

orcom

This is the fifth CSR report prepared by ORCOM.

It covers ORCOM companies and brands established in France, with the exception of those that have joined us recently: ORCOM ORCOM-CENTRE, companies, ORCOM AUDIT, MEMAUDIT LEGAL, **ORCOM** ENTREPRISES, SCM ORCOM ET ASSOCIÉS, ORCOM ET ASSOCIÉS, ORCOM SULLY SUR LOIRE, ORCOM MONTARGIS, ORCOM BESANÇON, ORCOM ET ASSOCIÉS S.M., ORCOM TOURS, ORCOM PARIS, ORCOM DIJON, ORCOM INTERNATIONAL, ORCOM AGEN, ORCOM AUDIT RSO, MEMAUDIT, ACTIFORCES, STRATORIAL, ORCOM AUDIT BFC, ORCOM HDF, ORCOM AUDIT IDF, MEMAUDIT INTERNATIONAL, KAPBLANC, H₃P GROUP, ORCOM H₃P BUSINESS SOLUTIONS, ORCOM H₃P AUDIT, H₃P FINANCIAL ADVISORY, H3P REAL ASSETS, ECHO GESTION, ORVA - VACCARO ET ASSOCIÉS, ORVA-MONTARGIS, ORVA, ORCOM QUERCY, ORCOM **AUDIT** ATLANTIQUE, ORCOM BRETAGNE, ORCOM NANTES, ORCOM CECAGEST, ORCOM SOBRECOMA, ORCOM GUYANE, ORCOM ORCOM MORBIHAN, CORNOUAILLE, CLÉROC, ORCOM ORCOM VENDÉE ANJOU, ORCOM FIMOREC.



EDITORIAL

This year, 2023, we reaffirm our commitment to a CSR policy that embraces economic, social and environmental aspects to achieve truly sustainable global performance.

We want ORCOM to be part of a sustainable performance strategy. To do this, we must fully integrate the pillars of sustainable development into our business model. Such an integration is not an option but a necessity to ensure the sustainability and resilience of our company.

Our CSR strategy is based on four fundamental areas of focus:

- We firmly believe that innovation is the key to overcoming tomorrow's challenges.
- We recognise that our human resources are our greatest asset. By promoting a healthy and inclusive work environment, we boost the motivation, creativity and loyalty of our teams. A good quality of life at work is essential for attracting and retaining talented people, and for creating a positive and dynamic corporate culture.
- We are also aware of our role in society. By supporting local initiatives and contributing to unifying projects, we strengthen social ties and promote harmonious and equitable development.
- Finally, we are committed to reducing our ecological footprint by adopting sustainable practices and raising our stakeholders' awareness of the importance of preserving the environment.

Our CSR approach is not just a set of isolated initiatives, but a truly integrated strategy that gives meaning to our business model. By maintaining our four key action areas, we are ensuring that we build a sustainable and prosperous future for our company and for society as a whole.

Emilie Thibault Associate in charge of CSR

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VISION

As a responsible company, ORCOM is committed to a CSR approach based on strategic focuses that were set in 2018.

- **1- A company that serves other companies**: innovating to support our customers in their transformation and their performance.
- 2- Attracting talent and encouraging well-being in the workplace: demonstrating ORCOM's desire to help talented people reach the highest level in our professions.
- **3- Reducing ORCOM's environmental impact**: moving into the era of environmental and ethical responsibility.
- **4- Being a committed and influential company**: ORCOM conducts many actions in support of entrepreneurship and becomes the privileged interlocutor of entrepreneurs, and a major actor in economic performance.

While our reason for acting is intact, we need to give further expression to our intentions in order to take this project forward over the long term.

COMMON THEME

CSR: A NATIONAL APPROACH, LOCAL ACTIONS

Being anchored in the territories has special meaning for ORCOM. It's about getting involved in local life, being close to our stakeholders and driving changes in our ecosystem.

In line with its convictions, our company likes to commit to sustainable actions that create meaning: CSR therefore has its place on each of our sites.

Because this conviction only makes sense if it is shared by everyone - employees, customers and partners - we have made the local actions implemented on each site the common theme of this 2023 CSR report, to highlight initiatives on the ground that have a goal that unites us: to act in the interest of all.





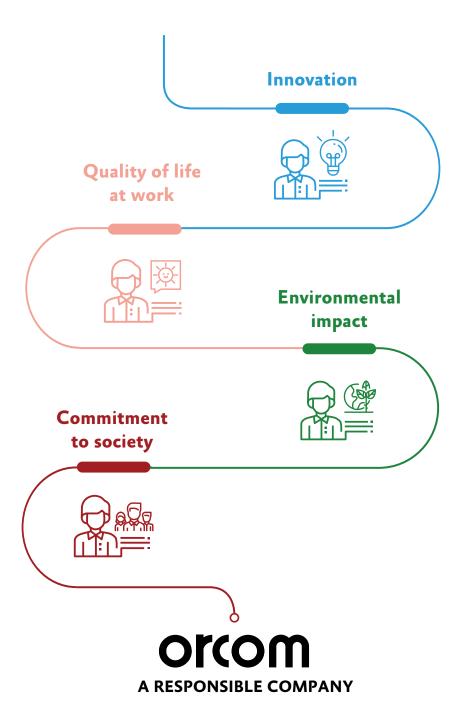


In France, ORCOM is based in 9 regions: Ile-de-France, Centre-Val de Loire, Bourgogne-Franche-Comté, Grand Est, Occitanie, Hauts-de-France, Pays de la Loire, Brittany, Auvergne-Rhone-Alpes and French Guiana.

ORCOM also has an international presence: United States, England, Asia.



REMINDER OF OUR STRATEGIC FOCUSES



Innovation

Innovating by preserving its values, respecting its environment, obtaining the commitment of its employees: this is the challenge taken up by ORCOM. It is this culture of innovation that allows ORCOM to grow and help its customers grow. A strategic pillar of our CSR approach, innovation reflects a multi-faceted and multi-pronged approach driven by general management and deployed at every level of our organisation.



Innovation serves our customers, our employees and our ecosystem.



INDICATORS & KEY FIGURES

COMMUNICATE

SALES INITIATIVES

WEBINARS ORGANISED BY ORCOM

TRUST

97.04**

LEAD-TO-CUSTOMER COMPLETION RATE

LOYALTY

AVERAGE CUSTOMER
SENIORITY

Reminder of objectives

CSR OFFER

The formalisation of a CSR offer was one of the objectives set in 2021. We had three years to implement it.

Committing to CSR means choosing the path of sustainable progress While CSR is a must for all companies regardless of their size, accountants are first in line for analysing, supporting and advising managers in this necessary transformation. ORCOM has chosen to develop an advice offer that is specific to CSR, the first step of which is the completion of a comprehensive diagnosis combining qualitative analysis and scoring. Objective: to assess CSR maturity with a situational analysis and recommendations leading to the development of an action plan.

National and regional mechanisms exist to help companies finance their transition projects. ORCOM's CSR teams facilitate contact with transition financing actors (Regions, ADEME, Bpifrance, etc.) by offering initiatives related to these current issues: organisation of a round table for our clients, participation in a conference and workshops to explain to participants how to develop their CSR approach as a structuring tool within corporate strategy.

The ORCOM CSR offer was officially launched in 2023.

#OBJECTIVE ACHIEVED

^{*} The indicator shown does not include the scope of the ACTIFORCES, STRATORIAL and ORVA companies. It includes the scope of CFGS.

CSR DIAGNOSIS, THE NEW ORCOM OFFER

Alizée Penon-Murdza, associate, chartered accountant responsible for CSR strategy support, describes the new ORCOM offer

"To embark on a CSR approach, we offer our customers a diagnosis to assess the maturity of their organisation in terms of CSR. Our customers carry out actions that can be part of a CSR approach but they may not be aware of that, or it might not have been formalised. In order to perform a situational analysis of these actions, we conduct interviews with our customers' internal/external stakeholders. This qualitative approach is built on the basis of the 7 pillars of ISO 26000, the leading international CSR standard. A CSR score is calculated based on the accounting and financial data in the accounting entries file (FEC) and the information on the social security contributions statement (DSN). Based on the situational analysis, our teams offer tailored support in line with the activity and needs of organisations by helping them identify their CSR challenges."



"The originality of our approach lies in the combination of qualitative and quantitative analyses for a complete diagnosis."

#PREPARE

CSRD: MOVING TOWARDS AN INCREASINGLY STRICT REGULATORY AND LEGISLATIVE FRAMEWORK

Applicable from 1 January 2024, the European Corporate Sustainability Reporting Directive (CSRD) will set new standards and obligations for extra-financial reporting and will gradually reduce thresholds starting with intermediate-sized enterprises and publicly traded SMEs.

The CSRD provides a framework for the monitoring of non-monetary information with a particular focus on the company's impacts and risks to the environment, society, human beings and the entire ecosystem. The objective is to encourage financial actors to adopt a sustainable development approach and also to help all stakeholders recognise companies that are successful in this respect. Above all, this is progress in terms of transparency and comparability of European companies.

The first companies concerned are those already subject to the NFRD regarding

financial years ended in 2024 (published in 2025); then the scope of the companies concerned will be expanded.

The difficulty lies not so much in the reporting tool but in the reporting and especially internal control processes for industrialising and ensuring the reliability of data collection.

The CSRD is also the obligation everywhere in Europe to have extra-financial information verified by an auditor (or an independent third party).

It is with this in mind that ORCOM is committed to supporting its customers in this new approach.

#ANTICIPATE

ORCOM INTEGRATORS FOR ELECTRONIC INVOICING

The Directorate General of Public Finance announced the postponement of the obligation of electronic invoicing, initially planned to take effect on 1 July 2024, to guarantee the 4 million companies concerned a transition under the best possible conditions.

In order to be ready, we brought together our community of e-invoicing integrators on our Orléans site. The meeting included: a reminder of the challenges of the reform, testimonies, discussions on our service offer and the preliminary diagnoses to be implemented.

This led to the emergence of the idea of creating a free flash diagnosis, in order to determine our customers' situation and perform a situational analysis of their digital maturity. The final objective: to give them the best possible advice

#SUPPORT

NEW METALLURGICAL SECTOR AGREEMENT

The metallurgical sector experienced a major upheaval with the reform of its collective agreement in 2023. The ACTIFORCES teams, specialised in HR consulting, mobilised at the beginning of the year to help companies in the sector bring their agreement into compliance, and also manage the resulting change.

#WELCOME

FFP JOINS ORCOM

Financière Fonds Privés has become ORCOM's 6th brand. FFP, a recognised actor in private Equity, now complements ORCOM's 360° offer, by offering customers services that are adapted to the financing of business development and transfer projects by strengthening equity. Thus, Financière Fonds Privés selects target nuggets in which to invest and supports clients in their development strategy along with their chartered accountant.

#HELP GROW

INVESTING IN FRENCH GUIANA

The attractive special taxation in French Guiana is designed to encourage investment, economic development and job creation in that region. Thanks to the merger with BDC - an accounting firm in French Guiana - ORCOM teams can propose a new tax offer: to support our clients so they can benefit from investment aid in overseas territories and departments.

#INFORM

"Innovating is also informing our customers on high-stake subjects and growing our ecosystem to propose value-added solutions and synergies."

A STOPOVER IN PARIS, FOR OUR INTERNATIONAL TEAMS

Held from 14 to 17 June, Viva Technology is the key event for technological innovations and start-ups. Again this year, this event was an opportunity to highlight French and foreign technological nuggets working in cosmetics, data, robotics, virtual and augmented reality, artificial intelligence and blockchain technology. BIG and SMALL met and became closer, in a dynamic of joint growth, investments, and also international development. On this occasion, associates from ORCOM's international cluster were present to open up territories of opportunity to entrepreneurs.



IN PARIS, THE BUSINESS OWNER'S ASSETS BROUGHT TOGETHER ABOUT THIRTY CUSTOMERS

Following the release of the book "The business owner's assets", ORCOM Paris proposed a meeting of its customers in the presence of the author – Frédéric Parrat, Emeric Pourriau, ORVA



Avocats tax lawyer, Linda Fadier, head of ORCOM's legal department and Guillaume Monier, associate. It was a great opportunity for discussions on the themes of structuring real estate assets, holdings, transfer, etc.

IN QUIMPER, RETIREMENT MOBILISES OUR CUSTOMERS

This is a current topic that impacts both companies and employees, 80 people attended this conference co-hosted by ORCOM, ACTIFORCES and Corre Finance et Stratégies.



Common theme OUR REGIONS

#OPEN UP NEW TERRITORIES OF OPPORTUNITY

EXPANDING INTO NEW TERRITORIES

On 20 July 2023, CFGS, an accounting firm based in the Grand Est region, in Nancy, Remiremont, Epinal, Charmes and Saint-Dié-des-Vosges, joined ORCOM. We discussed this merger with Thierry Voirin, CFGS associate.



We are incredibly motivated to embark on this new adventure, which is firmly anchored in a stable work environment, optimised for efficiency, and resolutely directed towards promising future perspectives for our teams and customers.

Thierry, can you tell us the story behind this merger?

The story of this merger began within the Eurus Alliance, which brings together 40 independent accounting firms, including ORCOM and CFGS. Mutual trust and shared knowledge with Valentin Doligé, ORCOM Deputy Managing Director, naturally encouraged this merger.

Why choose ORCOM?

ORCOM is a solid and structured firm that keeps pace with changes in our professions. We share the same approach to advising the customer and we fully identify with the values and philosophy of the group.

What benefits do you see for your customers?

Joining ORCOM will allow us to accelerate and secure the migration of our IT system to ACD accounting production software this autumn, something the teams are really looking forward to. We are keen to work together and propose new offers to our customers, especially in the public and non-profit sectors, with the expertise and feedback of ORCOM's competency clusters, or abroad. The integration approach and the assistance from support or specialised services will facilitate the synergy of our teams.

Quality of life at work

Opening up territories of opportunity also applies internally, to all ORCOM employees. This desire to help grow, retain and support each employee in their professional development is a key focus of the HR approach. And it also applies to new recruits, those we welcome and train: promoting well-being at work while being attractive to candidates, these are elements of the ORCOM employer brand.



At ORCOM, it's your personality that counts first



INDICATORS & KEY FIGURES

HELP GROW

2.05 TRAINING

DAYS PER PERSON/YEAR

1034
RECEIVED
TRAINING

BUILD LOYALTY



AVERAGE SENIORITY





INCREASE IN THE WORK-LIFE BALANCE SATISFACTION RATE

Reminder of objectives

IMPLEMENT AN OVERALL EMPLOYEE SATISFACTION BAROMETER

In an ongoing improvement approach, ORCOM wants to give its employees a regular say and to take note of their expectations to remain in tune with their aspirations.

The employee survey by ORCOM

ORCOM launched its own internal survey in 2023, using an independent firm. This survey made it possible to measure the impact of HR measures taken in 2022, namely:

- Induction: extension of the mentoring period by 2 years for workstudy employees who move to permanent positions in order to support their change of status
- Sharing value: 6% salary increase for all in September 2022, acquisition of an additional 'RTT' day off every 3 years within a limit of 3, change in the calculation of individual incentive payments for accountants
- Training: implementation of training paths to support changes in status and manage teams
- CSR: implementation of a business travel bonus to recognise travel efforts and the sustainable mobility allowance to raise awareness among teams about sustainable mobility issues and encourage soft mobility

The internal survey was conducted in September 2023 with 1214 employees. There were 806 participants, representing a participation rate of 66%.

The results

Topic	% of satisfaction	Deviation from 2022 survey
Satisfactory working hours	80 %	+ 10 points
Satisfactory workload	72 %	+ 12 points
Work-life balance	77 %	+ 16 points
Adapted teleworking	74 %	+ 10 points
Office quality	78 %	- 2 points
Management of right to log out	85 %	+ 3 points

For the work/life balance part, there was a very positive finding with overall employee satisfaction clearly increasing, which shows that the measures taken were appreciated.

#OBJECTIVE ACHIEVED

^{*} The indicator includes CFGS staff.

Concrete

ACTIONS

#RESPECT

GENDER EQUALITY IN THE WORKPLACE INDEX: THE CASES OF ORCOM SCM (ORLÉANS, BLOIS, CHARTRES), ORCOM PARIS AND ORCOM CFGS

ORCOM is committed to an approach against gender inequality and applies its convictions daily, from the recruitment phase. In both the workforce and the association policy, women are an integral part of the operation of the company.

For several years, the high gender equality index rating

has proven our will to continue to make professional equality a priority.







Concrete

ACTIONS

#ATTRACT

LAUNCH OF THE 'L'AVENTURE ORCOM' INSTAGRAM ACCOUNT

Attracting new candidates is a major challenge for any company. At a time when the employer brand is taking an increasingly important place in HR strategies, how can we attract new candidates?

ORCOM has chosen to meet this challenge with transparency, by broadcasting, through an Instagram account called 'L'aventure ORCOM', what goes on behind the scenes in the company. On the Instagram feed, we can find employee introductions, videos highlighting Orcomians' personalities, job offers and everything related to the ORCOM CSR approach: the foundation of the company, environmental actions, and in-house moments.









#INTEGRATE

A WELCOME SEMINAR REVISITED

Following COVID-19, induction practices had to evolve by offering digital meetings to preserve the health of employees. But induction involves a meeting, exchange and conviviality.

In 2023, ORCOM redesigned its induction seminar to bring all these factors together. For 2 or 3 days, all new employees are invited to come to the head office in Orléans to learn about ORCOM's history, practices and working environment. In a pleasant setting, they exchange with associates who give their presentations in a collaborative way (quizzes and the participation of new arrivals). In the evening, they enjoy an afterwork event together so that they can relax and get to know each other. These are the perfect ingredients for a successful induction.

#CELEBRATE

IN 2023, SITES MOVED INTO A NEW DECADE

Anniversaries are an opportunity to come together, to celebrate the journey we have made over the years, and to look forward, together, to the years ahead. In 2023, sites were celebrating, with 3 of them blowing out their candles.







The ORCOM Montargis teams celebrated the 20th anniversary of the site. It was a time of conviviality and sport between customers and employees.







30 candles were blown out at ORCOM Besançon, with colleagues and friends gathering in a casino.





Common theme

OUR REGIONS



#UPGRADE

OUR TEAMS HEAD TO LA DÉFENSE

In autumn 2023, our teams moved from their Levallois-Perret office to the 8th floor of the Franklin Tower in La Défense.

A completely refurbished 2000 m² area has welcomed the ORCOM and H₃P teams, who thus benefit from the optimal accessibility of the premier business district in Europe, and also the many services offered by the Tower, a spacious and bright space, and even a break room.



I am proud that ORCOM is moving into the fourth most attractive business district in the world. And I am delighted for the teams who will discover a district that is undergoing transformation and becoming, a little more every day, a lively place to be. We have therefore also chosen La Défense for all that it has to offer the teams, whether in terms of transport facilities, catering, the cultural offer, events... and even shopping... All of these possibilities contribute to the employee experience and the quality of the working conditions we want to offer them. Michel Martin, CEO

#UNITE



ORCOM Lieusaint,la Sénartraise



ORCOM Agen, rugby initiation



ORCOM Quercy, canoeing trip



ORVA Avocats, Christmas



ORCOM Dijon, Retirement



ORCOM Paris, friendly afternoon



ORCOM Villemandeur, karting afternoon



ORCOM Orléans, guinguette



ORCOM Tours, friendly afternoon



ORCOM Chartres, Easter



ACTIFORCES, University summer school



ORCOM Redon,Games night



ORCOM Quimper, games afternoon



ORCOM Valenciennes, high ropes



H3P FA, seminar

Environmental impact

Anxious to reduce the impact of its activities on the environment, ORCOM sets objectives and implements concrete actions to improve its practices and raise awareness among its employees. The environmental pillar of our CSR approach is based both on individual behaviours and on the collective awareness that our planet must be preserved. As an international company, ORCOM strives to contribute, at its own level, to the reduction of its ecological footprint, and to instil this dynamic among its employees.



Being efficient while respecting the planet: it is possible



INDICATORS & KEY FIGURES

EXTERNAL

89568

PAPERLESS INVOICES

23983

CUSTOMERS PAYING BY DEBITS/TRANSFERS

INTERNAL

3.995

NUMBER OF PRINT-OUTS

357

NUMBER OF PUBLIC TRANSPORT SUBSCRIPTIONS

3012

NUMBER OF KM TRAVELLED DURING THE MOBILITY CHALLENGE

Reminder of objectives

REDUCE PAPER PRINTING BY 10%

To assess the change in paper printing on a likefor-like basis, ORCOM is adjusting its benchmark indicator by basing it on the number of employees.

A NEW CALCULATION METHOD

ORCOM is a company in motion and its workforce grows at a sustained pace.

In order to have a significant indicator of the number of printouts, we decided to calculate a ratio between the annual statement of print-outs from sites included in ORCOM's Ricoh agreement and the number of employees on 31 December of the reference year.

This ratio therefore represents a key indicator, which will be measured every year, with the objective of **reducing it by 10%** over three years.

	ln 2021	ln 2022	ln 2023
Number of print-outs	3.448M	3.562M	3.995 M
Indicator	4,698 print- outs/person	4,070 print- outs/person	4,105 print- outs/person

The objective of a 10% reduction was reached in 2022 and has been upheld in 2023. Awareness-raising activities will continue at sites above this indicator.

#OBJECTIVE ACHIEVED

Concrete

ACTIONS

#UNDERSTAND

DISCOVERING, ANALYSING AND DETECTING CAUSAL EFFECTS THANKS TO THE CLIMATE FRESK



ORCOM has recently taken steps to integrate climate change and societal issues into the core of its corporate culture. The implementation of the Climate Fresk in offices was an initiative to raise awareness of current environmental challenges among associates, mission directors and multidisciplinary teams in an interactive and educational way.

The Climate Fresk is a collaborative workshop that helps us understand the causes and the consequences of climate change through the creation of a fresco. This unique approach facilitates collective awareness and encourages productive discussions about pos-

sible ways of addressing them. In a proactive approach, Stéphane Lay, Aurélie Pinsard, Corine Rothé, Léa Janvier, Valentin Doligé, Maxime Girardeau and Emilie Thibault volunteered to train and become accredited 'Freskers'. Climate Fresk workshops can now be organised internally, providing all employees with the tools and knowledge they need to take action to improve the environment.

ORCOM's willingness to play an active role in the fight against climate change is also reflected in its recent appointment as auditor of the Climate Fresk. This recognition is a testament to the firm commitment to integrating sustainable development prin-





ciples into all of ORCOM's professional practices. Congratulations to Alizée Penon, Valentin Doligé and their teams who work with the NGO.

Emilie Thibault tells us: "This commitment is perfectly in line with our CSR strategy, demonstrating our desire to contribute positively to society and the environment. By placing the emphasis on education and awareness, we reaffirm our commitment: together we can contribute to a more sustainable and fairer future for everyone."

#UNDERGO TRAINING

BECOME FRESKERS TO MOVE THINGS FORWARD

Becoming a Fresker gave me the opportunity to bring my ideas to life, especially those related to Corporate Social Responsibility (CSR). After working with the CSR project team to develop the offer, it seemed natural to me to become involved in the training of Freskers, given the importance of raising the awareness of all employees on this crucial subject. These facilitation sessions encourage the exchange of views, stimulate participants' reflection on the world around us, and encourage discussion about the actions we can take individually and collectively. Becoming a Fresker has allowed me to merge my personal convictions with my career path.

Léa Janvier, ORCOM Fresker

#TRAVEL

HELPING OUR EMPLOYEES TRAVEL DIFFERENTLY

One of the HR measures taken in 2022 was the introduction of a sustainable mobility allowance. This allowance allows employees who arrive by bike at least once a month to benefit from financial assistance, rewarding them for adapting their mode of travel.

Clément, an employee in Orléans, explains.

Clément, can you explain to us what the sustainable mobility allowance is?

The sustainable mobility allowance is a benefit given by the company for using a bike as a means of transport. This is part of an employer brand and CSR approach to encourage employees to travel differently.

You regularly come to work by bike, what are the advantages?

The first advantage for me is speed. I go much faster on a bike. The second is sustainable mobility. It's always nice to know that you're making a small contribution to the environment. And finally, the last is to be able to do physical exercise on a daily basis, without having to free up special time for that.

Is it a plus to be able to benefit from this allowance? Does that motivate you?

It is obviously a plus to be able to benefit from this allowance. It helps fund part of my bike subscription, and it motivates me not to use the car to come to work. I'm also reducing the Co2, I'm doing my good deed.

#MOVE AROUND RAISING AWARENESS IN A FUN WAY

Since 2020, during European Mobility Week, ORCOM has organised an inter-site challenge for its employees. The objective: to promote green mobility in a fun and committed way. Every km travelled is counted, and then the ORCOM Corporate Foundation increases that figure with a donation to a charity.

For 3 years, the challenge has continued to bring more and more employees together, as evidenced by the total kilometres travelled, which has increased and in 2023 reached 3012 km.



Etienne Piguet, ORCOM Besançon associate (winner of the challenge), was awarded the 2023 mobility trophy by Emilie Thibault, ORCOM CSR Manager and Corinne Rothé, CSR correspondent, Blois (previous winner of the trophy)

Common theme OUR REGIONS

#UNDERSTAND

ADOPT A HIVE AFTER-WORK EVENT IN ORLEANS

Bees, essential for pollinating flowers, were honoured in May 2023 in the Orléans premises. The Adopt A Hive (*Adopte Une Ruche*) association, which focuses on these insects that maintain the balance between ecosystems, came to present all the wonderful things that bees do, as well as the dangers they are facing. Our Orcomians were captivated, and had a chance to taste the honey at the end of the presentation. Thanks to Adopt A Hive, ORCOM was able to combine awareness with a sweet treat.





#RECYCLE

GIVING COMPUTER EQUIPMENT A SECOND LIFE

On 23 November 2023, ORCOM Villemandeur teams took part in a collection of electrical and electronic equipment in order to revive unused equipment.

Becoming involved in the reuse and recycling sector is a current topic, since the manufacture of new devices accounts for about 80% of the impacts of digital technology. This is a simple action that brings a smile back to our equipment and our teams.

Commitment to society

Being involved on its territory, forging local partnerships, and investing in young people are important values for ORCOM. Because it is well-rooted in the territory, ORCOM is able to partner with incubators, networks, schools and associations to support its territories and thereby develop concrete actions.

Creating strong local partnerships to have influence throughout our territories



INDICATORS & KEY FIGURES

COMMIT

13 ORCOM SCHOOL APPRENTICES

> 280 RECOLUTATION OF

RECRUITMENTS (EXCLUDING TRAINEES)

SUPPORT

26

PROJECTS SUPPORTED BY THE FOUNDATION

#ACCOMPANY

COMPANIES FORMED BY THE LEGAL DEPARTMENT

Youth DNA INFLUENCE, DRIVE, ENGAGE

Youth is a key element of ORCOM's vision, as evidenced by the ORCOM Corporate Foundation, the ORCOM School ATC or else the senior management's desire to have 10% of the workforce in apprenticeship.

Since its creation in 2016, the ORCOM Corporate Foundation has been resolutely committed to supporting public interest projects that help young people. In the economic, sporting, artistic, cultural, scientific, social and environmental domains, it supports innovative initiatives with a firm desire to see them succeed. A symbol of ORCOM's involvement with young people, the Foundation actively supports our employees' plans while promoting sponsorship for those who will build tomorrow's world.

Recognised as a company that provides training, ORCOM has also opened its Apprenticeship Training Centre in 2020, reinforcing its commitment to young people. The ORCOM ATC offers training for apprentices in the accounting and Human Resources professions through a comprehensive certifying training course that is FREE OF CHARGE. The first corporate ATC in the Centre-Val de Loire region, the ORCOM SCHOOL ATC is also the first ATC in the accounting profession.

#SUPPORT YOUNG PEOPLEWITH THE ORCOM CORPORATE FOUNDATION

STAY UP-TO-DATE WITH THE 'SPORT, YOUTH & OLYMPIC VALUES' CALL FOR PROJECTS

2023 was a year of intense sports preparation one year ahead of the Olympic Games in Paris. In order to help promising athletes achieve excellence, encourage friendship and respect, the ORCOM Corporate Foundation has launched a call for projects on the theme of Sport, Youth & Olympic Values. The idea was to echo this global event and universal values, to support new projects.

In October, in front of 200 people, the future champions came to pitch their project, with a view to winning the first prize in the call for projects. The evening got off to a flying start with a debate on the parallels between the world of business and sport, hosted by emblematic figures such as Aurélie Gobinet-Gmuender, Chair of the Partnaire Management Board, Alain Buté, representing the Olympic Committee and Pierre Rolland, a former cyclist.

THE WINNERS OF THE 2023 CALL FOR PROJECTS

Raphael Beaugillet - a reference in Handisport tandem in France, with more than 25 national titles and several participations in para-cycling world cups on road and track, has chosen to devote himself exclusively to the track. In 2023, Raphael became champion of France on the Omnium sprint and pursuit track and he is preparing to gain a Paralympic title in Paris in 2024, alongside rider Quentin Caleyron

Legion Saint-Pierre Brest Gym - this Brest club offers gymnastics activities and would like to buy a van and a mobile equipment kit to create a Mobile Gym. The aim is to meet young people from priority districts or neglected territories outside Brest with no access to gymnastics and offer them a variety of activities.

Saint Avertin Sports Table Tennis - the association wishes to offer the best under-18s from the Table Tennis section the opportunity to participate in the Andro Kids International Open 2024 in Germany, in order to compete with the best young ping-pongers in Europe. Thanks to this project, young people will be able to discover international table tennis in a leading country in Europe in this field, and come back as better performers, strengthened by this new experience.





#INVOLVING EMPLOYEES WITH THE CREATION OF A 'FAVOURITE' AWARD SUPPORT FOR A PROJECT CHOSEN BY ORCOMIANS

In 2023, the ORCOM Corporate Foundation reaffirmed its desire to be its employees' Foundation by asking them to vote for the winner of the Employees' Favourite (*Coup de Coeur*) prize in the Sport, Youth and Olympic Values call for projects! Of three projects, ORCOM employees chose the project of Esteban HERRAULT, a high-level Handisport table tennis player from Joué-lès-Tours (French No.1). The ORCOM Corporate Foundation is sponsoring him for his sports preparation to qualify for the Paralympic Games in Paris in 2024.



THE PROJECTS SUPPORTED BY THE FOUNDATION IN 2023

Le CHAMO À Vélo - the Handisport Adapté Club from Orléans Metropolis head to Chambord Castle by hike

Planets Sciences - encouraging scientific projects in schools

ISC Trade Work - the temporary work agency for students

The Pêcheurs du Monde Lorient festival - film screenings and debates about world fishing

Mon sang pour les autres - blood donation organised by the Rotary Club and the ESF

Le palente Besançon handball - a "trip to Denmark" for the players

Orléans international piano competition - a competition devoted to the piano repertoire from 1900 to the present day

Entreprendre Pour Apprendre - developing the entrepreneurial spirit among young people

Fédération des Conservatoires d'Espaces Naturels - a nature activity book to educate on the preservation of natural spaces

La Jeune Chambre Economique - investing in citizens' projects

Jeanne Roche - High-level rowing athlete

Les kayakistes - extreme kayakers crossing rivers to raise awareness of climate change

Tour du Loiret - the department's emblematic cycling race

Bel Ideal - sharing French culture with the children of North Macedonia

Surfrider - educating primary school students on the effects of marine pollution

Agriculteurs de Bretagne - getting students of an agricultural school and a hotel school to work together

Under the Pole - underwater exploration programme for children

United Schools - the leading eco-citizen social network for schools around the world



#TRANSMIT

ORCOMIANS' ACTIVE PARTICIPATION IN EDUCATION

Many employees and associates teach their professional skills and knowledge during classes given to students. This willingness to transmit is encouraged by ORCOM, which also allows our teachers to give their classes in our premises.

Accounting, management, law, human resources... our employees ensure the transmission to students.

#GIVE

GIVING BLOOD TO SAVE LIVES

Driven by Rotary Orléans, blood was collected at Place du Martroi in Orléans by the French Blood Service (Etablissement Français du Sang).

9 ORCOM Orléans employees responded to the call and actively supported the My Blood for Others (*Mon sang pour les autres*) operation.



#SHARE

DUO **D**AY **2023**, A MOMENT OF SHARING

In 2023, the ACTIFORCES Orléans and Tours teams and the HR department of ORCOM Orléans participated in the Duo Day. Delphine Moreau, the Careers and Transition Support Consultant in Orléans, gave us feedback on it.

Delphine, can you explain what Duo Day is?

Duo Day is an action that has taken place once a year since 2018 in France. It consists of welcoming a person with a disability into a company to allow the candidates to overcome the obstacles they may encounter when seeking employment.

On Duo Day, you welcomed two people in Orléans, can you tell us about that?

Yes we did. The goal for us was to be able to meet these people, create links and to show them different departments (recruitment, administrative, HR...). We welcomed the employee of a company in Loiret that has at least 55% of disabled on its staff (*entreprise adaptée*) and a job seeker supported by the adapted employment scheme 45. We welcomed them with breakfast to get to know one another better, then, as a duo with one of our employees, they could be put into a practical work situation. Finally, after the meal, we organised feedback sessions with everyone to find out how the experience was for them (individually and collectively) and how we could do better next time.

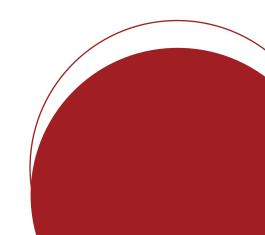
What makes this day meaningful? Why organise it?

This day, organised as part of the European Week for Employment of People with Disabilities, benefits people with disabilities as well as the company. For them, it allows them to discover the different facets of a company, determine a career plan and show a different face of



disability. On the company side, it gives meaning to missions and work, we become a tutors, we adapt our tools, and we question ourselves. For us, in a business that is reliant on human resources, it also allows us to raise the fear of recruiting new talented people who do not correspond to the typical employee.

Every company should be able to organise a day like this within its organisation in order to raise awareness among employees, remove stereotypes about people with disabilities and create genuine cohesion.



Common theme

OUR REGIONS

CREATING SPORTS PARTNERSHIPS IN OUR REGIONS

Supporting athletes or sports clubs in OR-COM's locations is part of our DNA. For many years, making our territories shine through sport has been a leitmotiv, allowing us to create lasting partnerships*.



ROZ HAND'DU 29 HANDBALL QUIMPER

JULES DELPECH
THE SOLITAIRE DU FIGARO



STADE RELECQUOIS

BASKET BREST



LE SUA RUGBY - AGEN



ADA BASKET BLOIS





ORLÉANS LOIRET BASKET ORLÉANS



PALENTE HANDBALL BESANÇON



JDA BASKET DIJON

Roadmap

OUR OBJECTIVES AND STATE OF PLAY IN 2024

CREATE A CSR OFFERING

We had given ourselves 3 years to create this offer that expands the range of advice we provide to our clients. It was finally launched in 2023.

#Objective achieved 🗹

DEFINE AN OVERALL EMPLOYEE SATISFACTION INDICATOR

General Management is most interested in the evolution of this indicator because it would like to see its employees flourish and think about themselves in their job and their place within the company. Reflection on an internal survey began in 2022. It was possible to deploy it in the first half of 2023.

#Objective achieved 🗹

REDUCE BY 10% THE NUMBER OF COPIES PRINTED IN 2024, PER EMPLOYEE AND BY COMPARISON WITH 2021.

The objective of a 10% reduction was reached in 20223. At the end of 2023, the number of print-outs per employee is stable. Awareness-raising activities will continue at sites above this indicator.

#Objective achieved <a>

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