SINCE 1680

Iwan Simonis®

SIMONIS CLOTH

Sustainability Report 2024

Group's revenue:

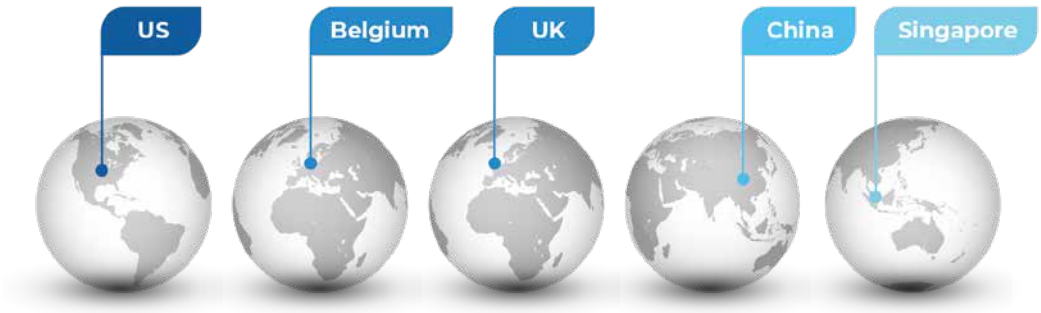
70,453,692 €

68%
of group growth

More than
1,000
product references

Approximately
400
staff members

Iwan Simonis Group **in 2024**



5
implantations in five countries

Strachan® Playne's®
aramith.

4
Registered trademarks

Key commitments

Reduce air travel by
20%
by 2030

Achieve
10%
recycled waste by 2035

Maintain less than
45 days
payment period on average

Key figures

52,203.6 tons
of CO_2 equivalent

98%
of permanent contracts

25%
of the fleet is electrified

2,318.88 tons
of waste generated

Average of
15 years
of seniority

71%
of european suppliers

A word from the CEO's

With great pride, we present the first ESG Report of the Iwan Simonis Group, covering the year 2024. This marks a milestone in our shared journey as leaders in the billiard and sporting cloth industry, bringing together three heritage companies:

- *Iwan Simonis SA (founded in 1680, Verviers, Belgium): world-renowned for its billiard cloths, the benchmark in carom, pool, and pyramid, used in most major international tournaments.*
- *WSP Textiles Ltd (based in Stroud, UK, with origins dating back to the 18th century): producer of the legendary Strachan snooker and pool cloths, chosen for every professional snooker championship, and of Playne's tennis ball felt, trusted at the highest level including Wimbledon.*
- *Saluc SA (founded in 1923, Callenelle, Belgium): the home of Aramith billiard balls, manufactured with unique in-house phenolic resin technology, supplying the vast majority of professional and amateur competitions worldwide. Saluc is also the global leader in specific industrial balls such as trackballs, used in pointing devices for computers.*

For centuries, our companies have stood at the heart of the game. Our cloths and balls have shaped championships and leisure moments alike, trusted by professionals and amateurs across the globe. Simonis, Strachan, and Aramith equip most of the world's premier international cue-sports tournaments across carom, pool, and snooker. Likewise, Playne's tennis felt has been chosen for tournaments of the highest prestige, including Wimbledon and other major Opens. This legacy was built on one principle: nothing less than the very best.

The same care that goes into every weave of a Simonis cloth, every roll of Strachan snooker cloth, every Playne's tennis felt, or every polish of an Aramith ball also guides how we manage our energy, our sourcing, and the well-being of our people. For us, excellence has never been limited to technical performance. It also means doing things properly, without shortcuts, with pride in both the product and the process. We see ESG not as an add-on, but as part of the same craft that has defined us for centuries: responsible processes, respect for people, and a determination to reduce our footprint in a concrete and measurable way. Our ambition is to demonstrate this through clear actions and evidence our stakeholders can trust.

Preparing this first ESG report was a collective journey. It united teams across Belgium, the United Kingdom, and beyond in a shared effort of measurement, reflection, and improvement. What emerged was more than data: it was the proof that sustainability is embraced by all our employees, not as an obligation, but as a value aligned with our heritage of excellence.

We also recognize that this is only the beginning. There is still much to do, and we cannot achieve everything at once. Some goals will take time, investment, and persistence. What matters is that we are conscious of the challenges, committed to transparency, and determined to move forward step by step, learning and improving along the way.

Just as a perfect billiard shot or a flawless tennis serve requires patience,

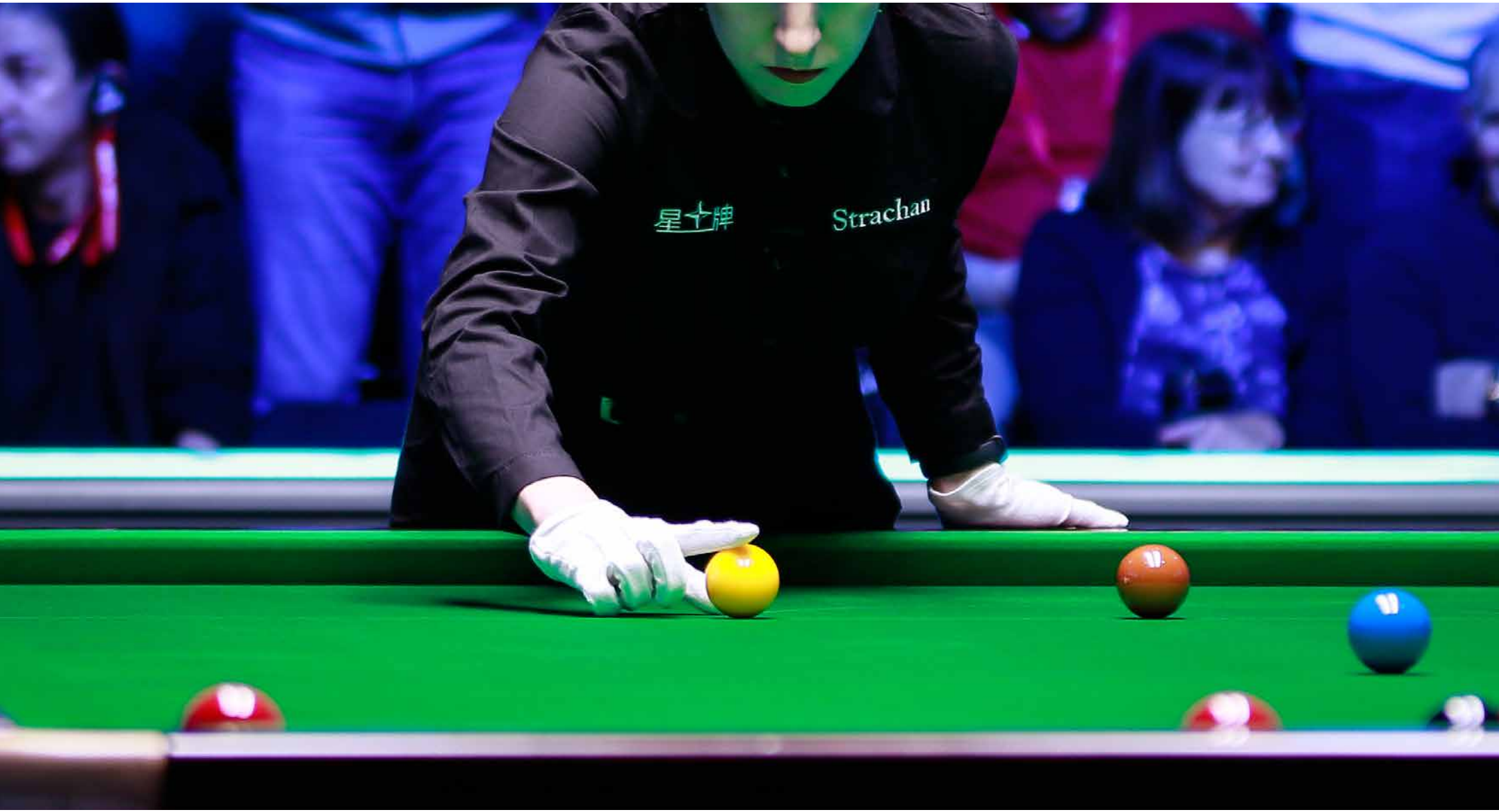
precision, and perseverance, so too does our path toward sustainability. We will continue to set ambitious goals, report transparently on our progress, and challenge ourselves to do better.

The Iwan Simonis Group has always been more than a set of factories. We are custodians of a legacy, ambassadors of craftsmanship, and now, committed actors in building a sustainable future. With this report, we reaffirm our pledge: when you choose Simonis cloth, Strachan cloth, Playne's felt, or an Aramith ball, you choose not only unmatched quality, but also integrity, responsibility, and commitment to the generations to come.

Dimitri Lhoste, CEO, Iwan Simonis SA (Iwan Simonis)

Duncan Kettell, CEO, WSP Textiles Ltd (Strachan & Playne's)

Yves Bilquin, CEO, Saluc SA (Aramith)


星牌
Strachan

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Basis for preparation

This is Iwan Simonis Group' first sustainability report. Following the European Commission's announcement of 26 February 2025, Iwan Simonis Group no longer falls within the scope of the Corporate Sustainability Reporting Directive (CSRD) and is therefore not governed by its requirements. Nevertheless, the company has chosen to structure this report in line with the CSRD framework and to incorporate the Global Reporting Initiative (GRI) standards, ensuring a rigorous, transparent, and comparable approach. Some differences remain, however, compared to a report fully aligned with the directive's provisions.

This report reflects Iwan Simonis Group' commitment to sustainability. It outlines the initiatives undertaken by the company in relation to the 17 United Nations Sustainable Development Goals (SDGs), with a particular focus on five goals identified as priorities.

Beyond regulatory obligations, Iwan Simonis Group considers it essential to share its sustainability practices and outcomes, as part of its commitment to transparency and accountability towards its stakeholders.

The preparation of this document was supported by an independent consulting firm to ensure methodological quality. It also drew on the contributions of an internal working group composed of the working group (see Annex A).

Iwan Simonis Group plans to update on annual basis this report to provide ongoing access to information for its clients, partners, and stakeholders.

For further information or clarification, please contact Iwan Simonis Group at: administration@iwansimonis.com.

Reporting scope

The scope of the sustainability statement covers all activities across the three entities of Iwan Simonis Group.

The reporting period is the year 2024, from 1 January to 31 December. Where relevant, data from previous years has been included to provide greater context and enhance the understanding of the 2024 results.

In addition, the sustainability statement covers both the upstream value chain and the downstream business relationships linked to the direct use of its products and services. For further details, see the section *"Business Model and Value Chain."*

Disclosures related to specific circumstances

Time horizons

The time horizons follow the definitions set out in the CSRD standard. The short term corresponds to one year. The medium term covers two to five years. The long term extends beyond five years.

Sources of estimations

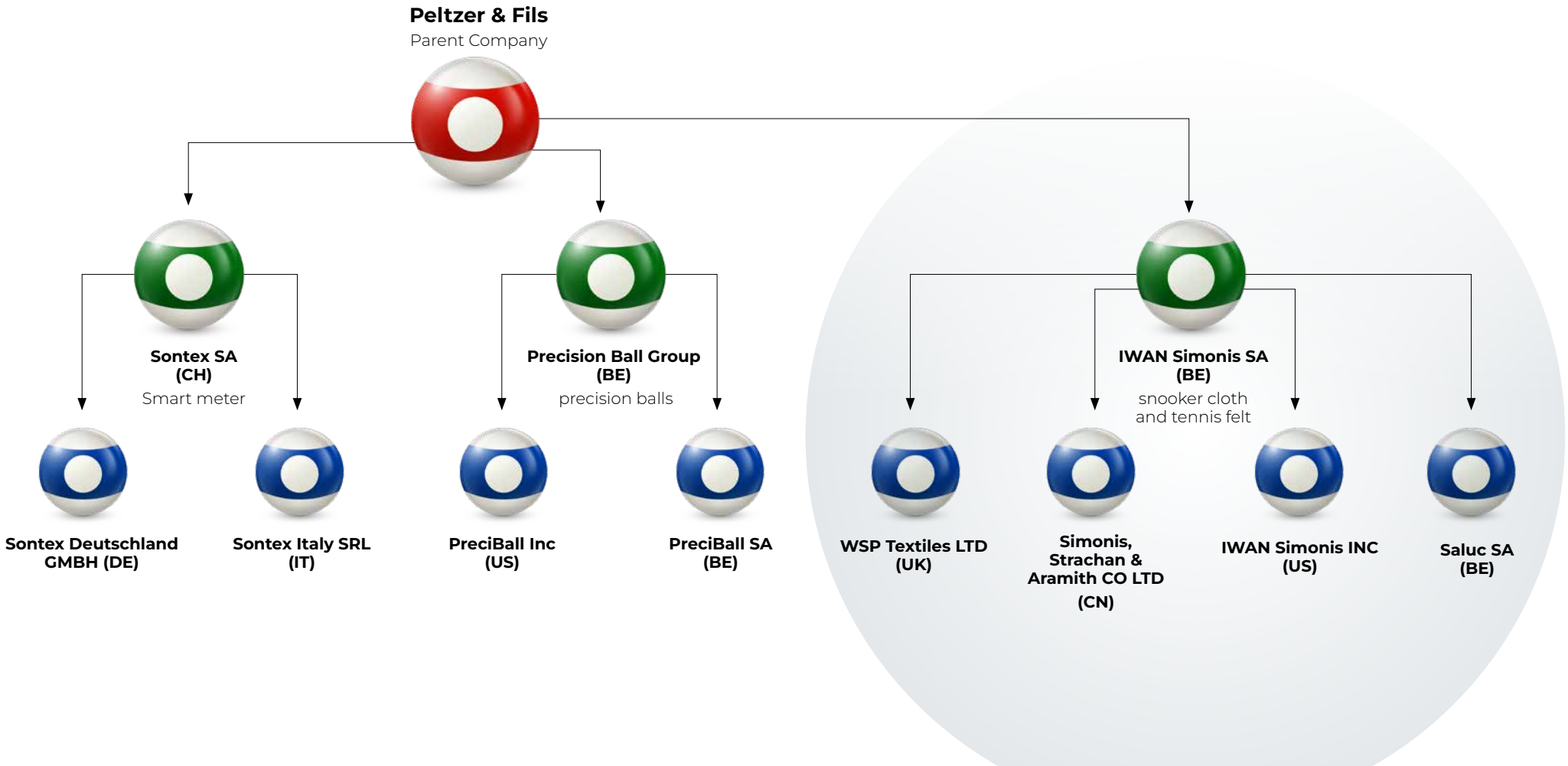
Where information is not available for a specific scope or for quantitative measures related to its value chain, Iwan Simonis Group relies on relevant estimates or approximations. These instances are clearly indicated in the section on metrics.

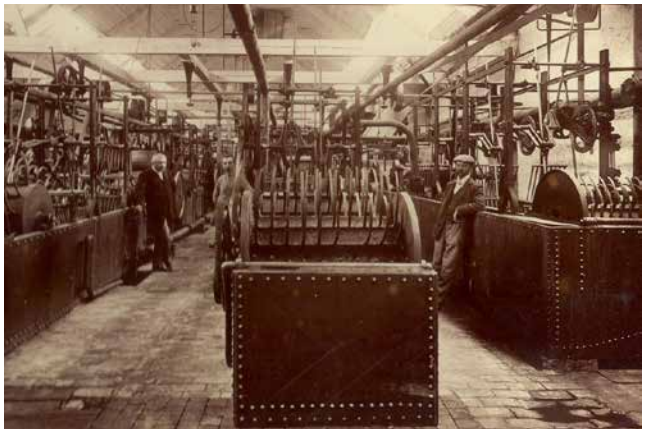
Changes or errors in previous reports

As this is Iwan Simonis Group's first sustainability report, there are no errors or corrections to disclose.

Business model and value chain

Group Structure





Business model and value chain

Iwan Simonis Group is part of the Peltzer Group. The Iwan Simonis Group brings together world leaders in billiard cloths, snooker cloths, tennis ball felt, and phenolic billiard balls. WSP Textiles Ltd (Strachan / Playne's) produces the Strachan snooker cloth used in all professional snooker tournaments, and the Playne's tennis ball felt trusted by leading tennis brands and tournaments.

Iwan Simonis SA is a manufacturer of billiard cloths. Iwan Simonis SA manufactures premium worsted wool billiard cloths used in different disciplines (carom, pool, pyramid etc) worldwide. Saluc SA (Aramith) produces high-precision phenolic billiard balls for all cue-sports disciplines (pool, billard, carom, English billiards, etc). Saluc's billiard balls are recognized as the worldwide reference for precision and durability.

The Iwan Simonis Group's international reputation is rooted in centuries of know-how across its three entities: Iwan Simonis SA (1680), Saluc SA (1923), and WSP Textiles Ltd, which incorporates Strachan (1890) and Playne (1759). Today, Simonis cloths are sold in more than 90 countries and are widely specified for major tournaments, while Saluc billiard balls are used by roughly 80% of players across about 117 countries.

The group's customers include distributors of cue sports cloths and balls, service providers specializing in cloth replacement, and sporting goods manufacturers. Leading international brands such as Dunlop, Head and Wilson also rely on its products.

Its supply chain spans several countries. WSP sources wool fibers from Australia and New Zealand, while Iwan Simonis SA primarily sources wool yarn from Germany and Poland. Synthetic fibers come from the United States and France.

For further details, a graphical representation of Iwan Simonis Group' value chain is provided below.

Business model and value chain

OUR RESOURCES

Financial & economic

- 1 implantation (factory, warehouse & offices) in Belgium for cloths
- 1 implantation (factory, warehouse & offices) in Belgium for balls
- 2 implantations (factory, warehouse & offices) in UK for cloths and tennis balls
- 1 implantation (warehouse & offices) in the USA
- 1 implantation (warehouse & offices) in Singapore
- 1 implantation (warehouse & offices) in China

Human and intellectual

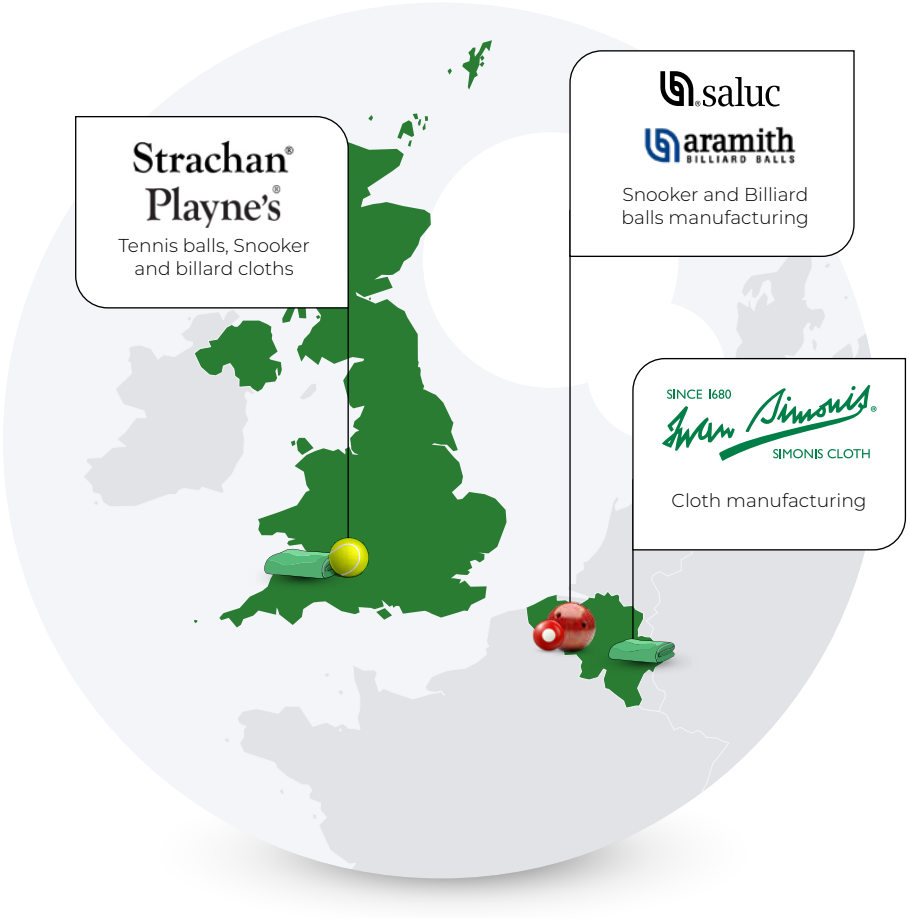
- 4 Registered trademarks (Iwan Simonis, Strachan, Playne's, Aramith)
- 393 employees
- Know-how and expertise
- 3 certifications (ISO 9001, ISO 14001, EMAS)

Social & Relationships

- Iwan Simonis company established in 1680
- Peltzer company established in 1785 with family ownership
- Saluc company established in 1923
- WSP company established in 1890
- Worldwide distribution network
- Billiard products used by national and international federations, tournament organisers and professional players
- Meticulous selection of suppliers for quality

Natural and environnemental

- Use of non-renewable materials (synthetic fibres and chemicals) and renewable materials (wool)
- Use of fossil energy (facilities and transport) and renewable energy (facilities)
- 11,080,214 kwh electricity in 2024



OUR VALUE CREATION

Financial & economic

- Group's revenue: 70,453,692 (WSP, Saluc, Iwan Simonis SA)
- Growth: 1.26% (Saluc), 5.3% (Iwan Simonis SA), 18% (WSP)

Human and intellectual

- 6,706 hours of annual training in 2025
- 38.5% women in 2025
- 15.33 years average seniority in 2025

Social & Relationships

- Customers in more than 100 countries
- More than 1,000 product references

Natural and environnemental

- 100% of substandard products (= lower quality) are either sold or upgraded

Values

QUALITY

Delivering the best, always.

The company is committed to providing products of the highest quality. Every detail is carefully controlled to ensure consistency and excellence. Customers can rely on it to deliver nothing less than the best.

ETHICS

Doing business responsibly, with respect for people and the planet

The company believes that success must never come at the expense of people or the environment.

KNOW-HOW

Centuries of expertise, mastered and constantly refined

Its know-how is built on centuries of craftsmanship. This expertise is continually refined to meet the demands of today's players and tomorrow's innovations.

AUTHENTICITY

Being true to our heritage, transparent in our commitments, and consistent in our actions

Its authenticity is rooted in a long history and heritage. It remains transparent about what it does and how it does it.

Sustainability topics

In summary

Here is a summary of the various topics identified by the Iwan Simonis Group, divided into three themes: environment, social and governance.

- **Workers' health and safety**
- **Employee Training**
- **Working conditions in the value chain**
- Working conditions for own workers
- Affected communities

- **Climate change***
- **Pollution***
- **Waste***
- Resources extraction

- **Supplier relationship***
- Animal welfare

(*) Material topics according to the double materiality analysis

Priority SDGs

The United Nations Sustainable Development Goals (SDGs) provide a common framework to address today's major challenges, such as climate, energy, inclusion, and employment. For businesses, they serve as a valuable tool to better understand their impact and to guide their actions in a consistent direction. For Iwan Simonis Group, the SDGs help structure its commitments and link its initiatives to internationally recognized priorities. Their inclusion in this report reflects the company's concrete and responsible engagement.

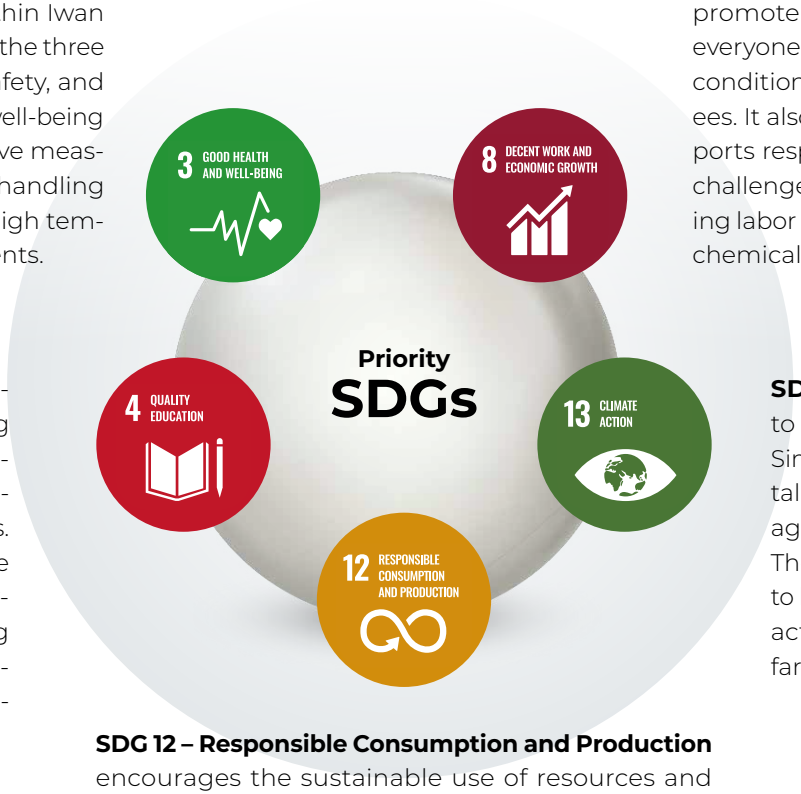
Each impact identified through the double materiality analysis (see Double Materiality section) has been mapped to one or more SDGs. To determine which goals are most relevant, Iwan Simonis Group assessed the significance of its impacts, classifying them as low, significant, or highly significant — whether positive or negative. Any SDG connected to at least three significant impacts is considered a priority. This approach anchors the company's ESG strategy in a clear understanding of its key challenges, highlighting the topics that matter most.

Based on this explanation, the five priority SDGs for Iwan Simonis Group are as follows:

Priority SDGs

SDG 3 – Good Health and Well-Being aims to ensure healthy lives and promote well-being for all. Within Iwan Simonis Group, this goal is particularly relevant as the three companies place strong emphasis on health, safety, and security in the workplace. They actively promote well-being by maintaining safe environments and preventive measures. However, their industrial activities involve handling heavy loads, exposure to noise, chemicals, and high temperatures, which can lead to work-related incidents.

SDG 4 – Quality Education aims to ensure inclusive and equitable education and promote lifelong learning opportunities for all. This goal is particularly relevant to Iwan Simonis Group, where craftsmanship and technical skills are key to its success. The three companies invest in training to enhance employability, and preserve their unique know-how. However, the absence of a formal training plan could create inequalities in access to development opportunities. This is an area for improvement that the group needs to work on.



SDG 12 – Responsible Consumption and Production encourages the sustainable use of resources and the reduction of waste. This goal is highly relevant to Iwan Simonis Group, as all three companies work to limit waste and promote reuse and recycling. Iwan Simonis and WSP reuse textile scraps, while Saluc recycles glass, metals, and other materials. Despite these efforts, challenges remain due to the use of oil, gas, chemicals, and nylon, and the significant amount of waste generated.

SDG 8 – Decent Work and Economic Growth aims to promote fair jobs and sustainable economic growth for everyone. Iwan Simonis Group offers safe and fair working conditions, financial stability, and flexibility to its employees. It also helps preserve valuable industry skills and supports responsible practices among its partners. However, challenges remain in the value chain, particularly regarding labor conditions in the cotton industry and exposure to chemicals or demanding work environments.

SDG 13 – Climate Action calls for urgent action to combat climate change and its impacts. Iwan Simonis Group takes steps to reduce its environmental footprint, such as using an electric car pool, managing flood risks, and improving building resilience. The companies also implement measures to adapt to heatwaves and other cliêmate risks. However, their activities still generate emissions linked to sheep farming, transport, and fabric treatment processes.

In summary, here is how each topic was linked to each SDG:

Material topics Non-material topics

Priority SDG

Non-priority SDG

Engagement with stakeholders

For Iwan Simonis Group, listening to stakeholders is an integral part of its sustainability approach. The purpose of the consultation was to gather feedback from people outside the working group in order to better understand how different stakeholders perceive the topics identified. This process helps the company ensure that its sustainability priorities are aligned with the expectations of those it impacts and collaborates with.

The internal working group responsible for the project (see Annex A) first drew up a list of Iwan Simonis Group's stakeholders. To adapt the questions to each audience, two main stakeholder categories were defined:

1. **Internal stakeholders** received two separate questionnaires, one in French and one in English.
2. **External stakeholders** also received one questionnaire in English. In both versions, respondents were asked to indicate whether they were customers, suppliers, or others (such as banks, associations, or public institutions). This distinction provides insight into each group's specific expectations.

Each questionnaire began with a short presentation of every sustainability topic. After each description, participants were asked whether the topic was clear and complete. If they felt something was missing or unclear, they could add comments or suggestions, ensuring that the topic were well understood by everyone. Next, participants evaluated whether each topic was relevant for Iwan Simonis Group based on their own experience or observations. This step helped compare theoretical topics with the company's day-to-day reality. Finally, respondents ranked the topics by importance, highlighting the most shared priorities and helping the company focus on what truly matters to its stakeholders.

In total, 79 responses were collected, along with 42 written comments — 29 from internal stakeholders and 13 from external ones. This represents a good participation rate for a first consultation, and the number of comments shows a genuine interest in the topic. It should be noted that Saluc's stakeholders were not included in this year's analysis for administrative reasons. However, they will be integrated into future assessments alongside the other two entities.

Results in summary

All results and key concerns were presented to the internal working group (see Annex A).

Internal Stakeholders – 58 answers

The table shows that, for all internal stakeholders, the three most important topics are, in order: pollution, workers' health and safety, and climate change. The higher the stakes, the greater its importance.

External Stakeholders – 21 answers

The table shows that, for all external stakeholders, the three most important topics are, in order: pollution, workers' health and safety, and waste. In this case, climate change ranks fifth in the ranking, behind working conditions for Iwan Simonis Group staff. The higher the stakes, the greater its importance.

Consolidated Results – 79 answers

The table shows that, for all stakeholders combined — both internal and external — the three most important topics are, in order: pollution, workers' health and safety, and climate change.

The results of the stakeholder consultation are consistent with the double materiality analysis (see Double Materiality section), particularly regarding the ESG topics on which Iwan Simonis Group reports. The topics not covered in the Group's reporting (see Double Materiality section) are also those considered less relevant or significant by stakeholders. These include animal welfare, affected communities, and resource extraction. The higher the stakes, the greater its importance.

Consultation with internal stakeholders

1. Pollution
2. Employee health and safety
3. Climate Change
4. Employee working conditions
5. Waste
6. Supplier relationships
7. Resources extraction
8. Employee training
9. Working conditions in the supply chain
10. Animal Welfare
11. Affected communities

Consultation with external stakeholders

1. Pollution
2. Employee health and safety
3. Waste
4. Employee working conditions
5. Climate Change
6. Resources extraction
7. Working conditions in the supply chain
8. Animal Welfare
9. Supplier relationships
10. Employee training
11. Affected communities

Consolidated Results

1. Pollution
2. Employee health and safety
3. Climate Change
4. Employee working conditions
5. Waste
6. Resource extraction
7. Supplier relationships
8. Working conditions in the supply chain
9. Animal Welfare
10. Employee training
11. Affected communities

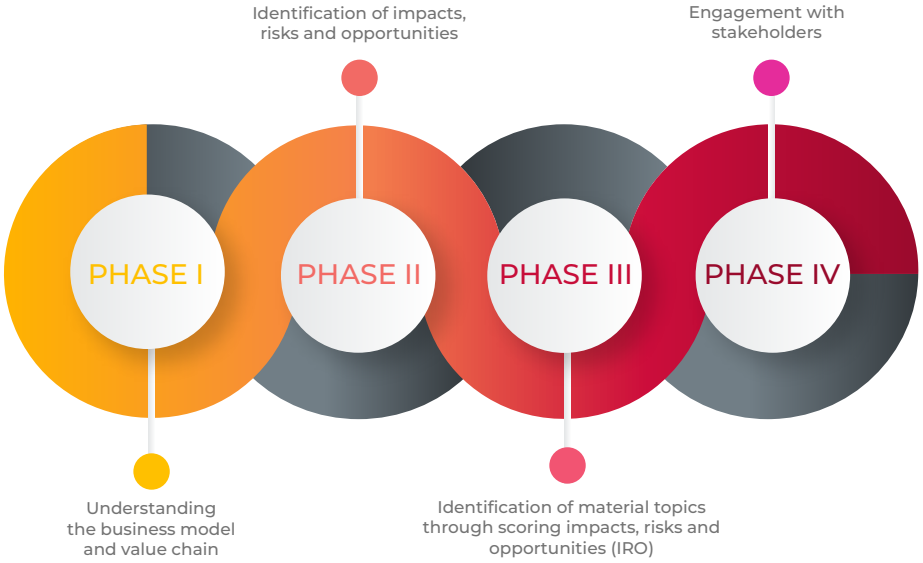
Material Impacts, risks and opportunities

Iwan Simonis Group assessed its significant impacts, risks, and opportunities across its entire value chain and own operations through a double materiality analysis. A detailed summary is provided below.

Double materiality analysis

In 2024, Iwan Simonis Group carried out its first double materiality analysis. This process is expected from companies subject to the CSRD directive, as it helps identify the key topics to address and disclose in a sustainability report.

The analysis is based on three complementary perspectives. First, financial materiality assesses how ESG (environmental, social, and governance) factors may affect the company's economic performance. Second, impact materiality examines how Iwan Simonis Group's activities influence the broader environment and society. Finally, stakeholder feedback provides insight into how each topic is perceived by those who interact with the company (see Stakeholder Engagement section).



Phase I: Understanding the business model and value chain

The first step involves identifying and assessing the significant impacts, risks, and opportunities for Iwan Simonis Group. This process consists of mapping the company's business model and value chain. It helps define the scope of the double materiality assessment. For more details, see the section "Business Model, Value Chain, and Social Commitment."

Phase II: Identification of impacts, risks and opportunities

This step was carried out in two phases: first, the identification of ESG impacts (impact materiality), followed by the analysis of risks and opportunities related to financial performance (financial materiality). An impact refers to the consequences of the company's activities on the environment and society. A risk represents a potential threat to its financial results, while an opportunity serves as a lever for value creation.

For more details on impacts, risks, and opportunities, please refer to the sections dedicated to each topic**.**

Impact Materiality

Iwan Simonis Group's impacts were identified during a workshop that brought together the internal working group (see Annex A). More than 600 potential impacts, drawn from the CSRD and ESRS frameworks, were reviewed. For each one, participants answered the question: "Does this result from our activities?" and then specified whether it related to internal operations or the value chain, and whether it was actual or potential. Each impact was linked to a sustainability topic, allowing the Group to determine its key priorities. A plenary discussion was then held to validate and consolidate the results.

Financial Materiality

The working group focused on identifying the financial risks and opportunities linked to the company's activities. The goal was to determine, for each impact or sustainability topic, the elements that could represent either a threat or a driver of financial performance. A plenary discussion was then held to review and validate all risks and opportunities identified collectively.

	Scope How many people are likely to be affected?	Scale How serious/beneficial will the impact be if it materialises?	Remediability Can the victim be reinstated to a position equivalent to the one they held before?	Probability What is the probability that the risk will materialise?
Positive and real impact	●	●		
Positive and potential impact	●	●		●
Negative and real impact	●	●	●	
Negative and potential impact	●	●	●	●

Phase III: Identification of material topics through scoring impacts, risks and opportunities (IRO)

After establishing the list of topics, the next step was to identify the so-called "material" topics — in other words, those most significant for Iwan Simonis Group. To do so, the group relied on the criteria defined by the CSRD. For impacts, these criteria include scope, scale, remediability, and likelihood of occurrence. For risks and opportunities, the assessment is based on probability and the magnitude of potential financial effects. The table below outlines the scoring method applied to each impact, risk, and opportunity.

In the absence of a specific evaluation scale defined by the CSRD, the United Nations Guiding Principles (UNGPs) and the COSO framework (Committee of Sponsoring Organizations of the Treadway Commission) were used respectively for assessing impacts and financial risks/opportunities.

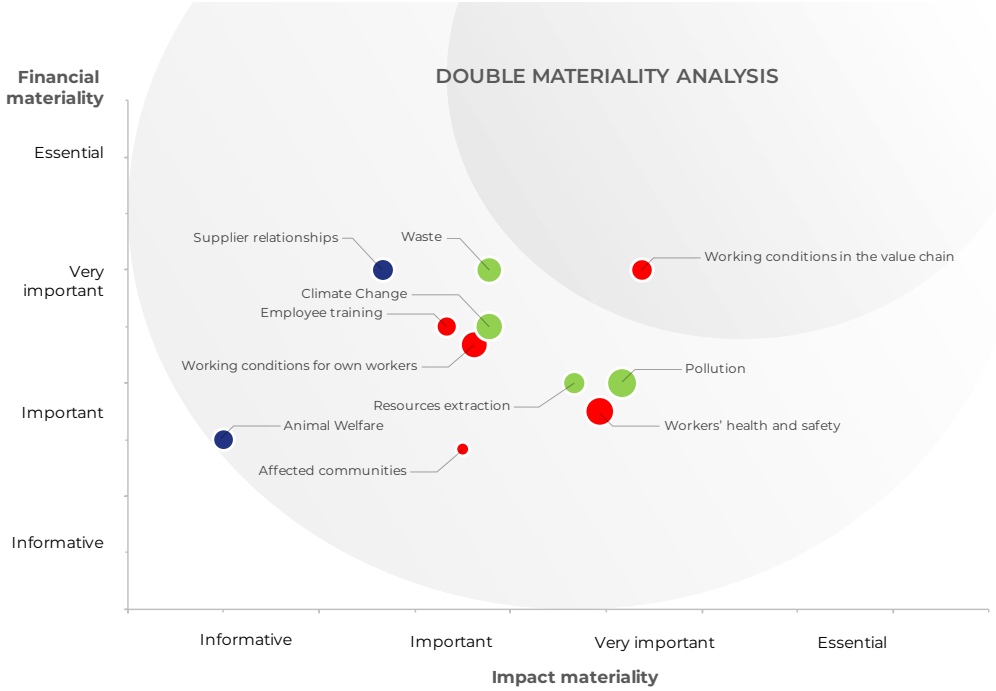
All assessments of the environmental and human impacts were carried out by the working group (see Appendix A). After evaluating all the impacts, the topics could then be placed on the axes of the materiality matrix.

Phase IV: Engagement with stakeholders

Consultation with stakeholders (see section: stakeholder engagement) added a third dimension, namely the scale of the topic (see section: results of the double materiality analysis).

Results of double materiality analysis

Here are the results of double materiality analysis



The **red** bubbles represent social topics, the **green** ones environmental topics, and the **blue** ones governance topics. According to the results of the double materiality analysis, the material topics are those positioned above both axes. The size of each bubble reflects the level of importance that stakeholders assign to each topic. The material topics for Iwan Simonis Group are those with a score higher than 2.5 in impact materiality and/or financial materiality. In total, seven topics have been identified as material:

- Climate change
- Waste
- Pollution
- Employee training
- Workers' health and safety
- Working conditions in the value chain
- Supplier relationsips

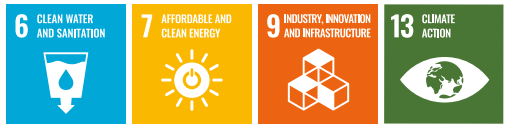
According to CSRD requirements, these seven topics must therefore be disclosed. In addition to these seven, Iwan Simonis Group has chosen to voluntarily report on one additional topic: *Working conditions for own workers*. This topic is not only important to the Group's stakeholders but also strongly reflects the values upheld by Iwan Simonis Group. Accordingly, the Iwan Simonis Group will disclose, for each of these eight topics, the actions undertaken in 2024 and the initiatives scheduled next. The following sections distinguish initiatives implemented at group level from those specific to one or more entities. A color code is provided for clarity: orange for Iwan Simonis Group, green for Iwan Simonis SA, blue for Saluc, and grey for WSP.

Environment

Climate change

Topic Description

As a global leader in cue-sport equipment, the Iwan Simonis Group inevitably generates greenhouse gas emissions. The main drivers are energy consumption and the procurement of materials. The company's exposure extends beyond its carbon footprint. It has already experienced disruptions related to climate change. In 2021, flooding halted production at Iwan Simonis SA. Furthermore, manufacturing processes require significant amounts of water drawn from nearby rivers. Summer heat waves can therefore also threaten the group's operations, as water scarcity can disrupt production lines. Faced with these realities, adaptation is essential. Preparing facilities for climate impacts and strengthening their resilience are now strategic priorities.



Key figures

52,203.6 tons
of greenhouse gas emissions

65 %
of emissions are due to the purchase of goods and services

11,080,214.8 kWh
of electricity consumed

Impacts, risks and opportunities related to climate change

OWN OPERATIONS

POSITIVE IMPACTS	NEGATIVE IMPACTS
REAL	
Contribution to the development of renewable energy production methods Iwan Simonis SA produces renewable energy through solar panels. Both Iwan Simonis SA and Saluc have joined a carbon convention to reduce their emissions, while WSP has signed a Voluntary Climate Control Agreement to strengthen its climate commitments. **Improving climate risk management** Iwan Simonis Group takes action to adapt to climate risks across its entities. Saluc has requested the diversion of watercourses to prevent future flooding. Iwan Simonis SA is developing more resilient buildings, while WSP has introduced a temporary heatwave plan to manage water during droughts. **Strengthening infrastructure resilience** Example: Specifically at Iwan Simonis SA, the company has invested significantly in adding two additional levels to one of its buildings to protect against flooding. Storage areas and part of the production equipment have been permanently moved to the upper floors.	**Greenhouse gas emissions** Iwan Simonis Group generates greenhouse gas emissions across its three entities. These emissions mainly come from purchased goods, industrial processes, and the transport of materials and products. The group is aware of these impacts and aims to reduce them over time. **Reduced flow of watercourses / disturbance of river regimes** All entities depend on water for their operations. In the event of water scarcity, production processes would become difficult to maintain, leading to potential slowdowns or temporary shutdowns.

VALUE CHAIN

OPPORTUNITIES

REAL

Energy resilience

The volatility of energy prices creates an opportunity for Iwan Simonis Group to invest in new infrastructure and technologies that enhance energy efficiency and resilience. Such investments could help stabilize long-term operating costs and strengthen the group's competitiveness.

Heat recovery and efficiency optimization

Participating in the carbon convention creates an opportunity to assess energy efficiency and boost engine performance. It also encourages heat-recovery solutions. For example, using waste heat from one machine to power another through heat transfer. This can cut energy use, lower costs, and improve resilience.

Water efficiency and circular use innovation

Water dependence offers an opportunity for research and development to design new processes that reduce water consumption and improve resilience to drought. For instance, implementing closed-loop systems in maintenance workshops could help limit freshwater use and secure long-term operations.

NEGATIVE IMPACTS

REAL

Methane emissions

Iwan Simonis Group contributes indirectly to methane emissions through its textile activities. Both Iwan Simonis SA and WSP use wool sourced from sheep, which are natural emitters of methane. This link highlights the group's upstream impact within its value chain.

RISKS

Operational disruption due to extreme weather events

Despite Iwan Simonis Group's efforts to strengthen climate risk management and resilience, extreme events such as floods, heatwaves, or water shortages can still disrupt operations. These events may cause temporary shutdowns in one or more entities. As a result, they lead to financial losses for the group.

Energy price volatility

Iwan Simonis Group is exposed to fluctuations in energy prices across its entities. WSP, based in the United Kingdom, faces particularly high energy costs (among the highest in Europe) while the Belgian entities are also affected by energy price volatility. This instability can impact the group's competitiveness compared to other companies operating in regions with lower or more stable energy prices.

Water availability and production continuity risk

A reduction in river flow, as already experienced by WSP, poses a real risk to production. Saluc also depends heavily on water for cooling processes. Limited access to water could disrupt operations and create health and safety risks for employees.

Policy

Iwan Simonis Group fully acknowledges the climate emergency and is committed to actively reducing its carbon footprint. This includes optimizing transportation and, whenever possible, collaborating with low-emission partners. It also aims to incorporate more sustainable energy sources into its internal operations, with the goal of progressively reducing both direct and indirect emissions.

Actions

Actions in 2024

Buildings

In 2024, Iwan Simonis Group focused most of its climate-related actions on improving energy efficiency and optimizing energy use across its three entities. The main efforts targeted the buildings, where several equipment upgrades were made to reduce energy consumption. These included the replacement of lighting systems with LEDs and the modernization of certain machines to make operations more energy efficient, although each entity carried out specific actions tailored to its buildings and needs.

Entity specific actions on this topic

At Iwan Simonis SA, the focus was on improving the insulation of steam pipes throughout the plant to limit energy losses and improve overall efficiency.

At WSP, several pieces of equipment have been replaced with more efficient and energy-efficient ones. Since 2022 there have been seven billiard looms and 10 tennis looms. These cover billiard looms and tennis looms, compressors, and winding machine. The installation of a new air conditioning system for billiard production also allowed for the replacement of four older machines. In response to extraction limitations due to drought conditions, WSP is exploring the possibility of pumping water during weekends, when production is halted, to store it and use it throughout the week.

At Saluc, infrastructure modernization was based on the results of an energy audit conducted in 2021. In 2024, the entity replaced window frames and carried out insulation work. The company also replaced two thermal forklifts with electric ones to reduce its fuel consumption. In response to flood risks, Saluc also renovated and expanded its stormwater management system, including the upstream basin and downstream drainage pipes.

In addition to these initiatives, other actions implemented before 2024 remained operational. This is the case, for example, of the 528 solar panels installed on Iwan Simonis SA buildings and WSP's water recycling system. This system uses residual steam to heat water before discharge, an approach that reduces water and energy consumption.

Carbon agreement

Entity specific actions on this topic

Iwan Simonis SA has (re)signed a carbon convention with Fedustria covering the period from 2024 to 2034. Through this agreement, the entity commits to improving its energy efficiency by 4% over the specified period. This voluntary initiative has been in place at Iwan Simonis SA since 2005, and a 28% reduction in emissions has already been achieved between 2005 and 2023.

Saluc has also signed a carbon agreement led by the employer federation Essenscia. Through this commitment, the company aims to achieve carbon neutrality by 2050.

Finally, before 2024, WSP has joined a Voluntary Climate Control Agreement.

Certification

WSP specific actions on this topic

WSP textiles are ISO14001 accredited for Environmental and ISO9001 accredited for Quality.

Future actions

In 2025, Iwan Simonis Group is carrying out its first carbon footprint assessment (see the following section), covering the year 2024 and consolidating the emissions from its three entities. This initiative supports the group's long-standing efforts to improve energy efficiency. Thus, the group aims to modernize its infrastructure and strengthen its resilience in terms of energy use, while tailoring each project to the specific needs of its entities.

Entity specific actions on this topic

At Iwan Simonis SA, several projects are planned, including a feasibility study for the installation of variable-speed compressors and the replacement of window frames in the administrative offices. By 2027, the company also intends to assess the replacement of steam unit heaters with gas-powered models.

At WSP, the replacement of two winders and two spinning machines by more energy-efficient models is planned for 2025. A new scouring machine which makes use of water pre-heated using heat recovery technology has been installed, along with a new waste collection system that gathers and compresses production lint into compact cubes. In 2026, a new dryer for tennis fabrics will replace the former steam-based model with a direct gas system, improving overall efficiency. Other projects are in the pipeline, such as modernizing our dyeing department by replacing older technology equipment with new technology equipment to reduce water, energy and chemical consumptions. We also plan on replacing the winch with a jet-dyeing machine to reduce water and energy consumption.

At Saluc and Iwan Simonis SA, in 2025, the companies will commit to purchasing 100% green electricity, potentially backed by Guarantee of Origin certificates. As part of the Escenscia agreement, a study will be conducted to evaluate a boiler replacement project and the installation of photovoltaic panels. An energy audit is also planned for 2025, along with staff awareness campaigns to encourage energy-saving behaviors. In 2026, the last thermal forklift will be replaced by an electric model.

Carbon footprint

The Bilan Carbone® methodology

In 2025, Iwan Simonis Group' computed its first greenhouse gas inventory based on the flows of 2024. Following the Bilan Carbone methodology, the total carbon footprint amounts to 52,203.6 tCO_2e (tons of carbon equivalent). This includes 7,698 tCO_2e for Iwan Simonis SA, 13,142 tCO_2e for Saluc, and 31,363 tCO_2e for WSP.

The largest share of emissions comes from purchased goods and services, which are responsible for 65% of global emissions. This category combines purchased materials used in production and operational purchases such as equipment, office supplies, and subcontracted services. Within purchased materials, raw materials are the dominant source of emissions. Textiles contributed approximately 72%, followed by chemical products and minor raw materials representing the remaining 28%. Operational purchases represent 5% of Iwan Simonis Group's total footprint. This category includes all expenses related to goods and services that support day-to-day operations.

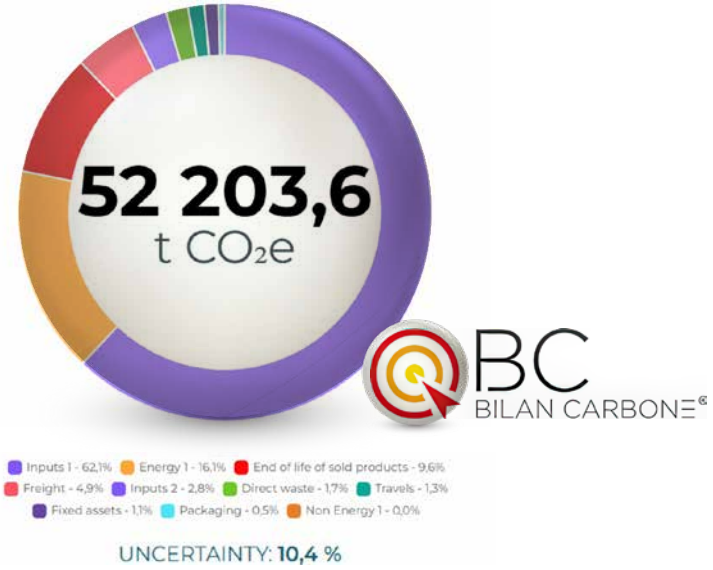
The second main contributor is energy consumption, responsible for 16% of total emissions, or approximately 8,340 tCO_2e. This is primarily due to the significant use of natural gas and electricity at WSP and Iwan Simonis sites.

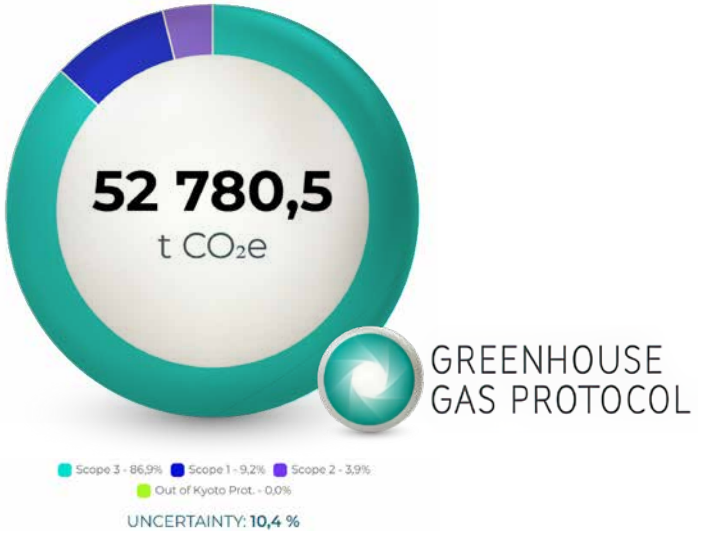
Finally, the end-of-life treatment of sold products ranks third, accounting for 9.5% of total emissions. This category reflects the environmental impact of products once they reach the end of their life cycle (including how materials are discarded, recycled, or treated after use).

Cumulated, procurement, energy consumption and the end-of-life of sold product account for over 90% of Iwan Simonis Group's greenhouse gas inventory. They thus represent significant levers of action to tackle carbon emissions.

Greenhouse Gas Protocol

Following the methodology presented by the Greenhouse Gas Protocol, Iwan Simonis Group's GHG inventory amounts to 52,780.5 tCO_2e (location-based). The difference between the two methods stems primarily from how they account for the emissions from fixed assets. Following this methodology, Scope 1 emissions are equal to 4,869 tCO_2e, Scope 2 (location-based) to 2,060 tCO_2e and 3,311 tCO_2e (market-based) and Scope 3 emissions amount to 4,852 tCO_2e. The result of each entity is displayed in the table below.





Targets and indicators

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
GHG Emission Scope 1	tCO_2	664.5	2,938.2	1,266.3	**4,869**					
GHG Emission Scope 2 (location based)	tCO_2	401	1,068.6	590.3	**2,059.9**					
GHG Emission Scope 3 (upstream)	tCO_2	6,892.5	24,422.6	8,934.8	**40,249.9**					
GHG Emission Scope 3 (downstream)	tCO_2	391.1	2,959.3	2,251.5	**5,601.9**					
GHG Emission Scope 3	tCO_2	7,283.6	27,381.9	11,186.2	**45,851.7**					
Total tons of CO_2	tCO_2	8,349.1	31,388.6	13,042.9	**52,203.6**					
Carbon intensity per FTE	tCO_2/FTE	125.6	194.8	74.4	**394.8**					
Carbon intensity per euro of net turnover	$tCO_2/€$	/	/	/	**0.000749**					
Total Electricity consumption	*kWh*	768,297	5,160,887.8	5,152,030	**11,080,214.8**		2028: 10% discount based on 2024 figures		2030: 10% discount based on 2024 figures	

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Total Gas consumption	*kWh PCI*	3,265,057.79	13,927,422.81	/	**17,192,480.6**					
Total of fuel oil consumption	*liter*	/	/	470,643.5	**470,643.5**					
Electricity production	*kWh*	95,178	/	/	**95,178**	2028: Increase by 10% based on 2024 figures			2030: Increase by 10% based on 2024 figures	Only for Iwan Simonis SA, because it is the only entity with solar panels in 2024.
Part of self-consumed	%	73	/	/	**73**	Each year Minimum 70%			From 2030: Minimum 70%	Only for Iwan Simonis SA, because it is the only entity with solar panels in 2024.
Energy efficiency	%	105.83	/	/	**105.83**	2031: Reach 95.98%				Only for Iwan Simonis SA, because this indicator depends on the carbon agreement that the entity has signed.

Pollution

Topic Description

Iwan Simonis Group's activities are associated with several forms of environmental impact. Transporting raw materials and delivering products worldwide involves high-emission modes like trucks, ships, and planes and impacts the surrounding biodiversity. Their manufacturing processes (for cue-sport equipment) use dyes and chemicals that can pollute water, air, and soil. The textile industry accounts for about 20% of global industrial water pollution (UNEP - reference). Microplastics from worn textiles also add to the issue. Even indirect, these environmental impacts pose a serious sustainability challenge.

Key figures

3,630 kilometers
traveled on average
for the outgoing deliveries

25 %
of the fleet is electrified

Reduce air travel by
20 %
by 20350

Impacts, risks and opportunities related to pollution

OWN OPERATIONS

POSITIVE IMPACTS	NEGATIVE IMPACTS	
REAL		
Contribution to the electrification of mobility / transport Iwan Simonis Group recognizes the need to further electrify its mobility across all three entities. **Degradation of ecosystems / loss of biodiversity** Through the use of cotton and wool, the Iwan Simonis Group participates to the degradation of biodiversity.	**Water pollution by nitrates / phosphates** Iwan Simonis Group discharges nitrates into the water; however, these are treated through a wastewater treatment plant, ensuring full compliance with legal requirements. **Water pollution by other chemical / organic pollutants** Iwan Simonis Group discharge dyes and dyeing agents, but these are treated in a wastewater treatment plant to ensure compliance with environmental regulations. **Emissions of other pollutants (heavy metals, phthalates, PAHs, dioxins, etc.)** Iwan Simonis Group applies waterproffing treatment to its fabrics.	**Contamination of air, water and soil** Iwan Simonis Group works with products that can potentially contaminate air, water, and soil. The use of these substances is strictly regulated, and the group ensures compliance with all applicable environmental standards and safety requirements. **Soil pollution by hydrocarbons** Due to historical activities at the Saluc site, Iwan Simonis Group faces soil pollution caused by hydrocarbons. This contamination is considered historical, as there are no longer any discharges from current operations. **Soil pollution by heavy metals / toxic metal trace elements** At Saluc, barium compund is used in the resin employed to produce the balls. This material requires careful handling, as it can pose environmental and health risks if not properly managed.

VALUE CHAIN

NEGATIVE IMPACTS

REAL

VOC / NOx emissions

Through trucks, ships and plane transports

Pollution of oceans and marine ecosystems by micro/nanoplastics

At WSP, particularly in tennis-fabric (hitting the ball, release of micro plastic), and at Iwan Simonis SA, where nylon is blended with wool, processing may release synthetic microplastic particles into wastewater, contributing to aquatic pollution.

Degradation of ecosystems / loss of biodiversity

Through the use of cotton and wool, the Iwan Simonis Group participates to the degradation of biodiversity

POTENTIEL

Air pollution by toxic pesticides / fertilizers

Because Iwan Simonis Group operates in the textile industry, it is possible that toxic products, such as pesticides, are used within its value chain. These substances may be present during the treatment of raw materials like wool, before they reach the group's production sites.

OPPORTUNITIES

Reputation opportunity through safe and responsible chemical management

Maintaining high safety and quality standards while continuing to work with chemical substances represents a strong reputational opportunity. It demonstrates the group's ability to combine performance with responsibility, reinforcing trust among clients and stakeholders.

RISKS

Evolving chemical legislation risk

Risk related to the tightening of chemical substance regulations.

If environmental or safety standards become stricter, the group may face higher production and compliance costs. Limited expertise in handling or treating certain substances could also lead to operational disruptions and a potential decrease in turnover.

Substitution risk related to restricted substances (PFAS, nylon, and dyes)

In the short term, the group faces the need to replace PFAS, which will be banned by 2027. This represents a risk for materials such as nylon and certain colorants, which may be subject to future restrictions or require costly reformulation.

Health, safety, and reputation risk related to chemical handling

Improper handling or storage of chemicals could lead to workplace accidents or environmental incidents. Such events would not only pose health and safety risks but could also negatively affect the group's reputation.

Policy

Iwan Simonis Group is aware of the environmental impact linked to its logistics activities and the use of chemicals in its manufacturing process. It aims to optimize its operations to reduce pollution associated with transportation and to manage the use of these chemicals responsibly, while exploring more eco-friendly solutions whenever possible.

Actions

Actions in 2024

In 2024, the Iwan Simonis Group strengthened its commitments to pollution prevention and control. As the group's entities operate in distinct sectors, their sources of pollution differ. The following sections therefore present the measures implemented at the group level as well as the actions specific to each entity.

Water

Water treatment

Iwan Simonis Group uses certain chemical substances that can affect water quality. Aware of this responsibility, the three entities of the group ensure that wastewater is treated before being sent to the public treatment plant. The water is first neutralized internally to reach a neutral pH, then discharged into the public network, where it joins domestic and municipal wastewater for collective treatment.

WSP specific actions on this topic

Since 2024, WSP has been working with a company specialized in water treatment, which led to the installation of a monitoring system that continuously measures flow, temperature, pH, and total wastewater volume.

Protection of rivers and prevention of discharges

The entities of the group ensure that pollutant concentrations in its discharges comply with legal standards and endeavours to protect rivers located near its sites.

Entity specific actions on this topic

In 2024, WSP strengthened its preventive approach by analyzing every discharge to understand its cause and prevent future incidents.

Similarly, Saluc applies an Internal Environmental Monitoring Plan (PISOE), which includes preventive measures, monitoring, and reporting to regional authorities on any type of pollution.

Transport

Air transport

Aware that transport, especially air travel, is a major source of emissions, Iwan Simonis Group decided to reduce this mode of travel.

Fleet electrification

In 2024, the entities of the group continued its transition toward more sustainable mobility.

Chemical substances

Saluc specific actions on this topic

Among the three entities of Iwan Simonis Group, Saluc (which produces billiard balls) is the one that uses the most chemical substances. To limit its environmental impact, several measures have been implemented:

- Environmental monitoring: in place for over ten years, includes regular measurements of emissions into water and air. External analyses are carried out more than four times a year for water and twice a year for air, covering about twenty parameters. Internally, daily water checks are performed; in case of deviation,

the discharge rate is reduced, and the cause is investigated.

- Leak management: sensors are installed in all containment areas to detect liquid leaks and trigger an alarm if necessary. Emergency stop buttons can immediately shut down pumps during transfers or unloading. Foam sprays are intended to be used to limit air pollution, particularly in case of formaldehyde releases.
- Chemical storage and training: chemical products are stored in appropriate cabinets and retention tanks in compliance with legal requirements. Employees receive training on the safe handling of these substances.
- Quality commitment: Saluc uses EMAS-standards, ensuring a structured environmental management system and a continuous improvement approach to performance.

Future actions

Transport

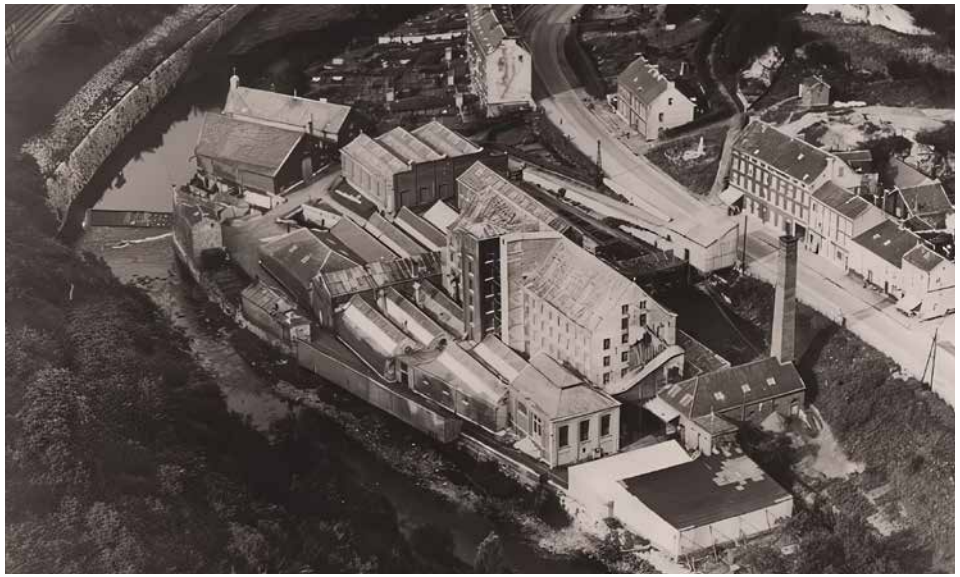
Iwan Simonis Group intends to place a strong focus on electrifying its vehicle fleet in the future. To do so, Iwan Simonis SA will install charging stations in 2026 in the factory's parking area. By 2027, the entity plans to transition to electric vehicles as part of its regular fleet renewal cycle. In addition, Iwan Simonis SA intends to engage with its transport partners. The company does not own any trucks and relies on several external logistics providers for product deliveries. So far, it has not yet assessed the environmental efforts of these subcontractors (for example, the use of EURO 6 trucks) but plans to do so in 2025–2026. Saluc will begin integrating hybrid vehicles into its fleet, with the goal of switching to fully electric models by 2030. At WSP, the current internal freight truck runs on diesel, but hybrid or fully electric alternatives are being evaluated. The goal is to have an electric truck by 2030.

Chemical substances

At Iwan Simonis SA, testing will begin in 2026 to eliminate polyfluorocarbons, stain- and water-repellent substances used on certain fabrics. These are considered "persistent pollutants" and are likely to be banned in the coming years. The company is already actively researching safer alternatives in anticipation of future restrictions.

At Saluc, between 2025 and 2026, a historical soil pollution issue (linked to a past fuel oil leak) will be addressed. A soil study will be conducted, followed by treatment and decontamination work. The company will also continue repairing the site's drainage network to prevent and monitor leaks.

At WSP, in 2028, the products used by gardening teams will be reviewed to ensure they do not harm pollinators such as bees.



Targets and indicators

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Average km traveled per delivery (outbound)	*km*	1,881	8,803	206	**3,630**					
Air deliveries	%	13	3.4	/	/				2030: 20% discount based on 2024 figures	
Part of the company vehicle fleet that is electrified	%	0	75	0	**25%**	2027: 35%	2029: 90%	2030: 50%	Minimum 35% in 2027	
Environmental incidents (spills)	*Number*	0	6	0	**6**		Each year: 0		Each year: 0	
Environmental incidents (occasional exceedance of discharge standards)	*Number*	0	0	2	**2**			Each year: 0	Each year: 0	
Frequency rate of environmental incidents	*Score*	0	199.3	6.77	**201.56**					Total number of environmental incidents x 1,000,000)/ (Total number of hours worked

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Severity rate of environmental incidents	*Score*	0	0	0	**0**					Total number of hours lost because of an environmental incident x 1000)/ (total number of hours worked
Part of pH levels that went out of range (fails)	%	/	11.6	0	**/**		2030: 0		2030: 0	
Average concentration rate of discharges compared to the regulatory threshold (e.g., maximum threshold 100 mg/L) > for chemical oxygen demand	%	/	/	25.3	**25.3**					
Average concentration rate of discharges compared to the regulatory threshold (e.g., maximum threshold 15 mg/L) > for suspended solids	%	/	/	6.7	**6.7**					
Average concentration rate of discharges compared to the regulatory threshold (e.g., maximum threshold 100 mg/L) > for nitrates	%	/	/	35.4	**35.4**					

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Average concentration rate of discharges compared to the regulatory threshold (e.g. for the phenol index it is a maximum threshold of 0.2 mg/L)	%	/	/	35.5	**35.5**					
Quantity of industrial wastewater discharges	M^3	37840	144,870	64,809	**209,679**					Depends on production
Part of wastewater treated before discharge	%	100	100	100	**100**				Maintain 100% each year	

Waste

Topic Description

Iwan Simonis Group generates different types of waste: 213 tons of textiles (wool, cotton), 245,517 tons of industrial sludge, and 6,838 tons of production scraps. These type of waste is inherent to their activity. That's why Iwan Simonis Group is putting recycling solutions in place to minimize waste as much as possible.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Key figures

2,318.88 tons
of waste generated

10%
reduction in plastic, cardboard and fabric waste by 2030

Achieve **10%**
recycled waste by 20350

Impacts, risks and opportunities related to waste

OWN OPERATION

POSITIVE IMPACTS

REAL

Reduction of waste generation

Iwan Simonis Group focuses on reducing waste production in all its activities and seeks to give its by-products a second life. At WSP, waste is either reused internally or carefully sorted and then donated to other companies for reuse. At Iwan Simonis SA, textile waste is donated to specialized companies that transform it into new materials, such as insulation products. At Saluc, efforts are focused on reducing hazardous waste and reusing machining sludge. The latter is sent to cement plants where it is used in the production process.

POTENTIAL

Recycling and reuse of resources

Iwan Simonis Group is exploring new ways to recycle and reuse materials across its entities and product lines. At Saluc, a project is being studied to find solutions for reusing defective or rejected billiard balls instead of discarding them.

VALUE CHAIN

POSITIVE IMPACTS

REAL

Recycling and reuse of resources

Iwan Simonis Group is exploring new ways to recycle and reuse materials across its entities and product lines. At Saluc, a project is being studied to find solutions for reusing defective or rejected billiard balls instead of discarding them.

NEGATIVE IMPACTS

REAL

Waste generation

As part of its activities, Iwan Simonis Group generates various types of waste linked to its different production processes. At WSP, waste mainly consists of cotton residues; at Iwan Simonis SA, it comes from fabric scraps; and at Saluc, machining sludge is produced. The group aims to manage these waste streams responsibly by encouraging reuse and recycling whenever possible.

OPPORTUNITIES

Resource efficiency

For Iwan Simonis Group, the reuse and recycling of waste such as textile scraps and defective billiard balls, represent a major opportunity. Beyond its positive environmental impact, this approach also makes strong economic sense. By reducing waste and reintroducing materials into the production cycle, the group can lower costs, create new value.

RISKS

Demand for sustainable materials

There is a growing trend among sports federations and major brands to require the use of more sustainable fibres in tennis ball production. If these expectations become standard across the industry, WSP and the group could face a loss of competitiveness unless they adapt their materials and processes accordingly.

Policy

Iwan Simonis is committed to responsibly managing the waste generated by its production. It aims to minimize waste at the source by optimizing its manufacturing processes, and it prioritizes recycling and reusing materials whenever possible.

Actions

Actions in 2024

In 2024, the Iwan Simonis Group strengthened its commitment to waste reduction across all three entities. While reuse and recycling options had already been considered, the teams actually started to implement waste reduction and management actions in 2024 Each entity faces specific realities and challenges regarding waste management, which explains why the actions implemented vary from one site to the other (see the sections below). However, all these efforts reflect a common goal for Iwan Simonis Group: to reduce waste and optimize the use of resources across the group.

Billard cloth

Regarding the production of billiard and snooker cloths, waste reduction must focus mainly on incoming resources and manufacturing processes. At present, recycling the final product is extremely difficult. Once used, the cloth cannot be recycled because of the presence of glue, chalk, and other residues. For this reason, the actions undertaken by the group primarily target the upstream and production stages, as there is currently no viable solution for end-of-life recycling.

Iwan Simonis SA – Billiard cloth - specific actions on this topic

The company manages two main types of textile waste: raw wool and colored fabrics. Raw wool waste is relatively easy to recycle because demand is constant and buyers can spin it into thicker, less durable yarns for other uses. Colored fabric waste, on the other hand, is more difficult to resell. Once the fabric is dyed, fewer companies are interested in it, which means these materials are often temporarily stored while awaiting a buyer. To ensure optimal reuse of these colored fabrics, the company collaborates with two Belgian partners, Hupperts P. et Fils and Belcyco, who specialize in giving a second life to these materials, particularly in the insulation sector.

In addition, the dust collected from shearing billiard cloths is sold to a local company, where it is used as a binder in adhesives and rubber. Nearly 100% of this dust waste is recycled.

Furthermore, wooden pallets are reused, repaired, and repurposed whenever possible. Used chemical drums are stored properly and sent in bulk containers for proper disposal. Plastic packaging, such as the bags used to wrap the thread spools and the small polypropylene cones inside the spools, are also recycled. Finally, Iwan Simonis SA uses recycled cardboard as a separator when stacking the fabric rolls on pallets.

WSP – Snooker cloth specific actions on this topic

Most of the company's waste reduction efforts focus on process waste rather than office waste. One of the key advances has been the reduction of nonwoven selvedge waste, which has decreased by approximately 12% to date, with further improvements planned. The company currently produces a single width of fabric (the widest) which accounts for only 10% of its sales. The remaining 90% requires cutting to create narrower fabrics, generating additional waste. To address this topic, work has been carried out to recalibrate the cutting machine. A rather large safety margin is currently left on each side to ensure accuracy in

the cut, but the goal is to improve the machine's precision and reduce the amount of textile waste generated.

As long as it has not yet been spun, textile waste, such as wool and nylon, is reintroduced into the production process. For example, short fibres and yarn ends are reused during the blending stage. This long-standing practice ensures that manufacturing waste is recycled either internally by WSP or through external service providers.

Billard balls

Saluc specific actions on this topic

With respect to billiard ball production, Saluc is strongly committed to reducing waste across its operations. Several structured initiatives have been implemented as part of this effort.

Following the signing of its carbon agreement (see *Climate Change* section), Saluc is required to identify and monitor pollutants present in its waste and by-products. To do so, the company has developed a detailed matrix that records the origin, classification (hazardous or non-hazardous), weight, and treatment method (eliminated, recycled, reused, or recovered) of each waste stream.

Based on this matrix, a prevention plan has been established, including indicators and targeted actions for each type of waste:

- Maintaining the ratio of hazardous to non-hazardous waste at 2021 levels (94% non-hazardous and 6% hazardous). The challenge lies in the reclassification of certain materials, such as PFAS, which are now considered hazardous. This target was successfully met in 2024.
- Reducing the quantity of eliminated waste by 0.5%, an objective achieved in 2024. Two collection systems are in place: small bins for office and cafeteria waste, and a compactor for industrial waste. Once a year, Saluc and its waste management provider review the content to ensure proper sorting, a practice that continued in 2024 and will be strengthened in 2025.
- Increasing the amount of recovered waste by 0.5%, another goal achieved in 2024. Recovered materials include paper, cardboard, wood, Euro-pallets, metal, glass.
- Limiting the increase in total waste to 0.2%, a target not achieved in 2024. The increase in activity contributed to this increase. However, the company is developing a project to recover production scraps and reintroduce them into the manufacturing process, with testing planned for 2025. It has also changed the treatment of oil waste which is previously recycled by a third party. It is now collected and reused by the supplier.
- Maintaining the percentage of reusable waste at 2021 levels (0.2%), which was not achieved in 2024. This goal depends on whether products are sold in Belgium, as only domestic sales allow for

the use of reusable Euro-pallets. International shipments require fumigated pallets, which cannot be returned.

Future actions

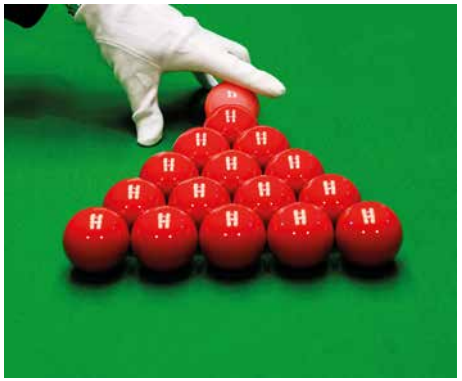
Going forward, Iwan Simonis Group intends to further strengthen its waste reduction strategy across its three entities. Each company contributes to the group's collective ambition to reduce environmental impact and promote the circular use of resources, while developing actions tailored to its own operations.

Specific actions by entity

At Iwan Simonis SA, the focus will be on improving internal recycling and supplier engagement. New recycling bins will be installed in the factory in 2026, along with awareness-raising materials and information sheets for employees. The company also plans to contact its key suppliers to encourage them to reduce their plastic, paper, and cardboard packaging and adopt more sustainable practices.

At WSP, efforts will focus on fibre recovery and circular production. A feasibility study is underway to explore the technical and financial potential of post-spinning fibre recycling (a process that would complement the internal recycling already in place for pre-spinning fibre). The company aims to develop a phased approach to assess recycling opportunities at each stage of production. In the meantime, WSP is outsourcing the collection of its organic food waste to an external company for composting.

At Saluc, improvements will focus on internal collaboration and packaging reuse. The company plans to strengthen collaboration with the teams responsible for internal waste collection through dedicated training. It also aims to increase the reuse of packaging materials, particularly metal drums, and better adapt packaging formats to actual needs. In addition to these operational measures, Saluc will display awareness posters all over the factory and offices to encourage employees to adopt good waste reduction practices in their daily work.



Targets and indicators

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Total waste generated	*tons*	53.68	358.37	1906.83	**2318.88**					
Plastic waste	*tons*	7.06	6.1	12.45	**25.61**	2027: discount of 10% based on 2024 figures			2030: discount of 10% based on 2024 figures	
Paper/cardboard waste	*tons*	8.68	10.38	12.96	**32.02**	2027: discount of 10% based on 2024 figures	2028: discount of 10% based on 2024 figures		2030: discount of 10% based on 2024 figures	
Wood waste	*tons*	12.8	4.46	14.86	**32.12**					
Steel Waste	*tons*	0.09	31.98	/	**32.07**		2028: discount of 10% based on 2024 figures			
Fabric Waste	*tons*	11.55	Billard: 57.28 Tennis: 160.53	/	**229.36**		2028: discount of 10% based on 2024 figures		2030: discount of 10% based on 2024 figures	
Hazardous waste	*tons*	0	3.35	22.5	**25.85**					
Glass Waste	*tons*	/	/	84.06	**84.06**					
Resin Waste	*tons*	/	/	268.08	**268.08**			2029: discount of 5% based on 2024 figures		
Part of recycled waste	%	ND	45	7	**/**			2029: Reach 9% based on 2024 figures	2035: Reach 10% based on 2024 figures	
Part of valued waste	%	ND	ND	72	**/**			2029: Reach 75% based on 2024 figures		
Part of reused waste	%	ND	29	0.1	**/**					

Social

Working conditions for own workers

Topic Description

Workers handle chemicals and large machinery to produce high-quality products that require specialized skills. The challenge is providing adaptable working conditions for all employees, while meeting the industry's strict safety standards and attention to detail. Due to the activity, on-site presence is preferred, with night shifts making up for less than 10% of total hours. A structured social dialogue is required to allow employees to negotiate collectively and exercise their right to association.

Key figures

98%
of permanent contracts

9.82%
of turnover

Average of
15 years
of seniority

Impacts, risks and opportunities related to working conditions for own workers

OWN OPERATIONS

POSITIVE IMPACTS	NEGATIVE IMPACTS
REAL	
Access to employment and employability of people with disabilities Through its activities, WSP provides employment opportunities and flexibility for people with disabilities. **Access to flexible arrangements** All three entities of Iwan Simonis Group offer flexible working hours to help employees maintain a healthy balance between their professional and personal lives. This flexibility reflects the group's commitment to supporting well-being at work. However, at WSP, remote work is less common. **Maintaining and/or increasing purchasing power** At Iwan Simonis Group, all employees receive at least the legal minimum wage, and in most cases, salaries are higher than this threshold. This reflects the group's commitment to fair compensation and recognition of the skills and dedication of its workforce. **Improving professional development through collective bargaining** Across all entities of Iwan Simonis Group, social dialogue is active and constructive. Collective unions are present, and management remains open to discussions aimed at improving working conditions (every request is reviewed and considered). The group operates under two collective agreements, one for workers and one for employees, while in the UK, employment relations are generally more individual, except for production staff who are represented collectively. **Improving Good Governance Practices and Transparency** At Iwan Simonis Group, regular dialogue between management and employees is an essential part of maintaining a positive and transparent work environment. At WSP specifically, monthly meetings are held to discuss what is working well and what could be improved, allowing employees to share feedback and contribute to continuous improvement within the company. **Sense of Belonging / Job Satisfaction** Within Iwan Simonis Group, employee relations are generally positive.	**Circadian rhythm disruption and sleep disorders** Across the three entities of Iwan Simonis Group, there are night shifts. While essential to maintaining operations, this work schedule can disrupt employees' sleep cycles. **Loss of motivation, frustration and professional dissatisfaction** Within Iwan Simonis Group, discussions around compensation reflect the specific realities of each entity. At Iwan Simonis SA, employees are seeking higher wages due to the technical nature of their work and the responsibilities involved in operating machinery. At WSP, some wage differences exist between departments (differences that are justified by the type of work performed) though employees have expressed a desire for greater alignment across roles.

OPPORTUNITIES	RISKS
REAL	
Performance and profitability opportunity through employee motivation An increase in employee motivation can enhance productivity, reduce staff turnover, and strengthen team engagement. This positive dynamic contributes to higher operational efficiency and can ultimately improve the group's financial performance.	**Employee motivation** A decline in employee motivation can lead to reduced productivity, higher staff turnover, and increased recruitment costs. Over time, this can negatively affect the group's financial performance and overall profitability. **Financial and quality risk linked to declining employee motivation** A drop in employee motivation and productivity could result in lower product quality and a higher defect rate. This would force the company to apply discounts or reject certain products, reducing sales margins and negatively impacting overall revenue.

Policy

Iwan Simonis Group strives to ensuring optimal working conditions, respectful relations, and the well-being of all employees. Social dialogue is part of its daily operations, including regular exchanges with employee representatives and unions. This ongoing collaboration fosters a safe, fair, and inclusive work environment.

Actions

Actions in 2024

At Iwan Simonis Group, employee well-being and working conditions are key priorities, especially given the nature of the group's industrial activities, where staff retention can present a challenge. The group attaches particular importance to create a stable and engaging work environment that encourages employees to grow and stay long term. To achieve this, several focus areas have been defined and implemented across the three entities. Each area has been adapted to each entity's specific operational realities and workforce needs. The topics listed below are areas of focus for the Iwan Simonis group. The aim is to understand their specific characteristics within each entity.

Throughout the group, compensatory leave is promoted to allow employees to rest and recharge. At Saluc, workers who are not absent for an entire quarter receive an additional paid day off as part of this supportive approach. At WSP, staff who have not been absent during the course of the year receive recognition in the form of an attendance bonus.

Recognition and appreciation are also central to the culture. At Iwan Simonis SA, employees receive an annual discretionary bonus based on working time and salary, a tradition that has continued for over 25 years. At WSP, exceptional efforts are rewarded with gestures such as restaurant vouchers, while long service is celebrated with financial bonuses and extra days off after 5, 10, and 15 years of employment.

Professional development is equally important. At WSP, annual performance reviews and regular follow-up meetings ensure structured communication between employees and

managers. At Saluc, evaluations are conducted more informally between team leaders and the technical director, ensuring that everyone has the opportunity to discuss progress and goals.

Job stability is another key focus. Both Saluc and Iwan Simonis SA contribute to employment funds that provide benefits such as pensions and bonuses. In Verviers, around 300 workers (including 50 to 60 from Iwan Simonis SA) are represented by a sectoral fund financed through employer contributions. At Saluc, a demographic fund supports employees over 45 by adapting workstations when needed, while reintegration programs help staff returning from medical leave, coordinated with occupational health professionals. At WSP, employees facing health issues receive personalized support, including consultations with external health experts to assess and implement suitable adjustments.

Team spirit and a positive work atmosphere are actively fostered through various events organized across the group. At Iwan Simonis SA, two company-wide events are held each year, one before the summer holidays and one before the winter break. WSP hosts monthly health and safety meetings and around ten social activities annually, including Christmas hampers for all employees, Celebratory Fish and Chip days based on completed projects and/or production outputs met. Team briefs are organized each month to highlight Health and Safety updates and performance, quality performance and outputs. Employee surveys are carried out regularly to evaluate facilities, well-being and satisfaction. At Saluc, an annual end-of-year celebration brings everyone together for an evening of entertainment, food, raffles, and long-service awards recognizing up to 40 years of experience. Employees also receive gift vouchers and small treats throughout the year.

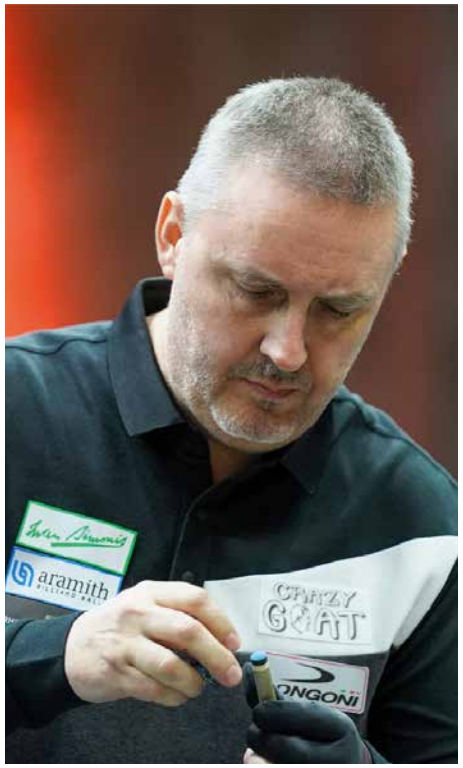
Finally, the group continues to invest in improving workplace infrastructure. At WSP, three canteens and all restrooms have been fully renovated, new outdoor seating and parasols have been added, and employees can now enjoy a free billiard table during their breaks. Following employee feedback, new ergonomic chairs were provided to all staff. This initiative was also implemented at Saluc.

WSP specific actions on this topic

Since 2023, WSP offers an external assistance program covering mental health, financial advice, relationship support, and legal counseling, with access guaranteed within 24 hours. Employees also benefit from free annual health checks, menopause support plans, and well-being interviews.

Future actions

In 2025, the Iwan Simonis Group intends to build on the initiatives launched in previous years and continue its efforts to improve employee well-being and the quality of the work



environment across all its entities. To support this ambition, the group plans to recruit a new Human Resources Manager, who will jointly oversee the HR practices of Saluc and Iwan Simonis SA, thus fostering greater consistency and collaboration between the two sites.

Entity specific actions on this topic

In the future, improving workplace well-being will remain a priority for the group. Following the major renovations carried out at WSP in 2024, including the modernization of facilities and employee-dedicated spaces, the entity now plans to create a dedicated prayer space in 2026 to promote inclusion and respect for individual needs. At Iwan Simonis SA, renovations are planned for 2025, including the installation of large windows in the weaving workshop to increase natural light, as well as a general renovation of the factory to modernize the workspace.

Regarding flexibility, Iwan Simonis SA is inspired by Saluc's successful model. Starting in 2025, new working hours will be implemented in the weaving department: from 6 a.m. to 2 p.m. and from 10 a.m. to 6 p.m., instead of 6 a.m. to 2 p.m. and 2 p.m. to 10 p.m. This change will allow employees to finish work earlier and better balance their work and personal lives.

To ensure better professional development, Saluc plans to formalize the evaluation process between 2026 and 2027 to ensure clearer career discussions and structured follow-up. At the same time, Iwan Simonis SA will implement Collective Labor Agreement No. 90 in 2025, a collective bonus system based on three performance indicators: absenteeism rate, manufacturing quality, and commercial performance. This initiative will reward all employees when shared goals are achieved.

Several other initiatives are planned for the future. A team-building event is planned at Iwan Simonis SA in 2026 to strengthen collaboration between teams. At WSP, mental health awareness training will also be implemented in 2026. WSP also aims to establish a work's council by 2026, providing non-unionised employees with a platform for representation and enhanced dialogue. Finally, Saluc will create a working group on psychosocial risks to better understand the causes of absenteeism. Saluc will also conduct an anonymous employee satisfaction survey.

Targets and indicators

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Total of FTEs	*Number*	61.3	165	176.6	**402.9**					
Total of employees (head count)	*Number*	12	35	35	**82**					
Total of workers (head count)	*Number*	50	130	141	**321**					
Part of FTE by CDI	%	93	100	100	**98**				Above 90%	Permanent contracts
Part of FTE by CDD	%	7	0	0	**2**					Fixed-term contracts
Part of FTE – Full time	%	95	97	89	**93**					

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Part of FTE – Part time	%	5	3	11	**7**					
Part of women in the company	%	55	23	37.6	**38.5**					
Part of women in the management	%	0	28.75	14.3	**14.3**		2028: 40%			
Total of FTE under 30 years	*Number*	7	10	41	**58**					
Total of FTE between 30 and 50 years	*Number*	31	73	1	**105**					
Total of FTE over 50 years	*Number*	24	82	75	**181**					
Turnover	%	9.3	5.16	15	**9.82**	Stay below 10%	2028: 2.5		Stay below 10%	(Number of entries+number of exists)/(2/ (Number of staff on January 1)) X100
Days of absenteeism	*Number*	793	1311	6675	**8779**					Until 30 days
Absenteeism rate	%	9.03	4.2	7.1	**6.77**	2026: Stay below 7.5%		2026: Stay below 7.5%	2026: Stay below 7.5%	(hours of sick leave of less than 30 days)/ (hours worked indicated in the social report)
Average seniority of staff	*Number*	16	15	15	**15.33**					
Part of wages paid above sector averages	%	No industry standards	98.76	100	**Close to 100%**		2028: 100%		Stay close to 100%	
Staff satisfaction	*Score*	/	53	ND	**/**		2026: Minimum 60, 2028: Minimum 70			
Number of formal events organized for staff	*Number*	2	6	2	**10**	2026: 3	Maintain	Maintain	Maintain a minimum of 10 events	

Employee Training

Topic Description

At Iwan Simonis Group, internal training is essential, as key skills like weaving can only be learned on the job. This also applies to very specific roles such as cloth cleaners, billiard-ball quality inpectors, and certain machine operators. These jobs require strong training programs and close skill monitoring. In total, the company relies on more than 30 specific skills, representing 85% of the employees. A highly structured hierarchy can sometimes create tensions by limiting advancement opportunities, affecting the motivation of both employees and trainers. That's why upskilling internally is key to avoiding costly external recruitment for senior roles where expertise is rare.

Key figures

6,706 hours
of training

An average **20 hours**
of training per person

Impacts, risks and opportunities related to employee training

OWN OPERATIONS

POSITIVE IMPACTS	NEGATIVE IMPACTS
REAL	REAL
Improving employability At Iwan Simonis Group, many of the professions across its three entities are based on practical expertise that cannot be learned in school. Most of the technical skills such as weaving or operating specific machines are acquired directly on-site. This hands-on knowledge is passed down from experienced workers to new employees, creating a strong culture of internal learning. These training practices not only preserve the group's unique know-how but also strengthen employees' long-term employability. **Improving professional development** The group focuses on developing internal talent. Hiring highly qualified external staff is costly, so investing in the training and upskilling of existing employees is both more efficient and beneficial in the long term.	**Loss of motivation, frustration and professional dissatisfaction** A highly structured hierarchy can sometimes create tensions within the company, as it limits career advancement opportunities and can reduce the motivation of both employees and trainers. At WSP, access to training can sometimes be limited, as certain middle managers decide selectively who receives training opportunities. At Iwan Simonis SA, some trainers express frustration due to the demanding nature of the job and the challenge of motivating younger employees. When proper training is not provided, new recruits often leave quickly, and the time invested in their onboarding is lost.
	POTENTIAL
	Discrimination in access to training For the Saluc entity, there is no formal training plan in place. This could potentially lead to discrimination, even though no such cases have been observed in practice.

Employee Training

OPPORTUNITIES	RISKS
POTENTIAL	
Productivity and revenue growth through employee training Sufficient training would lead to an increase in productivity and in revenue **Employee retention and cost reduction through professional development** Offering more training opportunities to the staff leads to an increase in professionnal development, decrease in staff turnover and therefore less recruitment costs	**Legal and reputational risk related to discrimination claims** There is a potential risk of increased legal costs and reputational damage if employees bring forward claims related to discrimination or unequal treatment. In the UK, such procedures are relatively common, as dissatisfied employees may pursue financial compensation for perceived or actual discrimination. **Staff turnover and replacement cost risk** Dissatisfaction among employees can lead to higher staff turnover, resulting in significant costs related to recruitment, onboarding, and training. This situation can also cause a temporary loss of productivity and expertise, affecting overall operational efficiency. **Workplace accident and insurance cost risk** Insufficient training in the use of machinery and equipment can increase the likelihood of workplace accidents. Such incidents may result in higher insurance premiums, compensation costs, and salary expenses for employees on incapacity leave, while also impacting productivity and safety performance. **Productivity loss due to insufficient training** No training would lead to a decrease in productivity and automatically decrease the revenue

Policy

Iwan Simonis Group invests in the professional development of its employees through continuous training and internal knowledge transfer. It actively encourages collaboration to preserve critical skills, especially for shortage occupations. Career growth and skill-building are part of its long-term commitment.

Actions

Actions in 2024

At Iwan Simonis Group, the production of cue-sport equipment relies on a unique craftsmanship that is deeply rooted in the group's identity. These are highly specific techniques that cannot be learned at school and require several months of on-the-job training to master. This expertise is passed down internally from experienced employees to new recruits, making informal, hands-on learning one of the group's main forms of training. Alongside this internal knowledge transfer, both in-house and external training programs are provided to continuously improve employees' skills and support their professional development.

Internal training

Each employee receives training adapted to their position, starting with a basic introduction common to all, followed by more specific modules depending on the job. Because of the high level of technical expertise required, full training can take up to two years.

When specific needs arise, management across all three entities supports additional training, such as Excel, language, or IT courses.

External training

Beyond internal learning, the group also invests in external training. First-aid courses are offered on a voluntary basis, with around ten employees participating each year in each entity. For instance, Saluc offers voluntary training on chemical risk awareness.

WSP specific actions on this topic

At WSP, a digital training platform provides online courses on legal and health and safety topics, with individual learning records and certificates. WSP goes even further by financing university programs for selected employees who have been identified for development into leadership roles (one day per week over one or two years) while maintaining their full salary. Managers have also been trained on menopause,

well-being, and domestic violence topics, in line with the group's broader well-being policy. In addition, team leaders have received dedicated training on return-to-work management, handling difficult conversations, and leadership skills. Two internal trainers have also been certified to deliver forklift, pallet truck, and machine-handling courses, strengthening in-house expertise.

Future actions

Building on the initiatives launched in 2024, Iwan Simonis Group plans to strengthen its training framework in the coming years.

At Saluc, the company aims to formalize its training system by creating a registration platform in 2025. This new tool will help track employee participation and make the process more structured.

The new HR manager, who will oversee both Saluc and Iwan Simonis SA teams, will also monitor all training programs with a focus on making these sessions genuinely beneficial for both employees and the company.

At Iwan Simonis SA, 12 employees will take part in an ergonomics course in 2025 to improve manual handling practices, while seven others will receive forklift driving certification through the Textile Training School of Mouscron.

At WSP, the focus will be on professional growth and skills transfer. In 2025, the company plans to recruit an apprentice in finance, followed by the potential training of a maintenance worker as an electrician in 2026. A leadership development program is also under consideration to strengthen management and supervisory skills.

Targets and indicators

In the table below, concerning Saluc, the total of 220.5 hours reported comes from the social balance sheet and only includes safety induction training hours. This figure does not reflect the full reality, as other training sessions took place but were not officially recorded. For example, first-aid refresher training involved 14 participants for 5 hours each, representing 70 hours in total, while induction and safety training for new employees involved 24 participants for 45 minutes each, representing 18 hours. The data is not fully available this year, as only the 220 hours of safety induction training have been recorded so far.

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Total hours of training completed	*Hours*	1308	5394 Shop floor workers: 5228 Admin workers: 166	ND	**6706**					Given the above explanation, this amount is underestimated
Total of training days	*Days*	163.5	674.25	ND	**837.75**					Given the above explanation, this amount is underestimated
Average number of training hour/person	*Hours*	21.3	33.5	ND	**Above 20h**	Above 20h			Above 20h	
Part of managers trained to the topics of menopause, employee wellbeing and domestic abuse	%	/	75	/			2026: 100%			

Workers' health and safety

Topic Description

Iwan Simonis Group' activity exposes employees to physical risks related to handling, machinery, and chemicals. The constant noise can also impact both mental and physical health. With an average of 26 accidents per year (most of them minor), mostly minors, Iwan Simonis Group's factories require increased vigilance. In the warehouse, musculoskeletal disorders are among the main concern, due to heavy loads and repetitive movements. Managing these risks and improving working conditions is a major challenge for Iwan Simonis Group.

Key figures

26 accidents
in 2024

25 %
of risk rateiIn 2024

Impacts, risks and opportunities related to workers' health and safety

OWN OPERATIONS

NEGATIVE IMPACTS		RISKS	OPPORTUNITIES
REAL	POTENTIAL		
Physical fatigue At Iwan Simonis Group, physical fatigue mainly affects employees working in factories and warehouses. Their roles often involve handling heavy loads, performing repetitive tasks, and occasionally working night shifts, which can lead to physical strain over time. **Musculoskeletal disorders (MSDs)** At Iwan Simonis Group, physical fatigue primarily affects employees working in factories and warehouses. Their tasks often involve lifting heavy loads, performing repetitive movements, and working night shifts, which can lead to musculoskeletal disorders over time. **Physical damage related to traumatic accidents at work** The nature of the manufacturing processes means that workplace accidents can still occur each year, particularly within production facilities. Despite continuous efforts and strict safety measures, the group acknowledges that the risk of incidents cannot be completely eliminated.	**Physical damage linked to exposure to: chemicals / ionizing or non-ionizing radiation / extreme temperatures or thermal stress / exposure to hyperbaric environment / prolonged exposure to noise and/or high sound levels / exposure to dangerous vibrations / exposure to electric shock / inhalation of dust or fine particles** Due to the nature of its activities, employees are exposed to chemical products. While strict safety measures and protocols are in place across all three entities, there is always a possibility of workplace accidents when handling such substances.	**Workforce replacement and recruitment cost** The physically demanding and potentially hazardous nature of the work can lead to higher absenteeism and staff turnover. This results in increased recruitment and replacement costs for the company. **Accident-related productivity and revenue loss** A rise in workplace accidents can lead to higher absenteeism and lost productivity, generating costs without corresponding output and directly reducing revenue. **Accident-related insurance cost** A high rate of workplace accidents can lead to increased insurance premiums and related costs for the company. **Safety equipment investment cost** The need to continuously invest in safety and protective equipment represents a recurring fixed cost for the company. **Fire safety infrastructure cost** The installation of sprinkler systems to enhance building safety leads to an increase in fixed operational costs.	**Workplace safety and attractiveness** Strengthening safety infrastructure improves working conditions and employee motivation, boosts productivity, enhances the company's attractiveness to new talent, and helps reduce recruitment costs. **Accident reduction and performance** A lower accident rate leads to higher productivity, increased revenue, and reduced insurance costs. **Fire prevention and insurance savings** The implementation of spinkling would lead to a decrease in insurance costs

Policy

The health and safety of employees are essential priorities, especially given the nature of its production activities. The company is devoted to providing a safe work environment by implementing necessary measures to prevent workplace risks and ensure the well-being of all. Safety is at the heart of its operations, with regular discussions held through unions and employee representatives.

Actions

Actions in 2024

At the Iwan Simonis Group, health and safety are top priorities across all its entities. The group scrupulously complies with legal requirements and goes beyond them by implementing safety measures tailored to each entity. Here are several examples of laws that the Iwan Simonis Group must respect, which demonstrate the group's willingness to go further.

The law requires annual medical check-ups for all employees based on a risk assessment. This law is respected by all entities within the group. However, in addition, Saluc supplements these medical check-ups with mental health assessment, conducted anonymously by the occupational physician. The aim is to identify potential stressors such as workload, managerial pressure, or the work environment. A nurse also conducts monthly checks of first aid kits in addition to regular medical checkups.

Another example is that the law requires safety data sheets to be available in the user's language and specifies that any changes to those must be communicated. Additionally, Saluc simplifies these documents by condensing them into a single page. It adds clear instructions on what to do in the event of an accident or emergency.

In all entities, employees regularly receive first aid and forklift training, as well as refresher courses. These training courses are mandatory. Iwan Simonis Group, however, is committed to providing its staff with additional training, particularly on handling procedures, the use of personal protective equipment (PPE), and responding to physical or environmental incidents. At Iwan Simonis SA, employees can even

choose some of their own personal protective equipment to ensure optimal comfort for everyone.

Also on a legal basis, risk analyses are regularly conducted to identify and mitigate workplace hazards, particularly those related to machinery and manual handling. Following these assessments, the group adapts workstations and offers additional training if necessary. The Iwan Simonis Group does not hesitate to go beyond the results of the assessment. For example, in 2024, at the Saluc plant, several installations were carried out: suction cups were installed on the packaging lines to reduce lifting effort, electric pallet trucks were put into service, and ventilation systems were improved to reduce exposure to pollutants. The storage of hazardous materials was also optimized. At WSP, several improvements were also made: the loading ramp was moved to a level surface to prevent accidents, the warehouse layout was redesigned to reduce manual handling, and the floors were coated with a protective resin. Defibrillators were also installed at each site.

Entity specific actions on this topic

At Iwan Simonis SA, an annual flu vaccination is offered to every employee. The company also attempted to use an exoskeleton to relieve employees' pressure, but the trial was unsuccessful.

WSP promotes openness regarding health and safety. Incidents and accidents are tracked by either reporting or witnessing such incidents. Monthly awareness campaigns also focus on specific topics, such as the safe use of machinery or risk prevention.

At Saluc, medical checkups take place every two months, supplemented by weekly contact between the nurse and the occupational physician. In the event of a heatwave, cold drinks and fans are distributed to ensure comfort. The company also seeks to minimize risks by using pre-mixed chemicals whenever possible. Finally, Saluc has annual and five-year prevention plans, ensuring the continuous review and updating of safety measures.

Future actions

In the coming years, Iwan Simonis Group intends to further strengthen its safety policy. Each entity will continue to adapt its initiatives to its specific needs and operational realities.

Iwan Simonis SA specific actions on this topic

In 2025, the focus will be on significantly reducing workplace accidents. To achieve this, the company plans to:

- Explore new awareness and prevention initiatives;
- Consider modernizing certain infrastructures;
- Conduct additional risk assessments for specific workstations;
- Carry out a complete review of all safety infrastructure and personal protective equipment (PPE) between 2025 and 2027.

In addition, state-of-the-art fire detection systems will be installed in 2026 to enhance building safety.

WSP specific actions on this topic

Building on the flooring work started in 2024, WSP will continue efforts to protect surfaces and prevent degradation. In 2025, several infrastructure improvements are also planned:

- Installation of new extraction systems to reduce the physical strain of material handling;
- Commissioning of a new dyeing machine that no longer requires operators to enter confined spaces, significantly reducing health and safety risks;
- Installation of closed-circuit television (video surveillance) systems to facilitate incident and accident investigations, helping to identify root causes and implement preventive measures;
- Addition of extra lighting to improve visibility across work areas;
- Repainting of internal factory markings and pedestrian/forklift pathways, along with the replacement of five doors as part of a broader renovation of safety signage and access points;

- An acoustic study to ensure compliance with legal noise exposure limits for workers;
- A dust analysis on both sites to monitor air quality and protect workers' health.

Saluc specific actions on this topic

Following the actions initiated in 2024, additional improvements are planned for 2025 and 2026, including:

- Installation of a new ventilation system in Machining Department 3 (see 2024 actions);
- Modernization of fire prevention equipment and systems;
- A new handling system for demoulding area, where the machine will be lowered to waist height to improve ergonomics and reduce strain for workers.

Targets and indicators

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Total of work accident	*Number*	3	11	12	**26**	Always tend towards 0	Always tend towards 0	Always tend towards 0	Always tend towards 0	
Severity Rate	%	0.73	0.35	0.71	**0.6**					(Total number of days lost due to work accidents x 1000)/(Number of hours worked)
Frequency Rate	%	42.7	48.72	37.12	**42.85**					(Number of accidents with work stoppage x1,000,000)/ (Number of hours worked)
Risk rate	%	31.71	17.05	26.35	**25.14**			2027: 20%	2030: not exceed 25%	Severity rate x frequency rate
Amount invested in safety improvement infrastructures	€	25,513	100,000	173,028	**298,541**					

Working conditions in the value chain

Topic Description

Iwan Simonis Group collaborates with over 35 suppliers to source raw materials, including more than 21 tons of cotton, wool and nylon and more than 2270 tons of chemicals required annually for the production of billiard cloth, tennis ball textiles and various billard balls. The textile industry, and particularly cotton cultivation, raises significant issues regarding working conditions. It is essential that measures be implemented to ensure compliance with safety standards, applicable laws, and labour rights, in line with international standards for social and environmental responsibility.

Key figures

The majority of goods purchased by the group come from countries where human rights are respected.

Impacts, risks and opportunities related to working conditions in the value chain

VALUE CHAIN

NEGATIVE IMPACTS	RISKS	OPPORTUNITIES
POTENTIAL		
Physical damage related to exposure to: chemicals / ionizing or non-ionizing radiation / extreme temperatures or thermal stress / exposure to hyperbaric environment / prolonged exposure to noise and/or high sound levels / exposure to dangerous vibrations / exposure to electric shock / inhalation of dust or fine particles Within Iwan Simonis Group's extended value chain, which includes sectors such as cotton production, textile manufacturing, and the chemical industry, there is a possibility that certain workers may face physical damage related to exposure to chemicals. While the group strongly hopes this is not the case, it recognizes that such risks can exist further down the supply chain. **Musculoskeletal disorders (MSDs)** Within Iwan Simonis Group's extended value chain, it is also possible that musculoskeletal disorders may occur among workers in these industries, particularly where manual labor and repetitive movements are required. These risks are inherent to certain stages of production and remain a concern across the textile sector. **Precarious contracts / Imposed part-time work / Poverty and precariousness of workers** Within Iwan Simonis Group's extended value chain, precarious or unstable employment contracts can exist in parts of the textile supply chain. **Physical and/or mental fatigue / Exhaustion and burn-out / Health problems** Within Iwan Simonis Group's extended value chain, there is also a risk of mental health issues, including burnout, chronic stress, and other work-related health problems, especially in environments with long working hours or high production pressure. **Violation of human and labor rights** Within Iwan Simonis Group's extended value chain, human rights violations can still occur within global value chains, particularly in regions where labor laws are less enforced.	**Supplier compliance and labor rights** One entity of Iwan Simonis Group relies entirely on a single textile supplier, exposing the group to financial risks if the supplier fails to comply with legal standards regarding labor conditions and workers' rights. **Reputation damage and market share loss** A partnership with suppliers having a poor reputation could damage the Group's image, potentially leading to a loss of market share, customer support, and a decrease in overall revenue. **Regulatory compliance and sales opportunity** Failure to comply with local regulations, such as the prohibition of cotton from China in California, could result in lost sales opportunities and revenue. **Supplier switching and market share loss risk** The need to find new suppliers could lead to increased search costs, and switching to a higher-priced supplier may result in reduced margins or price hikes, ultimately causing a loss in market share.	**Value chain improvement and market share growth** Strengthening the value chain with better suppliers could attract new customers, leading to an increase in market share **ESG leadership and market share growth** Staying ahead of ESG regulations and surpassing competitors in compliance could result in gaining market share. **Value chain resilience and financial stability** Strengthening resilience within the value chain could enhance the company's independence and improve its financial stability.

Policy

Iwan Simonis Group wishes to support safe and respectful working conditions across its value chain. The company encourages its partners and suppliers to consider practices that promote health, safety, and well-being in the workplace, while contributing to a positive environment.

Actions

Actions in 2024

Iwan Simonis Group works primarily with European suppliers. These suppliers are generally subject to European standards, which helps reduce the likelihood of poor working conditions. For example, 100% of the raw materials purchased by Iwan Simonis SA come from European suppliers, while 95% of Saluc's materials are sourced from Europe. As for WSP, the main suppliers are based in four regions: the United States, Europe, Australia, and New Zealand, all of which operate under legally compliant working conditions in accordance with local standards.

More specifically, chemicals and nylon are sourced from suppliers based in Europe and the United States. Dyes originate in Asia and are sold by a European company that performs quality control before distribution. Cotton is supplied by a European company, which sources it from various mills in Pakistan depending on quality and price. Wool is sourced from suppliers

100%

raw materials purchased by Iwan Simonis SA come from European suppliers

95%

of Saluc's materials are sourced from Europe

for WSP, the main suppliers are based in four regions:
the United States, Europe, Australia, and New Zealand

based in Australia and New Zealand. Approximately every two years, the company has conducted unofficial farm visits in both countries. During the last visit, their main New Zealand supplier demonstrated full traceability from the farm to the final product.

Although Iwan Simonis Group is attentive to the respect of human rights, there is no guarantee that these suppliers source their materials from other suppliers who adhere to the same standards.

Future actions

In the future, the Iwan Simonis Group intends to continue promoting the purchase of raw materials from countries where human rights are respected.

Entity specific actions on this topic

To this end, and particularly at WSP, the entity intends in 2025 to draft a commitment statement and have it signed by 100% of its main suppliers. Furthermore, WSP plans to participate in organizations and conferences on sustainable practices within the wool industry. The entity also plans to schedule visits to livestock farms in Australia and New Zealand every two years.

Inspired by WSP's initiative, the group's two other entities, Saluc and Iwan Simonis SA, may also consider creating a statement and sending it to their suppliers.

Targets and indicators

Currently, Iwan Simonis Group does not have an indicator on this topic.

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Part of suppliers (tier 1) who have signed the commitment statement	%	/	ND~	/	/		2026: 100%			
Part of suppliers (tier 2) who have signed the commitment statement	%	/	ND	/	/		2030: 100%			

Governance

Supplier relationships

Topic Description

Iwan Simonis Group has good relationships with its suppliers, often built on trust and long-term partnerships. However, raw materials sometimes rely on a single supplier, chosen for a level of quality that's hard to find elsewhere. This strengthens their market position but also makes them vulnerable: if that supplier shuts down, their business could be at risk. Concerning the wool, the supply chain is relatively transparent (short supply chain, more controlled), but for cotton, traceability remains uncertain (long supply chain, less controlled).

Key figures

71%
of european suppliers

33 days
payment period on average

Impacts, risks and opportunities related to governance

OWN OPERATIONS

POSITIVE IMPACTS
REAL
Financial security / creation of new sources of revenue The Iwan Simonis Group maintains good relationships with the suppliers of its three entities. They are often long-standing suppliers.

VALUE CHAIN

POSITIVE IMPACTS	RISKS
REAL	
Maintenance and/or development of know-how The Iwan Simonis Group works with certain suppliers whose expertise must be preserved. Therefore, as long as they work with the group, the expertise is maintained.	**Supplier dependency** For certain raw materials, Iwan Simonis Group depends on only one supplier which is very dangerous in terms of business. **Energy price volatility and supplier vulnerability** The volatility of energy price could make suppliers vulnerable, which is annoying for Iwan Simonis Group activities.

Policy

Maintaining long-term and transparent relationships with our suppliers is essential to ensure the quality of its products. The company seeks to collaborate with partners who share our values, with a particular focus on local suppliers where possible. We pay close attention to the quality of the materials and services provided, ensuring that business practices adhere to ethical and sustainable standards.

Actions

Actions in 2024

Iwan Simonis Group maintains strong relationships with its suppliers, built on regular communication through meetings, dinners, and phone calls. These practices are applied to nearly all key suppliers. For Iwan Simonis Group, suppliers are considered partners. If suppliers face difficulties or vulnerabilities, the group listens carefully and works together to find solutions. For example, they may shorten payment deadlines when necessary. This collaborative approach has allowed the group to build a trusted supplier ecosystem, ensuring the consistent quality of its products. Iwan Simonis Group focuses on responsiveness, flexibility, on-time payments, and fair and understanding negotiations. The group values transparency with existing suppliers.

Moreover, the group prioritizes local (European) suppliers whenever possible (see the section on working conditions in the value chain). Even for machinery, the company typically opts for European suppliers.

WSP specific actions on this topic

Specifically for WSP, they have established long-term relationships with their wool suppliers, working exclusively with trusted partners who protect the company's interests and consistently supply high-quality wool. Most of the wool comes from New Zealand and Australia, both of which have high standards in social, environmental, agricultural, and animal welfare practices. WSP is a member of the International Tennis Federation (ITF) and has voluntarily joined the working group on sustainable tennis ball development.

Future actions

In the future, Iwan Simonis Group aims to gain a deeper understanding of its suppliers' intentions regarding sustainable development. To achieve this, the group's three entities will progressively engage their suppliers with more questions on this topic. These questions may cover various aspects, such as obtaining certifications (e.g., EcoVadis) and addressing specific sustainability challenges.

The group also plans to enhance traceability within its value chain by organizing visits to its suppliers, ensuring more transparency and direct interaction.

Additionally, the group is eager to explore the potential of using biodegradable and more environmentally friendly materials, such as alternative nylons, in its production processes.

WSP specific actions on this topic

For WSP, collaborating with the tennis ball industry to explore more sustainable ball production options is also a key goal for the future.

Targets and indicators

Currently, Iwan Simonis Group does not have an indicator on this topic.

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Part of products manufactured by European suppliers	%	100	20	95	**71.67**	Maintain 100%		Maintain 90%	Maintain 70%	
Total number of certified raw material suppliers (EcoVadis, Bcorp, other equivalent certification)	*Number*	ND	2	ND	**ND**					
Average payment period to suppliers	*Days*	32	37	30	**33**	Maintain < 45 days	Maintain < 45 days	Maintain < 30 days	Maintain < 45 days	
Average seniority of suppliers	*Years*	17	20	13	**16.67**					

ESG Strategy Governance

Following this ESG report, Iwan Simonis Group plans to organize its operations so that each entity (Saluc, Iwan Simonis SA, and WSP) has its own dedicated ESG committee. These committees will mainly be made of members from the working group, along with some additional specialized profiles. At a minimum, each ESG committee will include one member of the executive committee. The ESG committees will meet quarterlyand present progress reports to the entire executive committee in June and December.

Additionally, each entity will have a designated person responsible for coordinating the follow-up on the future actions outlined in this report. The sustainability report will then be communicated by the CEO of each subsidiary.

In addition to this shared governance structure, WSP would like to include the achievement of ESG objectives as part of the annual goals for the members of the executive committee. These objectives are expected to be implemented starting in 2027-2028.

Annexes

Annex A: Composition of the working group

Title	Entity	Workshop Value Chain	Workshop Impact, Risks, Opportunities (Environment, social & Governance)	Workshop Listing Stakeholder	Workshop Risks and Opportunites Scoring	Workshop SDG	Workshop future objectives	Workshop Governance
Executive Director Peltzer Group	Peltzer Group	●						
CFO Peltzer Group, CEO Iwan Simonis	Peltzer Group + Iwan Simonis SA	●	●	●	●	●	●	●
Plant Manager	Iwan Simonis SA		●	●	●	●	●	●
CEO WSP	WSP		●	●	●	●		
Manufacturing Director	WSP		●	●	●	●	●	●
Finance Director	WSP		●	●	●	●		
QHSE Manager	WSP		●	●	●	●	●	●
CEO Saluc	Saluc		●	●	●	●	●	●
Plant Manager Saluc	Saluc		●	●	●	●		
Environment Manager Saluc	Saluc		●	●	●	●	●	●
R&D Manager	Saluc		●	●	●	●	●	●
Purchasing Manager Saluc	Saluc			●		●	●	●

Annex B: Summary of ESG indicators

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
ENVIRONMENT										
GES Emission Scope 1	tCO_2	664.5	2,938.2	1,266.3	**4,869**					
GES Emission Scope 2 (location -based)	tCO_2	401	1,068.6	590.3	**2,059.9**					
GES Emission Scope 3 (upstream)	tCO_2	6,892.5	24,422.6	8,934.8	**40,249.9**					
GES Emission Scope 3 (downstream)	tCO_2	391.1	2,959.3	2,251.5	**5,601.9**					
GES Emission Scope 3	tCO_2	7,283.6	27,381.9	11,186.2	**45,851.7**					
Total tons of CO_2	tCO_2	8,349.1	31,388.6	13,042.9	**52,203.6**					
Carbon intensity per FTE	tCO_2/FTE	125.6	194.8	74.4	**394.8**					
Carbon intensity per euro of net turnover	$tCO_2/€$	/	/	/	**0.000749**					
Total Electricity consumption	*kWh*	768,297	5,160,887.8	5,152,030	**11,080,214.8**		2028: 10% discount based on 2024 figures		2030: 10% discount based on 2024 figures	
Total Gas consumption	*kWh PCI*	3,265,057.79	13,927,422.81	/	**17,192,480.6**					
Total of fuel oil consumption	*liter*	/	/	470,643.5	**470,643.5**					
Electricity production	*kWh*	95,178	/	/	**95,178**	2028: Increase by 10% based on 2024 figures			2030: Increase by 10% based on 2024 figures	Only for Iwan Simonis SA, because it is the only entity with solar panels in 2024.
Part of self-consumed	%	73	/	/	**73**	Each year Minimum 70%			From 2030: Minimum 70%	Only for Iwan Simonis SA, because it is the only entity with solar panels in 2024.

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Energy efficiency	%	105.83	/	/	**105.83**	2031: Reach 95.98%			/	Only for Iwan Simonis SA, because this indicator depends on the carbon agreement that the entity has signed.
Average km traveled per delivery (outbound)	*km*	1,881	8,803	206	**3,630**					
Air deliveries	%	13	3.4	x	**x**				2030: 20% discount based on 2024 figures	
Part of the company vehicle fleet that is electrified	%	0	75	0	**25%**	2027: 35%	2029: 90%	2030: 50%	Minimum 35% in 2027	
Environmental incidents (spills)	*Number*	0	6	0	**6**		Each year: 0		Each year: 0	
Environmental incidents (occasional exceedance of discharge standards)	*Number*	0	x	2	**2**			Each year: 0	Each year: 0	
Frequency rate of environmental incidents	*Score*	0	199.3	6.77	**201.56**					(total number of environmental incidents x 1,000,000)/ (Total number of hours worked)
Severity rate of environmental incidents	*Score*	0	0	0	**0**					(total number of hours lost because of an environmental incident x 1000)/(total number of hours worked)
Part of pH levels that went out of range (fails)	%	/	11.6	0	**/**		2030: 0		2030: 0	

Annexes

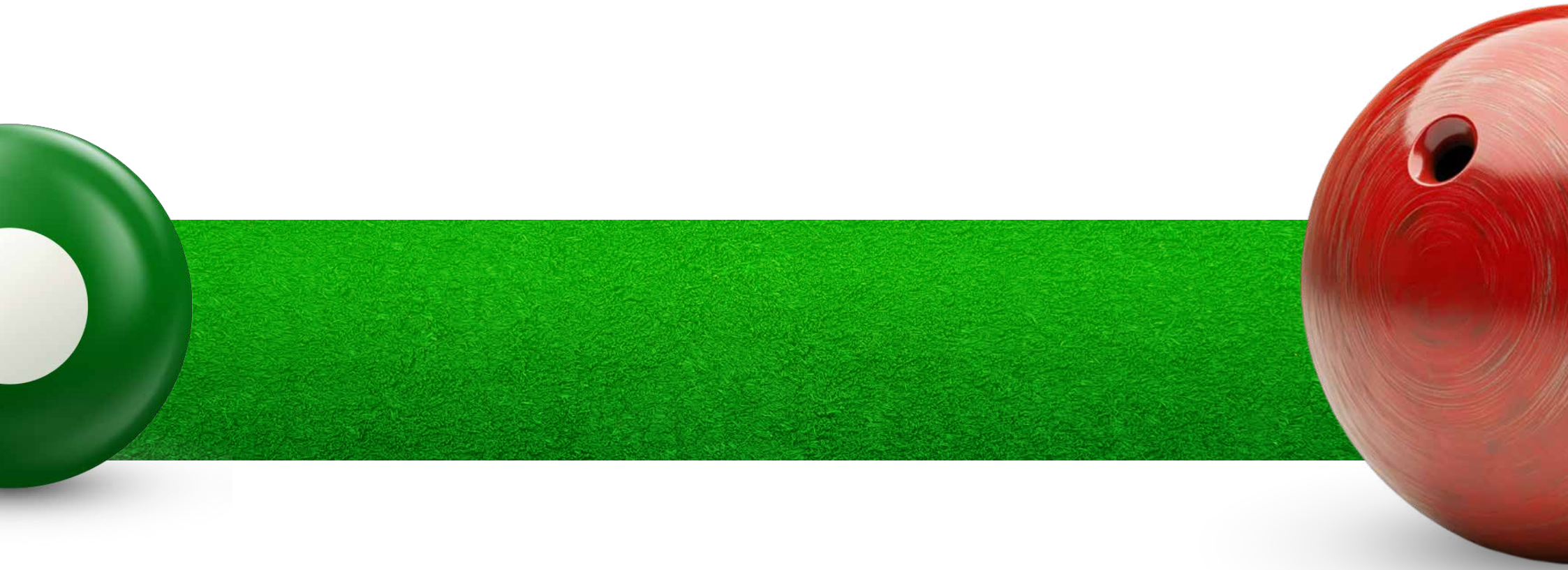
Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Average concentration rate of discharges compared to the regulatory threshold (e.g., maximum threshold 100 mg/L) > for chemical oxygen demand	%	/	/	25.3	**25.3**					
Average concentration rate of discharges compared to the regulatory threshold (e.g., maximum threshold 15 mg/L) > for suspended solids	%	/	/	6.7	**6.7**					
Average concentration rate of discharges compared to the regulatory threshold (e.g., maximum threshold 100 mg/L) > for nitrates	%	/	/	35.4	**35.4**					
Average concentration rate of discharges compared to the regulatory threshold (e.g., maximum threshold 0.2 mg/L) > for the phenol index	%	/	/	35.5	**35.5**					
Quantity of industrial wastewater discharges	m^3	37840	144,870	64,809	**209,679**					Depends on production
Part of wastewater treated before discharge	%	100	100	100	**100**				Maintain 100% each year	
Total waste generated	*tons*	53.68	358.37	1,906.83	**2,318.88**					
Plastic waste	*tons*	7.06	6.1	12.45	**25.61**	2027: discount of 10% based on 2024 figures			2030: discount of 10% based on 2024 figures	
Paper/cardboard waste	*tons*	8.68	10.38	12.96	**32.02**	2027: discount of 10% based on 2024 figures	2028: discount of 10% based on 2024 figures		2030: discount of 10% based on 2024 figures	
Wood waste	*tons*	12.8	4.46	14.86	**32.12**					
Steel Waste	*tons*	0.09	31.98	/	**32.07**		2028: discount of 10% based on 2024 figures			

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Fabric Waste	*tons*	11.55	Billard 57.28 Tennis 160.53	/	**229.36**		2028: discount of 10% based on 2024 figures		2030: discount of 10% based on 2024 figures	
Hazardous waste	*tons*	0	3.35	22.5	**25.85**					
Glass Waste	*tons*	/	/	84.06	**84.06**					
Resin Waste	*tons*	/	/	268.08	**268.08**			2029: discount of 5% based on 2024 figures		
Part of recycled waste	%	ND	45	7	**/**			2029: Reach 9% based on 2024 figures	2035: Reach 10% based on 2024 figures	
Part of valued waste	%	ND	ND	72	**/**			2029: Reach 75% based on 2024 figures		
Part of reused waste	%	ND	29	0.1	**/**					
SOCIAL										
Total of FTEs	*Number*	61.3	165	176.6	**402.9**					
Total of employees (head count)	*Number*	12	35	35	**82**					
Total of workers (head count)	*Number*	50	130	141	**321**					
Part of FTE by CDI	%	93	100	100	**98**				Above 90%	Permanent contracts
Part of FTE by CDD	%	7	0	0	**2**					Fixed-term contracts
Part of FTE – Full time	%	95	97	89	**93**					
Part of FTE – Part time	%	5	3	11	**7**					
Part of women in the company	%	55	23	37.6	**38.5**					
Part of women in the management	%	0	28.75	14.3	**14.3**		2028: 40%			
Total of FTE under 30 years	*Number*	7	10	41	**58**					

Annexes

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Total of FTE between 30 and 50 years	*Number*	31	73	1	**105**					
Total of FTE over 50 years	*Number*	24	82	75	**181**					
Turnover	*%*	9.3	5.16	15	**9.82**	Stay below 10%	2028: 2.5		Stay below 10%	(Number of entries+number of exists)/(2/(Number of staff on January 1)) X100
Days of absenteeism	*Number*	793	1,311	6,675	**8,779**					Until 30 days
Absenteeism rate	*%*	9.03	4.2	7.1	**6.77**	2026: Stay below 7.5%		2026: Stay below 7.5%	2026: Stay below 7.5%	(hours of sick leave of less than 30 days)/ (hours worked indicated in the social report)
Average seniority of staff	*Number*	16	15	15	**15.33**					
Part of wages paid above sector averages	*%*	No industry standards	98.76	100	**Close to 100%**		2028: 100%		Stay close to 100%	
Staff satisfaction	*Score*	/	53	ND	**/**		2026: Minimum 60, 2028: Minimum 70			
Number of formal events organized for staff	*Number*	2	6	2	**10**	2026: 3	Maintain	Maintain	Maintain a minimum of 10 events	
Total hours of training completed	*Hours*	1,308	5,394 Shop floor workers: 5,228 Admin workers: 166	ND	**6,706**					Given the above explanation, this amount is underestimated
Total of training days	*Days*	163.5	674.25	ND	**837.75**					Given the above explanation, this amount is underestimated
Average number of training hour/ person	*Hours*	21.3	33.5	ND	**Above 20h**	Above 20h			Above 20h	

Indicator	Unit	2024				Targets				Assumptions
		Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	Iwan Simonis SA	WSP	Saluc	Iwan Simonis Group	
Part of managers trained to the topics of menopause, employee wellbeing and domestic abuse	%	/	75	/			2026: 100%			
Total of work accident	*Number*	3	11	12	**26**	Always tend towards 0	Always tend towards 0	Always tend towards 0	Always tend towards 0	
Severity Rate	%	0.73	0.35	0.71	**0.6**					(Total number of days lost due to work accidents x 1,000)/ (Number of hours worked)
Frequency Rate	%	42.7	48.72	37.12	**42.85**					(Number of accidents with work stoppage x1,000,000)/ (Number of hours worked)
Risk rate	%	31.71	17.05	26.35	**25.14**			2027: 20%	2030: not exceed 25%	Severity rate x frequency rate
Amount invested in safety improvement infrastructures	€	25,513	100,000	173,028	**298,541**					
Part of suppliers (tier 1) who have signed the commitment statement	%	/	ND	/	**/**		2026: 100%			
Part of suppliers (tier 2) who have signed the commitment statement	%	/	ND	/	**/**		2030: 100%			
Part of products manufactured by European suppliers	%	100	20	95	**71.67**	Maintain 100%		Maintain 90%	Maintain 70%	
Total number of certified raw material suppliers (EcoVadis, Bcorp, other equivalent certification)	*Number*	ND	2	ND	**ND**					
Average payment period to suppliers	*Days*	32	37	30	**33**	Maintain < 45 days	Maintain < 45 days	Maintain < 30 days	Maintain < 45 days	
Average seniority of suppliers	*Years*	17	20	13	**16.67**					



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