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Reasoned opinion of the independent third-party body concerning the verification of the achievement of social and environmental objectives

SAS Nomadia Group.
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75014 Paris

To the shareholders,

As an independent third-party body ("third party") accredited by COFRAC for validation/verification under number 3-2190, the scope of which is available at www.cofrac.fr, we carried out work intended to formulate a reasoned opinion expressing a limited assurance conclusion on the historical information relating to the achievement of the social and environmental objectives that your entity has set itself, within the scope concerned by its status as a company with a mission, as presented in the mission committee's report and relating to the period from 29/12/2021 to 31/07/2026, attached to the management report pursuant to Article L. 210-10 of the Commercial Code.

Context

Nomadia Group SAS became a company with a mission in December 2021. The company chose to deploy the mission primarily across five legal entities (Nomadia Group, Nomadia FSM, Nomadia Field Sales, Nomadvantage and Nomadia Field Operations - 7Opteam), representing 52% of the total Group workforce.

The company's initial purpose was: To provide digital services and solutions in order to improve the daily lives of mobile workers and help reduce the ecological footprint of its customers.

- Align the company's CSR ambitions and actions with those of its customers;
- Act to preserve the planet, namely:
- Choose quality and durability;
- Make the circular economy our standard;
- Give priority to ethical alternatives;
- Innovate to be agents of change, in particular by supporting the implementation of concrete solutions to social, societal and environmental issues.

This first version of the mission was not translated into operational actions and was not monitored by the mission committee. We are therefore unable to issue a conclusion on the achievement of these initial statutory objectives.

In 2025, the entity began work to amend its mission as follows:

- Purpose: "To provide digital services and solutions in order to improve the daily lives of mobile workers and help reduce the ecological footprint of its customers."
- Social and environmental objectives:

- Support our customers in helping them reduce their carbon footprint related to business mobility, by making the best use of the features offered by our solutions;
- Foster an engaging, inclusive and healthy working environment for our employees while encouraging responsible practices;
- Help improve the working conditions of our end users;
- Promote "Responsible Digital Practices" through the development and operation of our solutions and promote them among our customers.

The amended articles of association were filed with the registry of the Paris Commercial Court on 15/07/2026. The mission committee was established in April 2026 and worked on this new version of the mission. Our opinion relates to the latest version of the mission, included in the articles of association filed on 15/07/2026. This is the first verification by the independent third-party body.

Conclusion

On the basis of the procedures we performed, as described in the section “Nature and scope of our work”, and the evidence we collected, we did not identify any material misstatement likely to call into question, within the scope concerned by the company-with-a-mission status and at the end of the period covered by our verification:

- the link between the purpose set out in the articles of association and the company’s activities;
- the link between the social and environmental objectives set out in the articles of association and the company’s activities;
- the monitoring of the implementation of the mission by the mission committee, subject to the comments set out below;
- the mission committee’s favourable conclusions regarding the relevance of the objectives;
- the possibility of verifying the achievement of the objectives;
- the fact that the entity implemented adequate means for each social and environmental objective selected pursuant to Article L. 210-10, 2°, of the Commercial Code and included in its articles of association;
- the fact that, at the end of the period covered by the verification, the entity achieved the results it had defined for each social and environmental objective selected pursuant to Article L. 210-10, 2°, of the Commercial Code and included in its articles of association.

Consequently,

- Nomadia Group complies with each of the conditions of Article L. 210-10 enabling it to claim the status of a company with a mission;
- Nomadia Group complies with the social and environmental objectives it has set itself as part of its mission, consistently with its purpose and its activities in light of its social and environmental challenges.

Comments

Without calling into question the conclusion expressed above, we make the following comments:

- The mission committee is mainly composed of internal stakeholders, some of whom are directly involved in carrying out the mission.
- Mission reports for the 2021 to 2025 financial years were not prepared or presented to the shareholders’ meeting approving the financial statements.
- There was no monitoring of the implementation of the mission from December 2021 to April 2026, when the mission committee was established. We nevertheless noted that, since its establishment, the mission committee has fulfilled its role of monitoring the implementation of the mission and providing strategic challenge.
- Due to the reformulation of the statutory mission, the new version of the mission model was formalised for the 2025 financial year. Consequently, most indicators have no target or trajectory, as the aim was to establish an initial baseline. Most of them are also diagnostic or means-related indicators during this phase of implementing the mission, and their definition is sometimes rather broad. Certain actions in the mission model are still being carried out because the planned trajectory extends beyond the date of this opinion.
- Certain operational objectives relate more closely to the CSR or HR policy than to the mission.

Preparation of information relating to the achievement of social and environmental objectives

The absence of a generally accepted and commonly used framework or established practices on which to base the assessment and measurement of information relating to the achievement of social and environmental objectives means that different, but acceptable, measurement techniques may be used, which may affect comparability between entities and over time.

Consequently, information relating to the achievement of social and environmental objectives must be read and understood by reference to the entity's procedures (the "Framework"), the significant elements of which are presented in the mission committee's report.

Inherent limitations in the preparation of information relating to the achievement of social and environmental objectives

The information may be subject to inherent uncertainty arising from the state of scientific or economic knowledge and the quality of external data used. Some of the information presented is sensitive to the methodological choices, assumptions and/or estimates used in preparing it.

Responsibility of the entity

It is the responsibility of the entity:

- to establish a mission committee responsible for preparing an annual report pursuant to Article L. 210-10 of the Commercial Code;
- to select or establish appropriate criteria and procedures for preparing the entity's Framework;
- to design, implement and maintain internal control over the relevant information used to prepare the mission committee's report, and to implement the internal control it considers necessary to prepare information relating to the achievement of social and environmental objectives that is free from material misstatement, whether due to fraud or error;
- to prepare information relating to the achievement of social and environmental objectives in accordance with the Framework and make it available to the mission committee.

The mission committee is responsible for preparing its report or reports based on the information relating to the achievement of social and environmental objectives provided by the entity and by carrying out any verification it considers appropriate.

This report or these reports are attached to the management report and presented to the meeting responsible for approving the company's financial statements.

Responsibility of the independent third-party body

Pursuant to Article R. 210-21 of the Commercial Code, it is our responsibility, on the basis of our work, to issue a reasoned opinion expressing a limited assurance conclusion on the entity's compliance with the social and environmental objectives it has set itself within the scope concerned by its status as a company with a mission.

As we are responsible for expressing an independent conclusion on the information relating to the achievement of social and environmental objectives, we are not permitted to participate in preparing that information, as this could compromise our independence.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the Commercial Code. In addition, we have implemented a quality control system comprising documented policies and procedures designed to ensure compliance with legal and regulatory requirements, in particular the NF EN ISO/IEC 17029 standard, and with the applicable ethical rules.

Regulatory provisions and applicable texts

Our work described below was carried out in accordance with Articles R. 210-21, A. 210-1 and A. 210-2 of the Commercial Code, the NF EN ISO/IEC 17029 standard and our verification programme[1] (Aupeam verification programme for companies with a mission, Aupeam-A1-v3).

[1] Our verification programme includes the following steps:
0. Pre-engagement review and engagement letter
1. Kick-off meeting and planning, gaining an understanding
2. Verification work: verification of the consistency of the mission
3. Verification work: analysis of the role of the mission committee
4. Verification work: verification of the implementation of the mission (means and results)
5. Review of the work by the signatory, who was not involved in performing the verification, and decision
6. Reasoned opinion and presentation of our work

Means and resources

Our work involved the skills of two people and took place from June 2026 to July 2026 over a total intervention period of eight weeks.

We conducted, in particular, 11 interviews with the people responsible for preparing the historical information relating to the achievement of social and environmental objectives, management, members of the mission committee, and internal and external stakeholders.

Nature and scope of our work

We planned and performed our work taking into account the risk of material misstatement in the information relating to the achievement of the social and environmental objectives that the entity has set itself as part of its mission, within the scope concerned by its status as a company with a mission.

We believe that the procedures we performed, exercising our professional judgement, enable us to express a limited assurance conclusion.

We obtained an understanding of the entity's activities within the scope concerned by its status as a company with a mission, the wording of its purpose and its social and environmental challenges.

Our work covered:

- the consistency of the social and environmental objectives selected pursuant to Article L. 210-10, 2°, of the Commercial Code and included in the articles of association, the entity's purpose set out in its articles of association (the "purpose") and its activities in light of its social and environmental challenges;
- the implementation of these objectives.

Regarding the consistency of the objectives, the purpose and the entity's activities in light of its social and environmental challenges, we assessed it by considering, on the one hand, its activities and, on the other hand, the operational objectives it selected:

1. Link between the purpose and the selected social and environmental objectives and the entity's activities

- We conducted interviews intended to assess the commitment of management and governance members with regard to the expectations of the main internal or external stakeholders concerned by the entity's activities.
- We assessed the processes put in place to structure and formalise this approach, relying on:
- information available within the entity (for example, minutes of board meetings, exchanges with the social and economic committee, minutes or materials from meetings with internal or external stakeholders, risk analyses);
- the company-with-a-mission roadmap (or mission model) and the latest mission committee report prepared since the previous verification;
- where applicable, its publications (for example, sales brochures, management report,

integrated report, non-financial performance statement, website publications).
- We assessed whether the purpose and selected social and environmental objectives:
- are explicit and enable a reader unfamiliar with the entity to identify its activities;
- make it possible to understand the entity's contribution to society and whether the entity is able to control and act on its social and environmental challenges;
- are distinct from those of other companies with a mission in the same sector;
- are aligned with the entity's business model; in particular, we verified that the entity's revenue is not disconnected from its purpose and selected social and environmental objectives, and that changes in revenue are not potentially unrelated to, or even partly inconsistent with, them;
- are expressed using precise terms connected with the entity's activities rather than generic terms.

2. Consistency and articulation of the purpose and the social and environmental objectives in relation to the selected operational objectives

- We assessed whether:
- the statutory objectives are consistent with the purpose, whether they are levers for fulfilling it or commitments regarding how it will be fulfilled;
- the operational objectives contribute to achieving the statutory objective (or complying with the corresponding commitment) and whether they are essential to achieving it;
- achieving the operational objectives will provide convincing evidence that the statutory objective has been achieved or the corresponding commitment fulfilled;
- the operational objectives are verifiable and whether the selected measures are consistent with them.
- We therefore assessed, taking into account the entity's activities, the consistency between:
- the information collected;
- the purpose; and
- the social and environmental objectives set out in the articles of association.

Regarding the implementation of the social and environmental objectives, we verified the existence of operational objectives and key monitoring indicators, as well as measures of their achievement by the entity at the end of the period covered by the verification. We assessed whether the entity mobilised adequate means in light of its resources and the defined action plan, and whether the operational objectives are consistent with the expected values of the trajectories defined by the entity within the scope concerned by its status as a company with a mission.

To do so, we carried out the following procedures:

- Understanding:
- we reviewed the documents prepared by the entity to report on the performance of its mission, in particular the provisions specifying the operational objectives and related monitoring procedures, as well as the mission committee's report;
- we discussed with the mission committee its assessment of the implementation of the social and environmental objectives and, where applicable, with stakeholders for the objectives concerning them. We also reviewed the analysis presented in the mission committee's report and the results achieved by the deadlines for the operational objectives against their defined trajectories, in order to assess compliance with the social and environmental objectives.

- Means mobilised:
- through an interview with the entity's management body, we assessed the financial and non-financial means implemented to comply with the social and environmental objectives;
- in light of changes in the business during the period, we assessed the adequacy of these means and of those specifically intended to comply with the operational objectives in relation to their trajectories.

- Reliability of performance indicators:
- we verified that the mission committee's report contains performance indicators consistent with the operational objectives and capable of demonstrating their position along the defined

trajectories;
- we assessed the reliability of all these indicators, and in particular we:
- assessed whether the entity's Framework was appropriate in terms of relevance, completeness, reliability, neutrality and understandability;
- verified that the indicators cover the entire scope concerned by the company-with-a-mission status;
- reviewed the internal control procedures implemented by the entity and assessed the collection process intended to ensure the reliability of these indicators;
- performed controls and analytical procedures to verify the correct consolidation of the data collected and the consistency of changes in that data;
- performed detailed tests on a sample basis or using other selection methods, consisting of verifying the correct application of definitions and procedures and reconciling the data with supporting documentation. Where applicable, this work was performed by means of checks at a selection of contributing entities representative of the scope concerned by the company-with-a-mission status and covered 100% of the data used to calculate the indicators;
- assessed the overall consistency of the mission committee report or reports in light of our knowledge of the entity and the scope concerned by the company-with-a-mission status.

- Where one or more social and environmental objectives were not achieved, we reviewed the reasons given in the mission committee's report. In light of the company's context, we assessed whether those reasons were related to exceptional circumstances, external to the entity, that could not have been anticipated when the operational objectives were defined.

The procedures implemented as part of a limited assurance engagement[2] are less extensive than those required for reasonable assurance; a higher level of assurance would have required more extensive verification work.

[2] Limited assurance is the level of assurance required for verifying the social and environmental objectives of companies with a mission.

Clamart, 15 September 2026

The Independent Third-Party Body, Aupeam
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