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## **LUMIBIRD**

Report of the independent third-party  
organization on the consolidated non-  
financial performance statement included in  
the management report

For the year ended December 31, 2020

## LUMIBIRD

Société Lumibird SA au capital de 18 429 867 €  
Headquarter: 2 rue Paul Sabatier 22 300 Lannion  
RCS 970 202 719 Saint Brieuc

### Report by one of the Statutory Auditors on the consolidated non-financial statement included on a voluntary basis in the Group management report

For the year ended 31/12/2020

*This is a free translation into English of the Statutory Auditor's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

To the shareholders,

In our capacity as the independent third-party organization of the company LUMIBIRD, we hereby report to you on the non-financial statement for the year ended 31/12/2020 (hereinafter the "Statement"), included on a voluntary basis in the Group management report in reference to the requirements of articles L. 225 102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (Code de commerce).

#### The entity's responsibility

The Board of Directors is responsible for preparing the Statement, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators.

The Statement has been prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), the main elements of which are presented in the Statement.

#### Independence and quality control

Our independence is defined by the requirements of article L. 822-11-3 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional.

## Responsibility of the Statutory Auditor

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code;
- the fairness of the information provided in accordance with article R. 225 105 I, 3° and II of the French Commercial Code, i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the “Information”).

However, it is not our responsibility to comment on the entity’s compliance with other applicable legal and regulatory requirements, in particular the French duty of care law and anti-corruption and tax avoidance legislation nor on the compliance of products and services with the applicable regulations.

## Nature and scope of our work

The work described below was performed with reference to the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors (“CNCC”) applicable to such engagements and with ISAE 3000<sup>1</sup> :

- we obtained an understanding of all the consolidated entities’ activities and the description of the principal risks associated;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we verified that the Statement includes each category of social and environmental information in respect with human rights and the fight against corruption and tax evasion as set out in article L. 225 102 1 III;
- we verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- we verified that the Statement presents the business model and a description of principal risks associated with the entity’s activity all the consolidated entities’ activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- we referred to documentary sources and conducted interviews to:

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<sup>1</sup> ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information

- assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and;
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1; concerning certain risks "Non-contribution to sustainable individual mobility" and " Lack of implementation of preventive policies to combat corruption, influence peddling, favoritism and conflicts of interest", our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities<sup>2</sup>;
- we verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
  - we obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
  - for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, we implemented:
    - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
    - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities and covers between 23% and 89% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
  - we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

We believe that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

## Means and resources

Our work was carried out by a team of 3 people between January and March 2021 and took a total of 2 weeks.

We conducted 5 interviews with the people responsible for preparing the Statement, including the Company Secretary and Group Finance Director.

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<sup>2</sup>Departure rate for permanent contracts: Quantel Technologies and Keopsys Industries;  
Share of purchases from suppliers with contracts: France perimeter.

## Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the consolidated non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

## Comments

Without modifying our conclusion and in accordance with article A. 225-3 of the French Commercial Code, we have the following comments:

- The reporting scope of the key performance indicator "Share of purchases from suppliers with certificates" covers France, i.e. 20% of Group revenue.
- For some of the main risks relating to talent and skills, information systems and insufficient consideration of climate change, the Group does not have formal policies.
- For the risks relating to information systems, products and the deterioration of customer relations, the Group does not present key performance indicators.

The CNCC considers that the translation is not signed, as it is a free translation into English of the original report drawn up in French. Indeed, the signature is the graphic means by which a person identifies himself in a document and by which he expresses his approval of the content of the document. Moreover, the affixing of a signature on a report confers on it the quality of being an original. In this particular case, the original is the French version of the report.

## **Annex : Information considered most important**

### **Quantitative information included key performance indicators**

- Departure rate of permanent contracts;
- GHG emissions related to energy consumption of sites (operational centers);
- Number of suppliers who have issued certificates;
- Share of purchases from suppliers with certificates;
- Number of R&D staff;
- R&D expenditure;
- Share of ISO 9001 certified operational centers.