative, we aim to initiate a challenging and transparent dialogue with our partners, so as to be able to better manage, monitor and reduce the indirect carbon footprint of our activities.

**Aim: Structure and manage a responsible procurement policy so as to control our indirect impact on our greenhouse gas emissions.**





# OUR INITIATIVES

## CSR Governance

ALiS has been committed for a number of years to a voluntary societal responsibility. Over the last 4 years, CSR policy has come a long way, recognised, not only locally, but also through international evaluations. The creation of a department specifically devoted to ESG matters highlights the ambition of ALiS in this regard.

Today, CSR is an integral part of all our services and activities. It has become an essential component company culture, influencing all our strategic and operational decisions. All our teams now include CSR criteria into their daily tasks and jobs. ESG performance is supervised by the Board, thus guaranteeing the strategic incorporation of environmental, social and governance criteria in all aspects of the management of the company. We firmly believe that this holistic approach not only enables us to meet the increasing expectations of our stakeholders but also to strengthen our overall performance and our resilience to future challenges.

## GRESB et ECOVADIS

We are proud to announce that ALiS obtained an exceptional score of 97/100 and 5 stars in the GRESB evaluation of our ESG performance (highest score awarded by the international reference body). and the EcoVadis 2024 Gold medal. These recognitions are a testament of the excellence of our ESG performance and our continued commitment to incorporating sustainable practices in all our activities. These remarkable results are the fruits of relentless work and the determination of our teams in all our departments. It reflects our ambition to aim for excellence in terms of ESG and to meet the high expectations of our stakeholders. We will continue with this thorough evaluation exercise every year, so as to maintain and improve our level of performance. Our aim is to continue to progress and innovate, to make ALiS a leader in the field of environmental, social and governance responsibility.



## Information systems and cyber security

### Major Initiatives carried out in 2024

- **MISI project:** This project, started at the end of 2023 and which was carried out over the whole of 2024, enabled the implementation of a new network infrastructure, a new system architecture, the securing of functional systems and reliable governance. These improvements have strengthened the security and adaptability of our systems, facilitating inter connexions and the protection of data.
- **Proactive and available supervision:** We have incorporated mechanisms of proactive supervision, action logging and high availability so as to guarantee the continuity of service and minimise interruptions.
- **Governance and performance indicators:** Adoption of performance indicators of our system and the study for the implementation of an Information Systems Security Policy to strengthen our governance.
- **Penetration tests and management of vulnerabilities:** Annual penetration tests and proactive management of vulnerabilities have been carried out so as to identify and correct security loopholes.
- **Digital sobriety:** Raise the awareness of employees to a more measured and responsible use of digital resources.



## A reputed management system

**Obtaining ISO 14001 certification** in November 2024 marked a major milestone in structuring our practices. It confirms that our environmental management system and the integration of continuous improvement principles into operational management are robust. It covers all ALiS activities, from design to operations, along the Alençon–Rouen corridor, including the Bosrobert and Chaumont sites.

## Transparency, sobriety, exemplariness

The publication of online CSR indicators and the expansion of daily energy-efficient practices (fully electric vehicle fleet, shared equipment, energy-saving measures, differentiated waste management) reflect ALiS's commitment to aligning words with action. Internally, ALiS also strives for excellence by adapting working conditions, improving workstation ergonomics, and involving staff directly in assessing their needs.



## A collective trajectory to performance and reduction of carbon intensity

This participative governance approach is illustrated by tangible projects, such as the development of the **Operations Assistance System (EAS)**, led in part by the **Operational Efficiency** working group. In partnership with the company Data New Road (DNR), the mobile and web application Vigie Réseau ("Network Lookout") was tested and released in a beta version in September, following several workshops. Designed for sustainability agents, SMEC (Scheduling, Management and Environmental Coordination), and on-call staff, Vigie Réseau helps optimise field data collection and team coordination. The next step? Full-scale deployment is planned for January 2025.



## Concrete levers to reinforce the financial performance

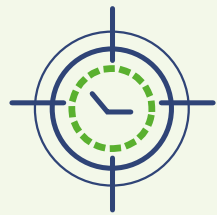
Several field scouting missions were carried out by the dedicated working group to prepare for the **installation of GSM antennas along the A28 motorway**. This project, led in partnership with Viaveis, pursues three objectives: **improving mobile network coverage** in areas near the motorway, **reducing dead zones** for users, and **generating new revenue** by leasing antenna towers to telecom companies.



# 4.

## OUR ENVIRONMENTAL POLICY





# OUR COMMITMENTS



## Concrete measures in favour of the climate and the preservation of biodiversity

ALiS environmental policies are based on two major priorities: decarbonisation of our activities and the preservation of biodiversity. These structured commitments guide our 2025 2030 strategy, and follow current international scientific standards.

Our low carbon trajectory, based on the SBTi methodology, aims at achieving carbon neutrality as of 2050. AS a result of concrete initiatives - the electrification of our fleet of vehicles, abandon of fossil fuels, electricity contracts with a 100% guarantee of coming from renewable sources, self-consumption of photovoltaic electricity - we have already gone beyond our targets for 2030 on scopes 1 and 2. For scope 3, more particularly regarding procurement, the issue is to strengthen the work we do with our suppliers in order to hone and reduce their indirect emissions.

At the same time, our 2025 2030 biodiversity strategy will, from now on, be based on the SBTN (Science Based Targets for Nature) methodology, so as to structure our initiatives around the restoration of ecosystems, fight against all forms of pollution and the raising of awareness of our stakeholders.

This approach is supplemented by strengthened commitments towards the preservation of water resources, the circular economy and energy efficiency, with concrete projects such as the collection of rainwater, the systematic recycling of waste and the energy refurbishment of our buildings.

At the end of 2024, all this commitment was rewarded through obtaining ISO 14001 certification, which thus recognises the strength and resilience of the environmental management system of ALiS.

Our ambition for the coming years is clear: make the Autoroute de Liaison Seine Sarthe (A28 Rouen Alençon motorway) a model of sustainable mobility, service the region of Normandy and future generations.

## Act in accordance with the Paris Agreement

ALiS has aligned its climate strategy with the trajectory of the Paris Agreement, with the aim of reaching carbon neutrality as of 2050. Using the SBTi methodology as a reference, our initiatives aim at limiting global warming to +1.5 °C, by significantly reducing our direct and indirect emissions.



## Preserve living organisms, in keeping with the global framework for biodiversity

ALiS has aligned its initiatives regarding biodiversity in keeping with the dynamics of the Kunming Montreal Global Biodiversity Framework. By structuring its 2025 2030 strategy around the recommendations of SBTN methodology, the company is implementing concrete initiatives to restore ecosystems, preserve natural habitats and fight against all pressure and stress place on living organisms, in close cooperation with all institutions and organisations of the Normandy region.



## OUR GOALS

### Biodiversity

Within the framework of its environmental strategy, ALiS is committed to structuring and managing an ambitious programme for the preservation of biodiversity along the entire length of the motorway. This aim is structured around the recommendations of SBTN (Science Based Targets for Nature) methodology, which proposes a rigorous methodology to measure, prioritise and reduce pressure exerted on ecosystems. In close cooperation with regional institutions and organisations, ALiS intends to participate in the restoration of natural environments, strengthen ecological continuity and incorporate its infrastructure as a component at the service of living organisms at a local level.

**Aim: Structure and manage a biodiversity preservation programme along the entire length of the motorway, using the SBTN methodology as a reference and cooperate with local institutions and organisations, whilst taking into account the green, blue and dark infrastructures at a department level around our infrastructure.**

### Decarbonisation

ALiS is continuing with its commitment to carbon neutrality as of horizon 2050 through the structuring of an ambitious and cross functional decarbonisation strategy. This strategy is founded on three complementary levers. Firstly, controlled management of the energy used in our building and on the infrastructure, through the reduction of our electricity consumption and the optimisation of the self-consumption of our solar energy production. Secondly, the transition towards low carbon mobility, through the continued conversion to electric vehicles for the whole fleet of service and company vehicles, the conversion of operations vehicles to use XTL renewable fuel and the continued deployment of electric vehicle charging stations. Thirdly, we incorporate our climate obligations into all our procurement and works, by requiring our main suppliers to reduce their indirect emissions (scope 3) relative to our value chain.

### Aim:

- **Energy management and self-consumption**  
Manage the energy used in our building and infrastructures compared to 2023 through the reduction of our electricity consumption and the optimisation of our solar energy production.
- **Low carbon mobility**  
Continue the conversion to electric vehicles for the whole fleet of vehicles and convert operations vehicles to XTL where electrification is not an option.  
Continue the deployment of electric vehicle charging stations (for both cars & vans and for heavy goods vehicles) over the entire length of our infrastructure in cooperation with our partners.
- **Manage the emissions of our procurement**  
Incorporate our climate obligations into all our procurement and works, as well as our main suppliers to reduce the carbon footprint of scope 3 (excluding traffic).



## OUR GOALS

### Water resources

ALiS is committed to strengthening the sustainable management water through rigorously controlling water consumption at its rest & service areas and its infrastructures. This goal aims at optimising usage, limit waste and raise the awareness of users to the importance of responsible consumption. At the same time, we are developing mechanisms for the collection and use of rainwater, particularly for the washing of operations vehicles, the production of brine during winter weather operations and also for the maintenance of installations. This integrated approach contributes to the reduction of our water footprint whilst strengthening the resilience of our infrastructure against climate issues.

#### Aim:

- **Control our water consumption**

Manage the consumption of water at our rest & service areas.

Manage the collection and use of rainwater.

Manage the impact of our activities on water resources (verification of carriageway run off water in the spill off water basins, verification and management of brine during winter weather operations)

### Circular economy

ALiS is committed to studying ways of reducing the production of waste at all its sites and locations and increase the share of recyclable waste, in particular regarding the sorting and recycling of waste produced by the company and by users at the rest & service areas. The aim relies on a better management of waste produced and continuous improvement in the waste sorting processes.

Regular analysis of collected waste enables us to quantify the progress made and identify levers for action. This initiative is part of the logical process of co-construction with our suppliers and service providers, so as to incorporate the principles of circular economy all along the value chain.

#### Aim:

**Quantify the reduction of our waste through an analysis of the sorting of waste and by cooperating with suppliers and service providers.**

**Increase the share of waste which can be recycled.**

**Quantify non-hazardous waste produced at our rest & service areas and monitor the evolution of sorted waste so as to have better recycling.**



## OUR INITIATIVES

### Our low carbon path

The ambition of ALiS for the years to come is clear: **Commit to carbon neutral mobility.**

ALiS is accelerating its transition towards a low carbon motorway by implementing an ambitious strategy structured around the SBTi methodology and our commitment to Net Zero as of 2050.

This transition can be seen through the in-depth transformation of our working practices: continued conversion of the whole fleet of vehicles to electric vehicles and combustion engine vehicles using XTL renewable fuel, drastic reduction in consumption of fossil fuels, new electricity contracts with a 100% guarantee of coming from renewable sources, production and self-consumption of photovoltaic electricity. We have equally incorporated carbon capture initiatives to compensate for a certain amount of our emissions. This dynamic counts on the complete involvement of all our staff, participating on a daily basis, making decarbonisation a group project.

**In keeping with our Normandy regional anchorage, our willingness to build an exemplary motorway, at the service of all and of sustainable mobility.**

### Updating of our trajectory and reduction of greenhouse gas emissions



#### "Reduction of Greenhouse Gas"

**The aims for the reduction Greenhouse Gas emissions of ALiS remain in keeping with the science and with the worldwide aim of restricting the increase in temperatures in accordance with the Paris Agreement.**

ALiS reached and even surpassed its targets for 2030 for scopes 1 and 2 as of 2024, due to the significant efforts made on the reduction in the consumption of fuel of combustion engine vehicles and the switch towards electric vehicles, as well as a reduction in electricity consumption.

The reduction in emission should continue according to the anticipated trajectory of the greenhouse gases reduction path and even surpass it as a result of the projects currently being implemented (use of XTL biofuel, replacement of the oil-fired boiler by a Miscanthus fired boiler, new electricity contracts, continued installation and deployment of photovoltaic panels).

For scope 3, efforts will have to be centred on "Procurement", working with our main suppliers in order that they hone their emissions and work with them to reduce the emissions.

However, regarding traffic, this issue remains principally conditioned on changes in regulations. Nevertheless, the significant deployment by ALiS and its partners for its users of electric vehicle charging stations for cars and vans and the first electric charging stations for HGVs actively contribute to the reduction in the GHG emissions of traffic.



Our results for greenhouse gas emissions compared to 2023:

Scopes	GHG results 2023 (GHG Protocol)	GHG results 2024 (GHG Protocol)	Evolution 2023 / 2024
Scope 1	359 t CO <sub>2</sub> e	208 t CO <sub>2</sub> e	-42%
Scope 2 - location based	26 t CO <sub>2</sub> e	14 t CO <sub>2</sub> e	-45%
Scope 2 - market based	-	5 t CO <sub>2</sub> e	-
Scope 3 - excluding traffic	11 309 t CO <sub>2</sub> e	3 991 t CO <sub>2</sub> e	-65%
TOTAL - excluding traffic	11 694 t CO <sub>2</sub> e	4 213 t CO <sub>2</sub> e	-64%
Scope 3 - traffic based	143 554 t CO <sub>2</sub> e	143 028 t CO <sub>2</sub> e	-0.4%

- The calculation of the carbon has been carried out in accordance with the GHG protocol method:
- Inclusion of depreciable acquisitions delivered during the year
  - Removal of fixed assets
  - Calculation of Scope 2 in accordance to the Location based & Market based methods
  - Inclusion of the figures for electricity consumption for scope 3 in accordance to the Location based method

Analysis for each scope:

Scope 1 :

- The decrease is essentially due to the reduction of distances covered by combustion engine vehicles of 26% and the increase in the proportion of distances covered in electric vehicles (+16%) compared to combustion engine vehicles.

Scope 2 :

- Emissions due to electricity consumption decreased by 45% between 2023 and 2024 due to both a decrease of the value of the emission factor between the two years (45%) and the decrease in electricity consumption.  
In market-based terms, taking into account the guaranteed green electricity, emissions stand at 4.9 tCO<sub>2</sub>eq (vs 15 tCO<sub>2</sub>eq in location-based terms).

Total contribution of avoided emissions: 2.5 tCO<sub>2</sub>eq

- We can equally give a value to avoided emissions through the production of electricity from the photovoltaic panels and subsequently added to the grid and the additional kilometres covered by electric vehicles compared to last year.

Scope 3 :

- The reduction of scope 3 (excluding traffic) is due to a decrease of nearly 80% of emissions produced by installations and equipment. The major carriageway maintenance and resurfacing works included in this scope were in fact carried out in 2023.



Our results for greenhouse gas emissions compared to 2021

Scopes	GHG results 2021 (Référence - GHG Protocol)	GHG results 2024 (GHG Protocol)	Evolution 2021 / 2024
Scope 1	498 t CO <sub>2</sub> e	208 t CO <sub>2</sub> e	-58%
Scope 2	28 t CO <sub>2</sub> e	14 t CO <sub>2</sub> e	-48%
Scope 3 - excluding traffic	3 828 t CO <sub>2</sub> e	3 991 t CO <sub>2</sub> e	+4%
TOTAL - excluding traffic	4 354 t CO <sub>2</sub> e	4 213 t CO <sub>2</sub> e	-3%
Scope 3 - due to traffic	127 033 t CO <sub>2</sub> e	143 028 t CO <sub>2</sub> e	+12%

Reminder of our objectives

Scopes	2025	2030	Net Zero aim
Scope 1	-22%	-42%	2050
Scope 2	-20%	-42%	2035
Scope 3	-10% <sup>1</sup>	-25% <sup>1-2</sup>	2050

- 1: excluding traffic  
2: compensation of an additional 10%

The main projects for the period 2025 2030

ALiS is accelerating the launching of its projects so as to keep to the trajectory between now and 2030, will continue with its presentation each year of the results of the initiatives carried out and will update, publicly, its low carbon trajectory.

**Buildings**

- Works on the energy efficiency of our main buildings;
- Replacement of the oil-fired boiler at operations centre Miscanthus fired boiler;
- Transition to LED lighting everywhere possible;
- Increase the recycling of waste.

**Stakeholders**

- Acceleration of our responsible procurement initiatives to involve sub-contractors and major suppliers;
- Reduction of the carbon footprint arising from our works and procurement;
- Closer dialogue with our sub concession holders.

**Energy**

- Monitoring and management of our electricity consumption of all our sites and locations (buildings and toll plazas);
- Conversion to electric equipment for green space management and works;
- Renewal of our electricity supply contracts to contracts guaranteed 100% renewable energy;
- Continuation of the programme for the installation rooftop, on the ground and off the ground photovoltaic electricity producing plants;
- Deployment of responsible digital use policies.

**Vehicles**

- Finalisation of the conversion of our fleet of vehicles to electric vehicles and vehicles using biofuel.



# OUR BIODIVERSITY STRATEGY



Faced with the accelerated collapse of biodiversity, highlighted by the Kunming Montreal Global Biodiversity Framework adopted in 2022, ALiS has made the preservation of living organisms a major strategic issue. This priority, widely shared with our stakeholders, constitutes a core element of our environmental policies and of our regional anchorage. Our ambition is clear: **make our infrastructure a vector of ecological resilience.**

Our biodiversity strategy is founded on four complementary pillars:

- Train and raise awareness of all our staff, partners and stakeholders on the protection and sustainable management of biodiversity;
- Fight against climate change by reducing our greenhouse gas emissions, following our low carbon trajectory;
- Preserve natural habitats and restore local ecosystems crossed by our network;
- Fight against all forms of pollution and promote circular economy so as to limit our footprint in natural environments.

These policies are materialised through a number of concrete initiatives carried out in partnership with local institutions and organisations.

In 2022, ALiS took a first step by signing the 10 common principles of the "Companies Committed to Nature" programme. This programme set up by the French Office of Biodiversity allows us to better understand our dependence and impact on biodiversity in order to draw up an action plan which benefits the company, our employers, our suppliers and our region.  
In 2023, ALiS codified, submitted and validated its plan of action with Companies Committed to Nature.

In 2025, ALiS will codify the monitoring of this plan of action and will initiate the renewal of its commitment.



Our action plan:

- |  |   |
|--|---|
| <ul style="list-style-type: none"><li>• Raise awareness between now and 2024 of all our local stakeholders, our suppliers and local institutional bodies on the protection and sustainable management of biodiversity within the scope of the activities of ALiS;</li><li>• Reduce our greenhouse gas emissions between now and the end of 2025: reduce our emissions by 18% for scopes 1 and 2, and 10% for scope 3; self-consuming our renewable energy and representing 20% of our total consumption of energy;</li></ul> | <ul style="list-style-type: none"><li>• Preserve 35% of existing natural habitats restore or create a pond par year between now and 2025;</li><li>• Minimise the impact of the waste of our customers by implementing waste sorting at 100% of our rest areas between now and 2024;</li><li>• Reduce our waste by 30% between now and 2025;</li><li>• Train and raise awareness of 100% of our ALiS employees between now and 2025.</li></ul> |
|--|---|

What are green and blue infrastructures?

(source: Ministry for Ecological Transition, Biodiversity, Forests, Sea and Fishing)

Green infrastructure refers to natural and semi natural environments on land.  
Blue infrastructure refers to aquatic and waterlogged environments: rivers, streams, canals, ponds and wetlands. Green and blue infrastructures take into account the ecological functioning of ecosystems and species in land use planning for all biodiversity both remarkable and ordinary.  
They aim at **halting the loss of biodiversity**, by preserving and restoring **networks of natural environments which enable species to circulate and interact**. These networks of interaction, **called ecological continuities**, are comprised of biodiversity reservoirs link one between the other by ecological corridors.



What is dark infrastructure?

(source: OFB – French Office for Biodiversity)

Although green and blue infrastructures (GBI) affect all ecological continuities, in practice, they have been often implemented for essentially diurnal species.  
In order to focus on the specificities of the fragmentation of habitats from artificial lighting during the night, the French Office for Biodiversity has introduced the initiative of Dark Infrastructure, the aim of which is to fight against this phenomenon. The aim is to preserve or restore ecological networks favourable to nocturnal life.



"Fight against pollution"

**Fight against pollution: ALiS has implemented an organisation and provided associated resources to deal with routine and urgent situations of pollution.**





## PRESERVING THE WATER RESOURCE : A TANGIBLE PRIORITY

From managing motorway ponds to ecological innovations and daily maintenance actions, ALiS launched a series of initiatives in 2024 to preserve water quality, prevent pollution, and address biodiversity and climate change challenges.

These efforts have led to development projects, all with the same imperative : to permanently protect the environments crossed by the A28 motorway.

### Reinstatement of a drainage trench

A drainage trench was restored near the Le Bouillonay stream, following a recommendation from the Mixed Union of the Touques River Watershed.

### Installation of an antipollution barrier kit

The Operations Centre is now equipped with an anti-pollution barrier kit to reduce the risk of accidental pollution spread.

### Scheduled monitoring of our ponds

The SGS laboratory conducts regular physicochemical analyses of 22 ponds located near the motorway infrastructure, a concrete action to protect against the pollution risk.

**In addition, samples are taken in natural habitats to assess the impact of emissions on downstream ecosystems.**



## VEGETAL RAFTS TO NATURALLY FILTER RAIN WATER

**In summer 2024, ALiS launched an experimental project at the Bernay interchange pond,** with the support of the Eure Department's Regional Directorate for Territories and the Sea. Two plant-based floating rafts were installed in a biodiversity-sensitive area.

These floating green islands use plants whose roots absorb some of the pollutants in rainwater runoff from the motorway, such as de-icing salts.

**In addition to filtering water, they provide a small refuge for insects, birds, and small animals.**



## SKILL IMPROVEMENT OF THE TEAMS

**Two employees attended a training course on pond characterization, provided by the Conservatory of Natural Areas.**

It was an opportunity to expand their knowledge and, in the field, to observe encouraging signs of ecological recovery just a few months after the pond's restoration: frogs, newts, and plant life had already returned.



## GREEN AREAS : TOWARD A SUSTAINABLE AND MASTERED MAINTENANCE

Green space management has also evolved, with the testing of a new protective casing for string trimmers to reduce splatter and enhance worker safety, and the deployment of the CHAPTRACK tool carrier in hard-to-reach areas. Full embankment mowing was carried out over two months, with phased traffic direction adjustments to reduce workers' exposure.

## ADAPTING OUR PRACTICES, PRESERVING BIODIVERSITY

In 2024, multiple initiatives illustrated the growing integration of environmental stakes from the beginning of projects.

### Better Consideration of Fauna and Flora

During a pond restoration, our partner Eurovia carried out the capture and safe release of amphibians and small wildlife, respecting environmental demands of ALiS. This practice is becoming standard for both new construction and restoration projects.

### Highlighting the vegetal heritage

On a 2.06-hectare plot in Capelle-les-Grands (Eure), 2,036 trees were planted to enhance the vegetation cover, improve air quality, and capture up to 200 tons of CO<sub>2</sub> per hectare (according to CEREMA estimates). A concrete gesture in favor of climate and biodiversity.



## ECO GRAZING CONTINUES ON THE A28 MOTORWAY

**ALiS renewed its partnership with a farmer from the Orne department to maintain seven roadside plots along the A28 motorway using a flock of sheep and goats.** This eco-grazing initiative is based on a temporary occupancy agreement and CSR sponsorship. It combines ecological maintenance, support for local agriculture, and sustainable easement management.



# OUR ENVIRONMENTAL PARTNERSHIPS



- **League for the Protection of Birds (LPO)** to support ALiS in drafting a strategic biodiversity plan;
- **Association for the Preservation of the Black Bee**, which has installed beehives on our motorway margins and sells its honey through our sub-concessionaires;
- **Bossy Cevert Association:** planted 416 trees in hedgerows and micro-forests in the commune of Voiscreville;
- **Orne Hunting Federation**, which monitors 5 of our wildlife crossings to improve animal passage;
- **Conservatory of Natural Spaces**, which supports us in the restoration and creation of ponds;
- **La Ferme du Bec Hellouin**, with whom ALiS supports the 2023-2030 research programs of the Bec Hellouin Farm Institute;
- **Le Chêne and La Dame Blanche associations**, which care for and treat animals found along the route;
- **National Forest Protection Center (CNPFF)**, with which we conduct soil studies for reforestation projects;
- Various partnerships have also been established with **local farmers** for grass mowing, eco-grazing, beehive installations, etc..
- Membership in the **Regional Action Center for Environmental Education Development**, which enables the implementation of actions contributing to environmental education and the promotion of an eco-citizen culture.
- The **National Stud of Le Pin** promotes the development of electromobility. Development of a tourist electromobility station composed of electric-

assisted bicycles and small electric vehicles to facilitate the playful and ecological discovery of the 1,100 hectares of the estate.



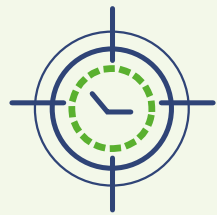


5.

## OUR SOCIAL & SOCIETAL POLICY







# OUR COMMITMENTS



## A social and regional commitment

The social and societal policies of ALiS are an integral part of overall vision of sustainable performance, founded on responsibility, ethics, fairness and regional anchorage. Present in three Normandy Departments— Orne, Eure and Calvados — ALiS always acts in the interest of its employees, its partners and local institutions and organisations to build a resilient motorway, serving the region and future generations.

Our policies are based on a number of structuring principles:

**The health and safety** of our employees, our users and our partners, with the clear aim: "Zero Injuries". This principle guides all our initiatives of prevention, training and continuous improvement of working and travelling conditions.

**The development of skills** of all our employees, through personalised professional training, personalised support schemes and active professionalization policies. This dynamism aims at strengthening the employability, expertise and commitment of each and every one.

**Diversity, fairness and inclusion**, which are inseparable from our company culture. ALiS promotes equal opportunities, the fight against all forms of discrimination and actively supports occupational integration, particularly through partnerships with local organisations.

**Respect of human rights**, a fundamental principle of our commitment as reflected as a signatory to the United Nations Global Compact. We ensure that all our internal practices and those of our partners are in keeping with French and international with regards to work, dignity and non-discrimination.

**Customer experience**, regarded as a lever for quality of service and social bond. We strive to provide a motorway which is accessible, fluid and safe and connected to the expectations of our users, promoting local produce and products, sustainable services and local partnerships.

Finally, **our regional anchorage** constitutes a fundamental part of our societal initiatives. By supporting local initiatives falling within the scope of our overall policies, by prioritising working with Normandy based organisations in all of our projects, ALiS affirms its role as a committed social and economic partner at the service of its region.

This policy which has been in place for a number of years is based on **active involvement of all staff**, who are fully integrated into the ESG initiative of the company. Their daily involvement, their professionalism and their attachment to the region are the driving force behind our collective success.

## OUR GOALS

### Health and safety

Safety is an absolute priority for ALiS, both for its employees and users, and for its sub-contractors and suppliers. Through the deployment of our "Zero Injury" policy, we are aiming to be exemplary in terms of risk prevention over the whole of our network. This aim, founded on a holistic approach, combining continuous improvement of equipment and installations, the adoption of a shared culture of continuous vigilance and educate on the subject of behaviour at all levels of the organisation. By simultaneously taking action practices, the tools and behaviour, ALiS intends safety to become a collective reflex and a shared value, at the service of a safer work and travelling environment.

#### Aim: Zero Injuries

**Reach an exemplary level of safety over the whole ALiS network through the deployment of a "Zero Injuries" policy for all our employees, sub-contractors and suppliers, by taking actions on behaviour, equipment and installations and a safety culture.**

### Professional career

ALiS places skills development at the heart of its social policies, in direct connexion with the evolution of jobs and transformations taking place in our sector. ALiS aims at offering each and every employee a safe and rewarding career path, adapted to the challenges of tomorrow. This is done by means of concrete initiatives regarding continuous training, by raising awareness of climate and societal issues, increasing skills in safety and sustainable practices, by participative management whilst remaining attached to quality of life at work. By promoting social inclusion and diversity at all levels of the organisation, ALiS aims to ensure that each and every one has the means to succeed, progress and actively contribute to the overall performance of the company.

#### Aim:

**Strengthen the development of the skills of each and every employee, in conjunction with the issues of ESG, safety, quality of life at work and the evolution of jobs whilst ensuring inclusion diversity.**

**Continue to raise awareness and provide training on environmental issues to our staff and to our partners.**





## Customer experience

As part of our ESG commitment, we place our customers at the heart of our societal responsibility. In accordance with our customer charter, we have set ourselves the aim of guaranteeing a mobility experience which is safe, fluid and sustainable. This is demonstrated through reliable and real time information, rapid and efficient roadside assistance, as well as thorough maintenance of our infrastructure. We are also committed to limiting the impact of carriageway and infrastructure works on daily journeys, to promoting carbon free mobility, to guaranteeing the availability of our electric vehicle charging station and to encouraging the sorting and recycling of waste at our rest & service areas.

These concrete initiatives, regularly measured, aim at strengthening customer satisfaction whilst actively contributing to the ecological transition.

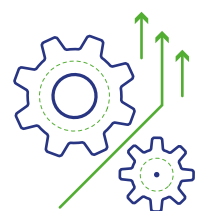
### Aim:

**Improve customer experience whilst ensuring sustainability and safety over the whole of our network.**

## OUR INITIATIVES

### Ambitions 2028

As part of this dynamic, the Ambition 2028 company project constitutes a structural lever. It aims at involving all staff in cross functional projects, in connexion with the strategic aims of ALiS. This programme promotes cooperation, innovation and adoption of ESG goals by all teams and departments, by strengthening company culture and individual commitment.



■ **Operational Efficiency**



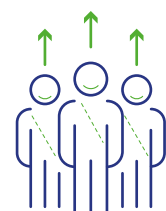
■ **Extra-Financial Performance**



■ **Live well and work well together**



■ **Financial Performance**



■ **Customers Experience**

## AN INCLUSIVE AND SUSTAINABLE HANDICAP POLICY

### The employment of disabled workers in 2024

The disability policy of the companies that make up ALiS reflects its commitment to a proactive and sustainable inclusion strategy, to keep the workers employed and allow them to advance in the company, and to improve the working conditions of disabled employees.

ALiS aims to ensure that employees with disabilities can access roles suited to their qualifications, or to keep them, as well as to advance in their career and receive training adapted to their needs.

**The legal requirement in 2024 was that 6% of the workforce be people with disabilities, equivalent to 5 employees.**

ALiS employed an average of 8 employees with disabilities, representing **10.98% of its total workforce.**



### FACILITATING MEDICAL ACCESS

In 2024, five employees with disabilities were granted a total of 10.5 days off for medical appointments as part of specific care provisions.

### SUPPORT TO LIGHTEN DAY-TO-DAY HOUSING

In addition, eight employees received **Universal Service Employment Vouchers (CESU), subsidized by ALiS up to €500 per year per person**, totaling €4,000 in support for home care services.

### NEEDS-ALIGNED WORKING CONDITIONS

To support the job retention, **ALiS adapts the working conditions to the needs of its workers.** In 2024, two disabled workers thereby benefitted from a personalised arrangement of their workstation.

**#activateur  
de progrès**  
**EMPLOI & HANDICAP**



STRONG ACTIONS IN FAVOUR OF SAFETY

The Safety Route Day in Argentan

During the “Safety Route Day” in Argentan, in partnership with the local police, the Orne prefecture, and safety associations, ALiS teams raised awareness among motorcyclists about the importance of respecting the safety corridor, using traffic cone demonstrations.



Motorcyclists staging posts during the Mans 24h Motorcycle event

At the 24 Hours of Le Mans motorcycle event, over 1,000 motorcyclists were welcomed at two rest areas—“La Dentelle d’Alençon” and “Domaine d’Harcourt”—with free toll access and road safety awareness activities.



Support to the National Awareness Campaign

ALiS supported the national awareness campaign by broadcasting a powerful film directed by Jean-Xavier de Lestrade during spring 2024, highlighting road safety risks.



DIALOGUE, SOLIDARITY, INCLUSION: HUMAN SCALE DYNAMICS

In 2024, ALiS stated its social anchoring through a series of initiatives toward the territory, the fragile public and intergenerational inheritance. These dynamics rely on strong partnerships, a constant outward approach and a will to energeise the daily solidarity values.

A mobility mural in Thénouville

A mobility mural organised by ALiS brought together local officials, institutions, and employees to address key challenges related to rural mobility: reducing carbon footprints, improving accessibility, and meeting user expectations.

The job fair in L'Aigle

ALiS took part in the employment and training fair in L'Aigle, an event dedicated to youth career guidance and support for job seekers. By showcasing its professions and expertise, ALiS strengthened local ties and contributed to professional integration.



ALiS Opens Its Doors to the Public

During Heritage Days, ALiS opened its doors to the public to showcase the behind-the-scenes of motorway operations.

Our partners: the Road Safety Office of the Orne Prefecture, firefighters, police, and towing services joined us to ensure the event's success.

PIZO practice : preparing for bad weather conditions

The inter-regional PIZO exercise (“Western Winter Weather Preparedness”) allowed ALiS to test its response plans in partnership with government services and Météo France—a full-scale drill essential to maintaining traffic flow in winter conditions.

ALiS at the young Norman triathletes’ side

ALiS supported the “Terres de Normandie” triathlon in Brionne, a major regional championship event. The company partnered with local authorities and helped equip young athletes, including Philomène, who stood out for her strong performance.



ACTIONS TO IMPROVE THE INTERVENTION CONDITIONS IN THE FIELD

Beyond these prevention actions, ALiS maintains its efforts to improve the intervention conditions in the field. At the Operations Center, a secure access ramp was installed to facilitate equipment cleaning and improve worker safety.

Maintenance teams will soon equip it with a hose reel and lighting system to ensure safer and more comfortable working conditions.

A NETWORK OF COMMITTED PARTNERS

The social and community initiatives carried out in 2024 were made possible thanks to a strong network of committed partners who worked alongside ALiS throughout the year. These partnerships, firmly rooted in local communities, bring life to an inclusive and participatory social policy





# 6.

## EXTRA FINANCIAL REPORTING





ENVIRONMENT

Carbon Assessment (GHG protocol)	Units	2024	2023
Scope 1	t CO2e	208	359
Scope 2 (location based)	t CO2e	14	26
Scope 2 (market based)	t CO2e	5	
Scope 3 (excluding traffic)	t CO2e	3 991	11 309
Scope 3 total	t CO2e	147 019	154 863
Total	t CO2e	147 241	155 248
Energy			
Heating oil	MWh	75	77
Diesel	MWh	732	1 259
Company car fuel	MWh	183	307
Non-renewable electricity	MWh	604	583
Renewable electricity	MWh	151	195
Water			
Consumed drinking water	ML	4.813	8.573
Recycled water	ML	0.040	0.095
Biodiversity			
Wild animal deaths	No.	101	90
Endangered species deaths	No.	0	0
Improved or restored habitat	ha	2	12
Waste			
Hazardous waste	tonnes	34.076	97.62
Non-hazardous waste	tonnes	191.9	39.3
Re use	tonnes	0.07	68
Recycling	tonnes	25.8	10.6
Compost	tonnes	0.07	0.66
Energy waste	tonnes	0	0
Incineration	tonnes	1.635	23.06
Dumping	tonnes	122.3	34.6
Unknown	tonnes	76.236	0

SOCIAL

Employees	Unités	2024	2023
Employees (FTE)	No.	82	81
Safety (ALiS employees)			
Deaths	No.	0	0
Lost-time workplace accidents	No.	1	2
Non-lost-time workplace accidents	No.	0	1
Near accidents	No.	13	16
Hours worked	h	145 395	146 618
Lost-time injury frequency rate	-	6,87	13,64
Non-lost-time injury frequency rate	-	0	6,82
Safety (accidents on the network)			
Accidents with injuries	No.	6	8
Declared material accidents (identified third party)	No.	142	167
Damage to motorway (identified third party – excl. accidents)	No.	22	28
Damage to motorway (unidentified third party)	No.	131	82
Training			
Average amount spent per FTE on training	€	3 244	3 854
% employees having received professional training during the year	%	100	97
% employees having received ESG training during the year	%	38	97
Employee Satisfaction			
% of employees surveyed	%	100	100
Percentage of replies	%	79,75	79,75
Inclusion and diversity			
Employees < 30 years old	%	6,1	8,64
Employees between 30 years old and 50 years old s	%	64,63	61,73
Employees > 50 years old	%	29,27	29,63
% Men / % Women	%	70 / 30	68 / 32
% Men / % Women (Managerial)	%	50 / 50	66 / 34





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