STREM Enabling the future of freight



2024 Sustainability report



1	CEO FOREWORD	4
2	ABOUT STREEM	5
3	GENERAL DISCLOSURES [ESRS-2]	7
3.1	General basis for preparation of sustainability statements [BP-1]	8
3.2	Role of the administration, management and supervisory bodies [GOV-1]	8
	3.2.1 Corporate Management	8
3.3	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies [GOV-2]	9
3.4	Integration of sustainability-related performance in incentive schemes [GOV-3]	10
3.5	Statement on due diligence [GOV-4]	10
3.6	Risk management and internal controls over sustainability reporting [GOV-5]	12
3.7	Strategy, business model and value chain [SBM-1]	12
3.8	Interests and views of stakeholders [SBM-2]	14
3.9	Material impacts, risks and opportunities and their interactions with our strategy and business model [SBM-3]	14
3.10	Description of process to identify and assess material impacts, risks and opportunities [IRO-1]	15
4	ENVIRONMENT	18
4.1	Green Financing Committee	19
4.2	Taxonomy Regulation (EU) 2020/852 (Article 8)	19
4.3	Climate change [ESRS-E1]	20
	4.3.1 Transition plan for climate change mitigation [E1-1]	20
	4.3.2 Policies related to climate change mitigation and adaptation [E1-2]	21
	4.3.3 Actions and resources in relation to climate change policies [E1-3]	21
	4.3.4 Targets related to climate change mitigation and adaptation [E1-4]	
	4.3.5 Energy consumption and mix [E1-5]	
	4.3.6 Gross Scopes 1, 2, 3 and Total GHG emissions [E1-6]	
4.4	Pollution [ESRS-E2]	28
4.5	Water and marine resources [ESRS-E3]	
	4.5.1 Policies related to water and marine resources [E3-1]	
	4.5.2 Actions and resources related to water and marine resources [E3-2]	
	4.5.3 Targets related to water and marine resources [E3-3]	
	4.5.4 Water consumption [E3-4]	30
4.6	4.5.4 Water consumption [E3-4]	30 30
4.6	4.5.4 Water consumption [E3-4]	30 30 30
4.6	4.5.4 Water consumption [E3-4]	30 30 30 30 30 30 30
4.6	4.5.4 Water consumption [E3-4]	30 30 3030 3030

5	SOC	IAL	32
5.1	Own v	workforce [ESRS-S1]	33
	5.1.1	Material impacts, risks and opportunities and their interaction with our strategy and business model [S1-SBM3]	33
	5.1.2	Policies related to own workforce [S1-1]	33
	5.1.3	Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]	33
	5.1.4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions [S1-4]	33
	5.1.5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S1-5]	40
	5.1.6	Characteristics of the undertaking's employees [S1-6]	41
	5.1.7	Characteristics of non-employees in the undertaking's own workforce [S1-7]	42
	5.1.8	Collective bargaining coverage and social dialogue [S1-8]	42
	5.1.9	Diversity metrics [S1-9]	42
	5.1.10	Training and skills development metrics [S1-13]	43
	5.1.11	Health and Safety metrics [S1-14]	43
	5.1.12	Remuneration metrics (pay gap) [S1-16]	
	5.1.13	Incidents, complaints and severe human rights impacts [S1-17]	43
5.2	Work	ers in the value chain [ESRS-S2]	43
5.3	Affec	ted communities [ESRS-S3]	43
	5.3.1	Material impact, risks and opportunities and their interaction with our strategy and business model [S3-SBM3]	43
	5.3.2	Policies related to affected communities [S3-1-]	44
	5.3.3	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions [S3-4-]	44
	5.3.4	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S3-5-]	44
5.4	Comn	nunity relationships	44
6	GOV	ERNANCE	46
6.1	Busin	ess conduct [ESRS-G1]	47
	6.1.1	Business conduct policies and corporate culture [G1-1]	
	6.1.2	Management of relationships with suppliers [G1-2]	
	6.1.3	Prevention and detection of corruption or bribery [G1-3]	
	6.1.4	Incidents of corruption or bribery [G1-4]	49
	6.1.5	Political influence and lobbying activities [G1-5]	49
	6.1.6	Data protection and Cybersecurity	50
7		losure Requirements in ESRS covered by sustainability ements [IRO-2]	51
8	KEY	FIGURES	58
9	ESR	S INDEX	60
10	ACR	ONYMS	63
	· -		

1. CEO FOREWORD

As ESG currently faces strong headwinds, we at Streem continue to believe that we have a responsibility towards our societies. Freight transportation is at the core of modern societies and can be improved in many ways to reduce its impact on air quality, CO₂ emissions and road congestion, which would benefit everyone. Accepting and working on this fact helps us achieve our goal: to be a stronger company in a more sustainable world.

What should the future of freight look like? An energy and cost-efficient system, where intermodal transport is key: moving cargo efficiently is all about having the right means of transportation for each situation, with efficient and well-located terminals and hubs to switch from one to another.

With 130,000 railcars and tank containers, 10 workshops, 2 depots, and over 1,350 colleagues, and determined to keep investing, Streem will be a major contributor to this future.

We are proud to present the 2024 edition of our annual Sustainability Report, which details our environmental, social, and governance (ESG) performance. This new report will undoubtedly show again the scale of the work undertaken last year in this area.

In 2024, we further enhanced our ESG reporting standards through participation in the Global Real Estate Sustainability Benchmark (GRESB) rating process and preparation for the future Corporate Sustainability Reporting Directive (CSRD), identifying Streem IROs (Impacts, Risks and Opportunities) through the double materiality analysis and the overview of our activities eligible for the EU Taxonomy Regulation.

I would like to thank all our stakeholders for their support in the current environment: despite the challenges we are facing, they have expressed their willingness to keep working towards a smarter future.

Etienne Fallou

Streem CEO



STREEM











ASSETS

127,000 managed

TANK CONTAINERS

39 Locations & more

than 40 nationalities

RAILCARS 49,000

78,000

WORLDWIDE





MORE THAN

1,300 customers



UTILISATION RATE

90%



WORKSHOPS

10 in Europe



MORE THAN

1,300 employees



REVENUE

€584 m.



ISO 9001

ISO 14001

ECM

GENDER SPLIT

75%

59%*

25%



41%*

*Workshops excluded



SCORE



100 points: Top 5% of participants



SILVER MEDAL* *Railcar BU



vs





3. GENERAL DISCLOSURES [ESRS-2]

3.1 General basis for preparation of sustainability statements [BP-1]

This Sustainability report was prepared on a consolidated basis by the Safety, Risk and Synergies Department with the contribution of the Business Units and Corporate functions and submitted to the CEO and shareholders for approval.

Streem has reported the information for the period from January 1, 2024, to December 31, 2024, in reference to the Corporate Sustainable Reporting Directive (CSRD).

The scope of consolidation is the same as for the financial statements.

The double materiality analysis covers the entire value chain, considering upstream and downstream activities as well as the Group's own operations.

Streem has not used the option to omit a specific piece of information corresponding to intellectual property, know-how, or results of innovation, or to exempt from disclosure impending development or matters in the course of negotiation.

3.2 Role of the administration, management and supervisory bodies [GOV-1]

3.2.1 Corporate Management

✓ GOVERNING BODIES

The Company is incorporated under French law, managed and represented by a President vested with the broadest powers to act in all circumstances on behalf of the Company within the limits of the corporate purpose, assisted where necessary by a Deputy General Manager (the «DGM»), appointed subject to the prior approval of the Supervisory Board.

The Supervisory Board (https://Streemgroup.com/our-organisation/) has eight members (four shareholder representatives, three independent members representing 38% and the CEO). Supervisory Board Members are appointed by a collective decision of the shareholders for a maximum term of three years. 25% are women.

The Chairman of the Supervisory Board (the "Chairman") is appointed by the Supervisory Board Members from among the Independent Board Members.

The Supervisory Board exercises permanent control over the management of the Company by the President and decides, in addition to strategic decisions, on any matter, question or decision likely to have a material or significant impact on the course of business or the development of the Company and its subsidiaries.

The Board is responsible for general supervision of the Company and management of Group companies and may, for this purpose:

- Examine any question that affects the sound operation, management and/or administration of the Group, including business conduct.
- Carry out any verifications it deems appropriate.

To fulfil these responsibilities, the Board formed six specific ad hoc Committees to assist the President and/or the Board through recommendations.

The six Committees are:

- Investment Committee
- Audit & Risks Committee
- HR Committee
- Shareholders' Committee
- ESG Committee
- Investor Committee



✓ OPERATIONAL MANAGEMENT

Streem's activities are conducted through three business units (Ermewa, Inveho, and Streem Containers) supported by corporate functions (Finance, Legal, HR, Safety, ESG, Insurance, and IT).

Supported by the above Committees, the Supervisory Board examines and monitors the activity of the Management Committee (MC), which leads the business activities and consists of eight members:

- David Zindo Chief Executive Officer
- Etienne Fallou Chief Financial Officer
- Agathe Marie Legal and Insurance Director
- Stéphane Gavard Safety, Risk and Impact Director
- Caroline Tomkevitch Human Resources Director
- Peter Reinshagen Managing Director Railcar Leasing (Ermewa)
- Julien Mathiaud Managing Director Railcar Maintenance and Engineering (Inveho)
- Jan Roebken Managing Director Tank Container Leasing (Streem Containers)

25% of the members are women.

3.3 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies [GOV-2]

> Role of the Audit & Risks Committee

The Audit & Risks Committee shall consist of the CEO, the Group CFO and one Supervisory Board Member representing each of the Sponsors (shareholders).

The meeting is also attended by the Observers, the Group Safety, Risk and Impact Director, the Group Compliance and Internal Control Manager, the Group HSE Manager, the Group Head of Safety and the Board Secretary.

Depending on the meeting agenda, the CEO or the Sponsors, with the prior agreement of the CEO, may invite participants to some of the meetings.

Its role is to monitor, manage and oversee the impacts, risks and opportunities through the Group risk map.

The targets are supervised through a KPI dashboard.

> Role of the ESG Committee

This Committee was incorporated into the Board's internal regulations in 2024.

The ESG Committee shall consist of the CEO, one person representing each of the Sponsors, and the Group Safety, Risk and Impact Director.

The ESG Committee shall be also attended by the Group HSE Manager, and the Group Head of Safety.

Depending on the meeting agenda, the CEO or the Sponsors, with the prior agreement of the CEO, may invite other participants to some of the meetings.

Its role is to discuss in detail the Group ESG roadmap. Action plans and measures implemented to manage the risks are discussed and validated.

> Role of the HR Committee

The HR Committee shall consist of the Chairman, the CEO, one Supervisory Board Member representing each of the Sponsors.

The meeting is also attended by the Group HR Director.

Depending on the meeting agenda, the CEO or the Sponsors, with the prior agreement of the CEO, may invite other participants to some of the meetings.

3. GENERAL DISCLOSURES [ESRS-2]

The HR Committee shall periodically review and, where appropriate, make recommendations to the Board on the following issues:

- > Conditions of hiring or dismissal, remuneration, annual bonus plans, individual objectives, pension and provident schemes, benefits in kind and various pecuniary entitlements, relating to the CEO, the members of the Management Committee and the main executives of the Group
- > Succession plan
- > Conditions of the Group savings plan
- > HR policies and initiatives (satisfaction surveys, relations with employee representatives, salary increases, etc.)

Those Committees meet quarterly; critical concerns are discussed during Committee meetings if needed.

No critical concern was communicated in 2024.

3.4 Integration of sustainability-related performance in incentive schemes [GOV-3]

The Board decides on the allocation of the Directors' fees, paid to the Independent Board Members. The HR Committee issues recommendations to the Board reviewing HR topics such as the conditions of hiring, remuneration, annual bonus plan, individual objectives, and benefits in kind relating to the President, the members of the Management Committee and the main executives of the Group. The HR Committee may also issue recommendations on HR policies and initiatives (Great Place To Work® satisfaction survey, salary increases, group values, etc.).

Senior executives' compensation packages include a fixed component, an annual bonus and a long-term incentive. The annual bonus and long-term incentive include CSR objectives, notably in terms of occupational safety and carbon footprint reduction.

At operational level, executive managers can monitor their HR budget, pay rise and bonus schemes, annual appraisal campaigns and team training through the HR IT system.

3.5 Statement on due diligence [GOV-4]

✓ BUSINESS ASSURANCE

The purpose of the Business Assurance mission is to ensure the reliability of our decision-making and transactional processes, as well as the compliance of our business relationships with the regulations in force.

This mission includes, firstly, Internal Control, Internal Audit and Compliance.

Due Diligence Procedure

To comply with French anti-bribery law, in 2022 Streem engaged a service provider to screen all third-party entities for corruption and ethics issues prior to entering any business relationship.

These checks must be performed on a regular basis during the relationship period. The objective is to secure our business through adequate screening of our business partners to reduce the risk of exposure to corruption practices or breaches of export control laws.

A procedure that covers all business units of the Group describes the mandatory steps when entering into a new business relationship and the periodic review process.

The application of the process is also linked to the main objectives of the company and the managers. Streem has developed an Ethical Charter to promote diversity and respect while providing a framework to protect employees from discrimination and harassment.



✓ STREEM AND SDGs

The United Nations Sustainable Development Goals

Streem supports all the 17 SDGs adopted by all UN Member States in 2015, as part of the 2030 Agenda for Sustainable Development which sets out a 15-year plan to achieve the Goals.

SUSTAINABLE GALS DEVELOPMENT





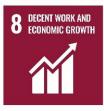
































However, based on its activities, Streem contributes most to goals that will be developed in the Environment, Social and Governance chapters.

✓ UNITED NATIONS GLOBAL COMPACT INITIATIVE

Since 2021, Streem has supported the United Nation Global Compact initiative by contributing as a "Participant" (highest level of contribution for companies of Streem's size).

In a letter addressed to the Secretary General of the United Nations, Streem's CEO committed to respecting the ten principles of the UNGC initiative and making them part of our strategy.

TEN PRINCIPLES OF THE UN GLOBAL COMPACT						
HUMAN RIGHTS	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2: make sure that they are not complicit in human rights abuses.					
LABOUR	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4: the elimination of all forms of forced and compulsory labour; Principle 5: the effective abolition of child labour; and Principle 6: the elimination of discrimination in respect of employment and occupation.					
ENVIRONMENT	Principle 7: Businesses should support a precautionary approach to environmental challenges; Principle 8: undertake initiatives to promote greater environmental responsibility; and Principle 9: encourage the development and diffusion of environmentally friendly technologies.					
ANTI-CORRUPTION	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.					

3. GENERAL DISCLOSURES [ESRS-2]

3.6 Risk management and internal controls over sustainability reporting [GOV-5]

The implementation of a Safety Management System (SMS) aims to achieve (1) the adoption of a common culture and the application of harmonised rules to achieve safety performance targets; and (2) the integration of human factors into decisions and the lessons learned process, which is key to managing risks and improving safety.

This approach involves knowledge of individual and collective behaviour, supported by training sessions for employees, dedicated to human factors and risk assessments.

The SMS guarantees the control of all the risks and potential or actual negative impacts associated with Group activities. It organises the supervision and control of risks to anticipate risks and safety (risk assessment) and to gather and classify events in relation to safety (traceability).

The Streem risk map is based on a risk assessment procedure, the aim of which is to identify all the critical situations that can impact the integrity of the Group and bring them back to an acceptable level.

The risk assessment integrates all the risk activities of the organisation such as Operational safety, Finance, Purchasing, Human Resources, IT, Health & Safety, Compliance, Environment.

The management level of each risk defines the improvement actions to implement.

If the management level of a risk is assessed as weak, immediate action must be taken to reduce the risk to a medium level.

Internal controls are also put in place so as to follow up action plans closely.

The sustainable matters considered as material in the double materiality analysis will be part of the risk map.

The Management Committee members are part of the SMS Steering Committee, as well as coordinators from the three business units and corporate functions. The Steering Committee meets regularly to assess and validate the KPIs and undertake management evaluation of the risks monitored through risk mapping. Targets are also set for the following year.

Risk management is among the topics discussed within the Audit & Risks Committee, scheduled each quarter. The shareholders are regularly informed of changes to the risk map and actions undertaken.

3.7 Strategy, business model and value chain [SBM-1]

Streem, headquartered in Levallois-Perret, is one of the leading global players in the freight railcar and tank container leasing industries. Founded in 1956 in Geneva (Switzerland), the Group now has nearly 1,400 employees in 39 locations worldwide. 95% of the employees are based in Europe.

Streem specialises in designing, optimising, financing and managing strategic assets for the global supply chain, offering customers safe, cost-efficient and environment-friendly asset solutions.

With operations throughout Europe for railcars (Ermewa, Inveho https://Streemgroup.com/railcars-workshops/) and worldwide for tank containers (Eurotainer, Raffles Lease and Demi https://Streemgroup.com/tank-containers/), Streem offers local expertise to a world of customers from industries as diverse as steel, energy, chemical, construction, mining, agribusiness, foodstuffs, cosmetics, automotive, logistics & transportation. Streem guarantees today's and tomorrow's low-carbon transport solutions by actively working to ensure the complete safety of people and goods.

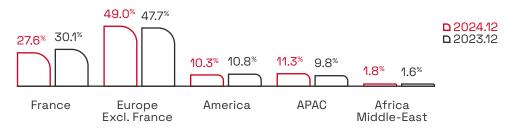
In 2024, Streem inaugurated a new tank container depot: Demi U.S. This facility, located in Houston (TX), will be the industry leader in maintenance, repair, modification, storage and testing of intermodal tank containers, chassis and small portable tanks for customers in the US Gulf region and beyond.

Streem also inaugurated a new maintenance workshop: Inveho LYS. This facility, located to the south of Lyon (Southeast of France), has acquired specialised mobile maintenance equipment and is able to carry out all types of work, repairs and maintenance, including overhauls, on customer sites.

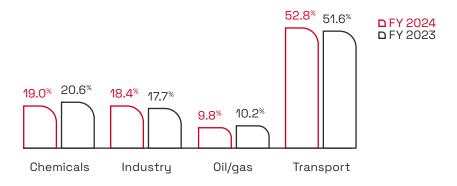
The Group generates more than 75% of its sales in Europe with a majority of customers in the transport sector (such as railway undertakings, forwarders).



✓ Streem Group turnover by geographical area



✓ Streem Group turnover per customer types



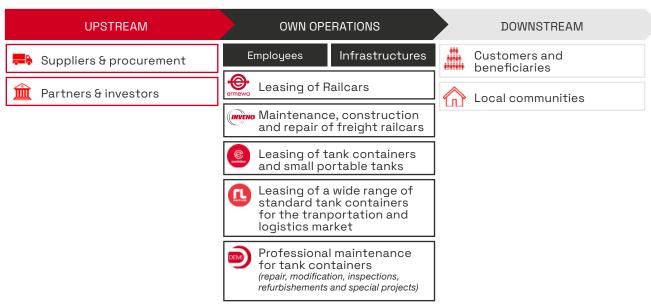
Streem is active in the transport of fossil fuels (coal, oil and gas), but this sector accounts for less than 10% of Streem's revenue.

These assets are excluded from the Turnover, CapEx and OpEx stated, according to the taxonomy regulation since they are not considered to be eligible.

✓ VALUE CHAIN

Streem's value chain is represented below and considers upstream and downstream activities, as well as the Group's own operations.

The double materiality analysis is based on this value chain.



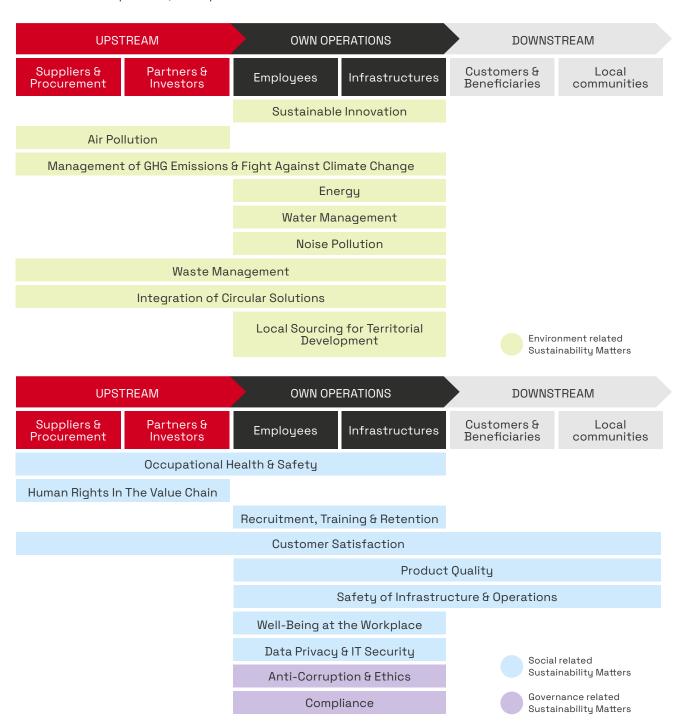
3. GENERAL DISCLOSURES [ESRS-2]

3.8 Interests and views of stakeholders [SBM-2]

Our stakeholders (shareholders, investors, partners, customers, suppliers, and Streem employees) express high expectations on ESG topics. Climate change, resilience, customer satisfaction, regulatory compliance and employee safety are some of the issues that require the implementation of a structured Group policy and dedicated resources.

3.9 Material impacts, risks and opportunities and their interactions with our strategy and business model [SBM-3]

The graphics below show where in our business model, the impacts, risks and opportunities are concentrated in the value chain: upstream, own operations or downstream.





3.10 Description of process to identify and assess material impacts, risks and opportunities [IRO-1]

The European Corporate Sustainability Reporting Directive (CSRD) should have applied to Streem from January 1, 2025 (Reporting published in 2026) but will be delayed for two years because of the Omnibus package. The CSRD aims to improve the availability of material sustainability information for investors and society, and to achieve the goals of the Green Deal.

Streem has chosen to capitalise on the results obtained during the first materiality analysis carried out in 2022. As a reminder, during the single materiality analysis, Streem chose to refer to two international standards, GRI and GRESB, when identifying sustainability matters. This has enabled us to compile a list of sustainability matters that are relevant to Streem and useful for the double materiality analysis carried out in 2024.

To ensure alignment with reporting requirements stated in the ESRS and comply with the intentions of the CSRD, a number of amendments have been made to ensure that these sustainability matters meet EFRAG's standards (ESRS). This was done by means of harmonising the 2022 sustainability challenges with the ESRS, enabling any discrepancies to be clearly identified and then remedied. The definitions, intended to be clear and succinct, were subsequently revised along these lines. Several rounds of discussions with the steering committee were necessary to ensure that each sustainability matter was properly understood and defined.

Objectives of stakeholder engagement

The double materiality analysis not only helps to reinforce Streem's CSR strategy, but also to ensure full transparency as regards its commitments to internal and external stakeholders. To achieve this, it is essential to consult our internal and external stakeholders throughout the double materiality exercise. Indeed, stakeholder engagement is an important support in the identification of sustainability matters and their Impacts, Risks and Opportunities (IROs) based on the CSRD methodology.

Streem's commitments

To complete the double materiality analysis, Streem decided to capitalise on all the data collected in 2022. As this was the Group's first strategic year, many internal and external stakeholders were asked to share their views on the Group's CSR priorities through interviews or questionnaires.

The objective was to enable prioritisation of sustainability matters in terms of their expectations of the Group, without considering their current management of the sustainability matters (gross risk).

Identification of the IROs (Impacts, Risks & Opportunities)

The identification of IROs is based on various internal and external elements, to cover the entire value chain and ensure the relevance of each one. In order to identify the IROs of Streem's sustainability challenges, several internal and external documents were consulted (Risk Map, Sustainability report, GRESB report, interviews, standards, and studies).

During the interviews with external (customers, investors, professional organisations, suppliers and contractors) and internal stakeholders, each participant was asked to react to the list of sustainability matters defined in the previous steps and to prioritise them according to their level of importance for the Streem group.

Priority was assigned in the form of a ranking with a bottom five (the five lowest priority matters for Streem) and a top ten (the ten most important sustainability matters on which Streem must act as a priority).

The questionnaire sent to employees followed the same format, with a top ten and bottom five.

In addition, to assist each stakeholder in prioritising sustainability matters, a glossary with definitions of each sustainability matter was provided in advance in four different languages: French, English, German and Dutch.

3. GENERAL DISCLOSURES [ESRS-2]

Financial and impact materiality analysis

Impact analysis is an overview of the process of identifying, evaluating, prioritising, and monitoring the potential and actual impacts of the company on people and the environment, based on the company's due diligence process. Indeed, the impact analysis follows the guidelines of the UNGPs as adopted by the CSRD methodology, ensuring a process is followed that:

- **>** Focuses on specific activities, business relationships, geographical areas, or other factors that give rise to an increased risk of negative impacts.
- > Considers the impact with which the company is associated through its own activities or due to its business relationships.
- > Includes consultation with affected stakeholders to understand how they may be affected and with external experts.
- **>** Prioritises negative impacts based on their relative severity and likelihood and, where applicable, positive impacts based on their relative scale, scope, and likelihood, and determines the sustainability matters that are important for reporting purposes, including qualitative or quantitative thresholds and other criteria.

The process of identifying the level of significance or materiality of risks and opportunities differs from that adopted for impacts. The process aligns with the regulatory expectations of the CSRD and also leverages internal risk methodologies at Streem. It is crucial to adapt to the company's reality, its activities, and existing internal documents.

The initial questions were:

- 1. Identification of the risk or opportunity
- 2. Sustainability matter considered
- 3. Source that identified the risk or opportunity
- 4. Is the impact of the Risk/Opportunity related to the company's impact or not?
- 5. What is the risk factor?

To measure the significance of the risks and opportunities, Streem followed a similar process to the one used to evaluate impacts, with two assessment criteria: likelihood of occurrence and magnitude of risks and opportunities.

The temporal aspect of each opportunity and risk was measured to determine the financial impact timeframe. A meeting with the steering committee was then organised to validate these results and ensure alignment with the company's reality and compliance with the CSRD methodology.

Results of the double materiality matrix

Double materiality refers to:

- Impact-based materiality: the company's significant negative or positive impact on the external economic, social and environmental environment.
- Financial-based materiality: external factors that can impact the company's financial performance.

When one of the impacts or risks or opportunities proves to be material through the double materiality analysis, the associated sustainability matter is directly material.



The graphic below shows our double materiality matrix:



on the company (outside-in)



FINANCIAL THRESHOLD





- Local Sourcing for Territorial Development
- Sustainable Innovation
- **Customer Satisfaction**
- Data Privacy & IT Security
- Recruitment, Training & Retention
- Anti-Corruption & Ethics
- Compliance



- Integration of Circular Solutions
- Management of Greenhouse gas (GHG)
- Emissions & Fight Against Climate Change
- Occupational Health & Safety





- Responsible Marketing
- Social and Environmental Footprint of suppliers
- Adequate Wage & Attractivity
- Diversity & Inclusion
- **Labour Practices**
- Local Recruitment
- · Relations with Local Communities
- Shared Value
- Governance & Responsible Leadership



IMPACT THRESHOLD

- Air Pollution
- Noise Pollution
- Water Management
- Waste Management
- Product Quality
- Human Rights in the Value Chain
- Safety of Infrastructure & Operations
- Well-Being in the Workplace

Material based on double materiality results

IMPACT

Impact of the company on ESG topics (inside-out)



Regarding impacts, risks and opportunities issued from Streem's own operations, the actions implemented to respond to these effects will be developed within the next parts of the report dealing with Environment, Social or Governance.

The determination of the material information to be disclosed in relation to the impacts, risks and opportunities is described in section IRO1.





Streem uses a digital tool to manage its non-financial indicators and related actions.

Streem has implemented an ESG strategy to meet the needs of its stakeholders and comply with environmental, social, and governance regulations. This strategy is driven by policies, action plans, and objectives. To achieve this, the collection of reliable indicators and the monitoring of action plans are essential. Streem has adopted a digital management tool for its key non-financial performance indicators, enabling it to meet stakeholder expectations.

4.1 Green Financing Committee

The Green Financing Committee comprises representatives from the finance department and the railcars business unit. This task force oversees the qualification of the Group's investments in terms of "green" classification and makes the link with the ESG strategy and business developments: the Investment Committee meets once a month to discuss the Group's new investments, as well as strategic developments (new markets, customers, etc.).

The Green Financing Committee annually reviews the composition of the Eligible Green Assets portfolio to provide an annual report. In addition, each of Streem's issuances have been certified by the Climate Bond Initiatives under the Low Carbon Transport Standard. Streem has been a pioneer in this field, since it was the first railcar lessor to be certified under this standard. The eligibility criteria set out in the Green Financing Framework encompasses railcar assets that do not transport fossil fuel, petrochemicals, or coal.

As mentioned in last year's report, this Committee is part of the larger Investment Committee, which meets once a month to discuss new investments by the Group, as well as strategic developments (new markets, customers, etc.). Streem annually reports to its lenders on the gCO₂/t-km of its eligible assets (scope 1 emissions of the assets in use) and must comply with the levels expected by the Climate Bond Initiative under the Low Carbon Transport Standard:

As of June 2024, the average value was $14.4 \, \text{GCO}_2/\text{t-km}$. The eligible fleet was 38,675 assets (out of a total fleet of 48,667 assets) with a green Loan to Value of 77%.

4.2 Taxonomy Regulation (EU) 2020/852 (Article 8)

In the context of the Green Financing Framework, Streem started to work with Sustainalytics on its alignment with EU Taxonomy, which became the new European framework for the Green Deal, related to environmental subjects and mandatory for Streem.

Sustainalytics has assessed each of the Framework's eligible criteria "Railcars" (Activity 6.2 Freight rail transport) for green use of proceeds against the relevant criteria in the EU Taxonomy and has determined their alignment with each of the three sets of requirements of the Taxonomy.

Streem EU taxonomy overview in 2024		Turnover		CapEx		ОрЕх	
Environmental Economic objective activity		€m	%	€m	%	€m	%
Total Turnover, CapEx, OpEx		584,1		531,6		199,2	
Taxonomy Eligible Acti	Taxonomy Eligible Activities						
Climate change 6.2 Freight rail transport*		Amount of leasing		Amount of purchasing		Amount of maintenance	
Eligible & partially aligned	6.2 Freight rail transport*	281,4	48%	436,5	82%	91,6	46%

^{*}Not dedicated to the transport of fossil fuels

4. ENVIRONMENT

Streem has another eligible activity: solar photovoltaic technology which is aligned with the DNSH criteria related to Adaptation, circular economy and biodiversity.

The % of Turnover, CapEx and OpEx of this activity is insignificant and is not detailed in the overview.

Climate change mitigation was selected as the most significant environmental objective for Streem.

The eligible activities were therefore only assessed under this objective.

- Technical Screening Criteria ("TSC"): the economic activities above were assessed and are aligned with the applicable TSC of the EU Taxonomy.
- Do No Significant Harm Criteria ("DNSH"): freight rail transport activity is partially aligned with the applicable DNSH criteria, since it is partially aligned with the DNSH criteria relating to Adaptation and aligned with the DNSH criteria related to Circular Economy. Streem aims to work on its climate adaptation strategy, in line with the TCFD recommendations.
- Minimum Safeguards: based on a consideration of the policies and management systems applicable to framework criteria, as well as the regulatory context in which financing will occur, Sustainalytics is of the opinion that the EU Taxonomy's Minimum Safeguards requirements will be met.

Indeed, Streem has implemented a number of policies and procedures to ensure that human and labour rights are respected, and to prevent bribery and corruption.

For instance, Streem has developed an Ethical Charter to promote diversity and respect while providing a framework to protect employees from discrimination and harassment. It has also implemented a "Whistleblowing guide" for employees. Streem also put in place a Third-party Code of Conduct to ensure compliance with applicable laws and standards on health and safety, anti-bribery, anti-corruption, and labour rights throughout the supply chain.

Furthermore, Streem is incorporated and has most of its business operations in France, a member country of the OECD that complies with major international human and labour rights standards, such as the Universal Declaration of Human Rights and the International Labour Organization Declaration.

Streem observes French legislation, under which it is a criminal offence for companies to engage in activities that breach people's rights and equality laws, and that provides a legal framework to tackle corruption and promote transparency.

Streem also follows the OECD Guidelines on Multinational Enterprises and is a signatory of the United Nations Global Compact.

Since early 2021, Streem has been a member of the Nasdaq Sustainable Bond Network. This platform allows investors to screen for issuers that contribute to mitigating climate change.

4.3 Climate change [ESRS-E1]

SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION	
Management of	Negative	Deterioration of working conditions linked to extreme heat an potential floods that could lead to some inactivity.	
Greenhouse Gas (GHG) Emissions & Fight Against	impact	Intensive GHG emissions from steel production, primarly carbon dioxide and methane and onsite fuel combustion.	
Climate Change	Positive impact	Increased demand for transportation of low-carbon products and modal shift of freight from road to rail.	
Sustainable innovation	Positive impact	Developing sustainable innovative products which have a prolonged lifespan can increase the competitive advantage of the Group, assuring a relevant position in the market.	

4.3.1 Transition plan for climate change mitigation [E1-1]

Please refer to section 4.3.4 of the report.



4.3.2 Policies related to climate change mitigation and adaptation [E1-2]

Streem adopted a sustainability policy in which we detail our objectives:

- Reduction of our environmental impact
- Creation of a positive social and environmental impact
- Ensuring sustainable and shared economic prosperity

The policy is publicly available on the Streem Group website:

https://streemgroup.com/wp-content/uploads/2025/03/streem-group-sustainability-policy.pdf

Streem contributes to the following Sustainable Development Goals



Streem supports the development of new infrastructure and its use, promoting the shift towards intermodal and rail-based logistics and transportation flows.



Streem is at the heart of the circular economy. From wagons to containers and spare parts, the Group prepares an annual recycling plan and selects sustainable recycling centres which allow raw materials to be re-integrated into the value chain.



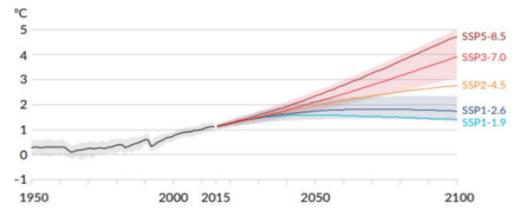
Through its investments, Streem contributes to the global reduction of GHG emissions, allowing its customers to use safer, less energy intensive and more reliable assets for transporting their goods. It also supports the development of new infrastructures and their use, promoting the shift towards international and rail-based logistics and transportation flows.

4.3.3 Actions and resources in relation to climate change policies [E1-3]

Streem has adopted the TCFD framework to assess and address climate-related risks and opportunities.

As part of the climate change adaptation, a physical climate assessment was implemented for all the workshops and depots between 2023 and 2024.

For each of the sites assessed, a baseline hazard level has been raised under a high-emission scenario of climate change (i.e. SSP5-8.5) by 2030 and 2050 (the most pessimistic one).



SSP5-8.5, a high emission scenario, which follows a "business as usual" trajectory, assuming no additional climate policy and seeing $\rm CO_2$ emissions triple by 2100. Best-estimate temperature by 2100: 4.4 °C.

Nine climate changes hazards have been screened; the principal events that have the potential to impact Streem's facilities are mainly related to extreme temperatures (extreme heat and extreme cold), flooding (river flooding) and coastal erosion.

Following this screening, the next step was to commission a dedicated third-party expert to assess on-site the risks (vulnerability) to climate change of a workshop: Inveho FWN.

4. ENVIRONMENT

This workshop is projected to experience the highest level of risks associated with physical climate events.

The aim of this assessment is to identify potential vulnerabilities linked to current and future climate conditions and develop adaptation scenarios to strengthen its resilience.

Three main hazards have been identified for this site: flooding, precipitation and heavy precipitation, extreme temperatures and thermal comfort. For future forecasts, the medium-term horizon of 2050 has been selected using the SSP5-8.5 scenarios, which is the "business as usual" scenario in the latest IPCC report (Intergovernmental Panel on Climate Change).

The only level of exposure qualified as "high" is flooding, for both the current period and the medium term (2050).

ERM	Before on-site visit (ERM) FWN			
High emissions scenario	Baseline	2030	2050	
Coastal & offshore	0	0	0	
River flooding	6	6	6	
Extreme cold	3	2,5	2	
Extreme heat	1	2	3	
Water stress and drought	2	2	2	
Extreme rainfall flooding	6	6	6	
Extreme winds and storms	0	0	0	
Rainfall - induced landslides	0	0	0	
Wildfires	0	0,5	1	

Hazard risk score threshold				
Minimal 0 to 1				
Low	1 to 2			
Moderate	2 to 4			
High 4 to 5				
Very high	> 5			

The other levels of exposure associated with precipitation, extreme temperature a thermal comfort are either very low or moderate.

Various actions with estimated costs, timeframe for implementation and impact are proposed after on-site inspections in order to protect our employees, facilities and so on, our customers (i.e. actual physical resilience vs the future).

	RESALLIENCE							
Exposure			lf a diama dana aftan	High risk k€		CAPEX		
	after-on site visit When? If actions done after recommendations		1-5 years	6-10 years	1-5 years	6-10 years		
River flooding	High	Present and 2050	Low	90		CONFIDENTIAL		
Extreme rainfall flooding	Moderate	Present and 2050	Very low		250			
Extreme heat Moderate 2050 Very low 5 200								
					450			

Topic	Actions plan	When
	Inflatable barriers & pumps*	TBC
River flooding	Non-return valves	TBC
	Reinforcement of the dam (*)	S1/2025
	Resealing one workshop's area	
Extreme rainfall flooding	Check the walls / year	
Extreme heat	Resealing one workshop's area	
Extiente neat	Check the walls / year	

^{*}priority #1



The cost of inaction versus adaptation strategies implementation was also assessed.

Streem plans to perform the same type of assessment for the workshops with a high level of exposure.

Concrete actions implemented

As part of the climate change mitigation, the group implemented concrete actions.

• Early Warning Systems for hurricanes and storms

DEMI US uses the public service for Early Warning System, which consists of:

- Monitoring and forecasting (weather conditions, track storms and issue forecasts).
- Warning dissemination through various channels, including National Weather Service, Emergency Alert System, social media, and mobile apps.
- Emergency management: local emergency management officials develop and implement evacuation plans, coordinate response efforts, and provide critical information to the public.

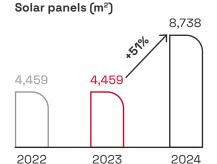
DEMI US has its own Emergency Management Plan updated each year.

· Increasing the number of solar panels

As part of major expansion work, DEMI NL has installed solar panels.

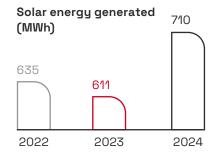


Solar panels are also installed at Inveho facilities.

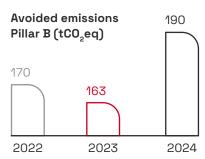


The area dedicated to solar panels increased by 51% between 2023 & 2024.

4. ENVIRONMENT



Streem expects to produce 1500 MWh of renewable energy in 2025, which will be a significant increase compared with our actual performance in 2024.



This represents a reduction of around 280 tCO_2 eq at group level, i.e. - 5% scope 18 2 in 2024.

More than 42% of this renewable energy is reinjected into the grid (i.e. Pillar B).

· Container mover

To reduce the ${\rm CO_2}$ emissions caused by the movement of tank containers within the depot, DEMI Netherlands took delivery of a new "Container Mover".

This rechargeable electric-powered machine (with as opposed to diesel-powered) can be operated by one operator standing at the control centre and viewing a built-in forward camera or standing nearby with a separate portable controller.

This container mover is used to move 20- and 40-foot containers in and out of the workshop. It was designed specifically for DEMI and manufactured in the Netherlands.



· Transport of hydrogen

Streem Containers Business Unit is proud to be at the forefront of advanced sustainable energy solutions. Over the past few years, the Business Unit has built expertise in the development and maintenance of tank containers specifically designed to transport and store hydrogen. As the world shifts toward cleaner, greener energy sources, the demand for green hydrogen has been steadily increasing.

In 2016, 175 countries came together to sign the Paris Agreement, committing to reduce the effects of climate change and invest in low-carbon energy solutions. To meet these goals, industries around the world are embracing new technologies and adopting strategies to reduce their carbon footprints, both in manufacturing and transportation. Green hydrogen is emerging as a key component of this global transition.

Streem, by means of its leader in tank container leasing, Eurotainer, is contributing to this global shift.

Long-term partnerships and successful contracts – such as the lease of 380-bar hydrogen tanks to Norwegian Hydrogen – demonstrate Streem's commitment to facilitating the transportation of green hydrogen safely and efficiently. These state-of-the-art containers play a critical role in ensuring that hydrogen, produced in green hydrogen manufacturing centres, is delivered to industrial customers across Norway, where it is used to significantly reduce emissions at production plants.

Green hydrogen is quickly becoming a solution for decarbonising both mobility and industry, helping to accelerate the transition to a low-carbon economy.







· Development of Intermodal railcars

Rail freight, which is the most CO_2 - and energy-efficient mode of transport, is essential to decarbonise logistics. As such, growing the share of its modal solutions is an objective shared by the European Union¹, most European governments and industries that aim to decarbonise their supply chains.

Streem Group, through its railcar business unit Ermewa, is implementing a major investment programme, aiming to have a fleet of 60,000 wagons by 2031. The Group has an ambitious investment programme to increase its fleet of intermodal wagons (various types, including pocket wagons) by the end of 2031.

The last few years have seen many legislative frameworks being adopted, governing new fields like "data" or "corporate sustainability".

These developments offer the rail freight sector an opportunity to leverage its sustainability record and bridge competitive gaps, as long as it does not incur disproportionate costs.

External Costs Comparison: Rail Freight vs. Road Transport





ht Dood tran

Rail freight's average external costs are 0.013€ per tixm, nearly four times lower than road transport, at 0.042€ per tixm¹.

1"Rail freight traffic will increase by 50% by 2030 and double by 2050", EC Sustainable and Smart Mobility Strategy, 2020.

• Truck2Rail

Ermewa, with three other companies, is part of the Truck2Rail project; the common goal is to support the shift from road to environmentally friendly rail.

More and more shippers in Europe are showing interest in making their logistics chains more eco-friendly and economical by using rail for long-distance transport and road for the last mile. This also applies to transport with non-craneable semi-trailers, which currently account for around 90 percent of the European fleet and until now have been systematically tied to the road.

With Truck2Rail, Ermewa wants to promote the sustainable design of transport chains through innovative solutions. Bringing non-craneable truck trailers onto the railways makes a tangible contribution to reducing CO_2 emissions from freight transport and driving forward the European Green Deal. Ermewa sees this opportunity as an investment in the future.



• Digital Automatic Coupling (DAC)

Digital Automatic Coupling automatically connects freight railcars, as well as their power, data, and compressed air lines, without the need for strenuous physical work. It will open the door to a system of rail freight transport that is fully automated and digitised.





DAC is a key element in achieving the ambitious objectives set out in the EU Green Deal (carbon neutrality) and achieving the necessary increase in rail freight efficiency and transparency.

Ermewa (associated with the UIP) is part of all major developments, as we push all European DAC activities, such as the Europe's Rail Flagship Project "Trans4m-R", the "European DAC Delivery Programme" (EDDP) and the testing platform "DAC4EU". Those platforms bring together all sector members such as RUs, wagon keepers, system companies, coupler suppliers and shippers, to tackle tasks from functional requirements and train system architectures to wagon and train authorisation, subsystem specifications and technical solutions, testing, funding, and financing, through to the definition of automation components and migration plans.

Deployment will be a major effort for the whole sector.

The next key milestone is the Pioneer trains for the DAC. Ermewa is volunteering its wagons for part of these Pioneer trains, which will run from 2027 to 2029. Depending on the results, funding and deployment of the DAC will be launched on a European scale.

· Company cars

Streem updated its company car policy in 2023.

Eligible employees must now opt for an electric or hybrid engine.

4.3.4 Targets related to climate change mitigation and adaptation [E1-4]

Streem defined a trajectory for Scope 1 & 2 based on the three pillars:

- Pillar A: Seek green energy, fuel consumption reduction, better use of natural gas, and development of solar panels.
- Pillar B: Install additional solar panels to reinject green energy into the national grid.
- Pillar C: Seek supplier offsets, including the promotion of biodiversity.



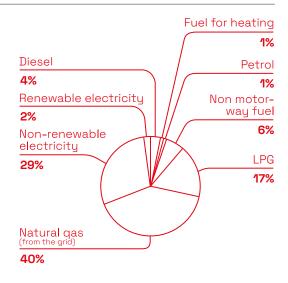
2022	2030	2040	2050
Reference year	-12% (Target almost reached) with + 6,200m2 of solar panels in GE).	-29% (Target reached) with +5,200m² extra of solar panels in GE and offsets start.	-43% (Target reached) with offsets between 2040 and 2050.

100% of our industrial facilities were screened for physical risks according to TCFD-aligned scenarios.

For the workshops in which the vulnerability audit took place, the target is to reduce the vulnerability risk from high to moderate in the short term and from moderate to low over the medium term.

4.3.5 Energy consumption and mix [E1-5]

Gas (LPG, butane, propane, natural gas) accounts for 57% of our energy consumption; it is mainly used for heating and paint booths in workshops.



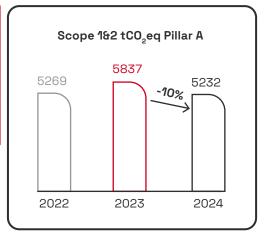
4.3.6 Gross Scopes 1, 2, 3 and Total GHG emissions [E1-6]

> Streem Carbon Footprint in 2024 - Scope 1& 2

The 2022 "carbon footprint" diagnosis for Scope 18 2 is our reference data (calculated according GHG protocol).

	2022	2023	2024	
Scope 1	4,235	4,700	3,867	-18%
Scope 2	1,034	1,137	1,365	20%
Scope 1 & 2	5,269	5,837	5,232	-10%
Scope 3	243,905	250,906	196,700	-22%
Scope 1 & 2 & 3	249,174	256,743	201,932	-21%

2024	Scope 1	1.9%
	Scope 2	0.7%
	Scope 3	97.4%



The decrease in Scope 1 is mainly due to a lower natural gas consumption in Inveho UFO in France & FWN in Germany. Regarding Scope 2, the activity of our new depot DEMI US inaugurated in 2024, increased electricity consumption.

> Streem Carbon Footprint in 2024 - Scope 3

Scope 3 accounts for 97.4% of our carbon emissions and represents the equivalent of a town of around 30,000 European residents.

90% of scope 3 comes from the manufacturing of our assets (railcars, tank containers made with steel).

No target was defined as the uncertainty is +/- 50% due to the emission factors themselves.

Streem focuses on emissions issued from its own operations and on which a lever is possible: Scope 1 & 2

4.4 Pollution [ESRS-E2]

SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION
Noise Pollution	Negative impact	The health effects of exposure to environmental noise linked to transportation noise are well researched and include annoyance, sleep disturbance and longer-term physiological conditions including cardiovascular health effects.

Despite being in the transport sector, Streem's direct air pollution risk is extremely low as the railcars and tank containers are leased and operated by third parties.

The production of steel, used to manufacture our railcars and tank containers, is not part of Streem's own operations.

The Group has no leverage on this impact and thus does not consider this matter as material.

Noise Pollution

As Entity in Charge of Maintenance (ECM) and keeper, Ermewa has to comply with EU Regulations.

The Regulation (EU) 2019/774 amending Regulation (EU) No 1304/2014 as regards application of the technical specification for interoperability relating to the subsystem 'rolling stock – noise' to the existing freight wagons entered into force on 16 May 2019 (NOI TSI).

Existing wagons not compliant with WAG TSI and NOI TSI have to be fitted with quieter brake blocks (composite K or LL) or brake discs for the service brake function from 8 December 2024 if they are operated on the quieter route.

A "quieter route" means a part of the railway infrastructure with a minimum length of 20 km on which the average number of daily operated freight trains during the night-time is higher than 12.

In 2016 & 2019, as part of the CEF Transport call for proposals, Ermewa obtained subsidies from the European Union to mitigate the retrofit costs; railcars fitted with cast iron brake blocks are retrofitted by LL composite brake blocks.



Co-financed by the European Union

Connecting Europe Facility

At the end of 2024, Ermewa retrofitted over 15,000 railcars, the whole leased fleet is now compliant and can be operated on the EU network.

Those changes have a major impact on our business activity, and it is important for us to anticipate the change and implement measures early enough to secure the existing business but also to develop it.

4.5 Water and marine resources [ESRS-E3]

4.5.1 Policies related to water and marine resources [E3-1]

The policy is available in section 4.3.2.



4.5.2 Actions and resources related to water and marine resources [E3-2]

• Water reuse

DEMI counts on two large clear water storage tanks (130,000 litres each) used to hydro test tank containers. It is a closed, automated loop system that allows us to reuse water and test eight tanks at a time.

The total reusable water storage is higher than 280,000 litres.



· Water treatment

DEMI reuses water to rinse external washers.

The water recycling system consists of a set of vertical tanks where water biological treatment is performed. Over 45,000 litres of water are treated and reused per month.



· Rainwater collection

As required at most industrial sites, DEMI has a retention pond to store excess water runoff and prevent flooding.



4. ENVIRONMENT

4.5.3 Targets related to water and marine resources [E3-3]

Streem does not monitor any targets related to water and marine resources. Marine resources are not applicable to Streem activities.

Streem does not consider this figure as a KPI but rather a surveillance indicator.

Indeed, it is related to the type of service to be provided (number of tanks to be cleaned according to customers maintenance programme).

4.5.4 Water consumption [E3-4]

Third-party water consumption in 2024 is 39.22MI (or 39,220m3).

4.6 Resource use and circular economy [ESRS-E5]

SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION
Integration of Circular Solutions	Positive impact	(Positive) Investing in the development of an innovative and sustainable portfolio can decrease the extraction of raw materials in the long-term since it will prolong the life of products.
		Increase attractiveness for customers.
Waste Management	Negative impact	Significant quantities of hazardous wastes, like electric arc furnace dust containing heavy metal can have a significant environmental and human health impact (steel production and industrial activities).
		If water not properly treated before withdrawal, risk of pollution that could bring health issues to communities and biodiversity and ecosystems.

4.6.1 Policies related to resource use and the circular economy [E5-1]

The policy is available on 4.3.2.

4.6.2 Actions and resources related to resource use and the circular economy [E5-2]

The circular economy is in the Group's DNA.

Ermewa is an example of a successful circular economy: 95 to 99% of the components of our wagons are recyclable.

Our four pillars are:

- Design: our experts work with our manufacturers to design sustainable wagons.
- Maintain: over 58,000 maintenance operations to ensure the availability and reliability of the fleet.
- Refurbish: Over 700 wagons, extending their life by at least ten years.
- Recycle: a yearly average of 1,000 wagons to recover high quality parts and materials.

To recover waste from the scrap metal, including waste rock (tarpaulins and wooden floors), Ermewa has initiated partnerships with recyclers. Waste rock describes the part of the wagon that is usually not reused; the metals are systematically recovered.

The tarpaulins are transformed into bags whilst the wooden floors are turned into meeting tables, brewery furniture or even garden furniture.



Environmental Assessment of the Workshops BU: ISO 14001

All Inveho workshops are certified according to ISO 14001:2015.



ISO 14001:2015 is an internationally agreed standard that sets out the requirements for an environmental management system. It helps organisations improve their environmental performance through more efficient use of resources and waste reduction.

The annual audit is carried out as a combined audit together with ISO 9001:2015 and Regulation (EU) 2019/779 ECM.

4.6.3 Targets related to resource use and the circular economy [E5-3]

The target was to recycle 1,024 railcars and 500 tank containers in 2024.

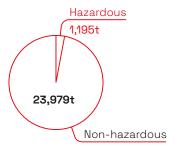
Ermewa recycled 960 railcars and Eurotainer/Raffles recycled 916 tank containers.

4.6.4 Resource inflows [E5-4]

Streem does not use critical raw materials or rare earth elements to manufacture its railcars or tank containers.

In 2024, Streem purchased over 2,700 wagons and 600 tank containers for a total of 63,000 tons of steel which will be recyclable at the end of their lifecycle.

4.6.5 Resource outflows [E5-5]



Only 5% of total waste is hazardous waste, which is a good overall performance.

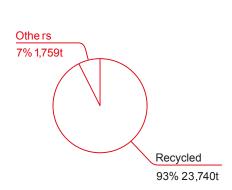
Hazardous waste is thus addressed through our ISO 14001 workshops, which secure the process and then the final destination in accordance with European regulations.

The average recycling rate in Europe is just 32.5%*

(* Source https://www.europarl.europa.eu/topics/fr/article/20181212ST021610/dechets-plastiques-et-recyclage-dans-l-ue-faits-et-chiffres-infographie)

No radioactive waste produced

960 railcars were recycled in 2024 for a total of 18,227t 916 tank containers were recycled for a total of 5,513t







5.1 Own workforce [ESRS-S1]

This standard covers Streem employees, contractors, and temporary employees.

5.1.1 Material impacts, risks and opportunities and their interaction with our strategy and business model [S1-SBM3]

Four sustainability matters are linked to this ESRS: Occupational health & safety (impact and risks), Safety of infrastructure and operation (impact), Well-being in the workplace (impact) and Recruitment, Training and Retention (risks).

Safety is Streem's priority and part of the value of the Group. This safety culture is reflected in all our actions and decisions (equipment, investment, and maintenance) to protect our employees, our customers, and our environment.

Humanity in the workplace is also a pillar; Streem recognises and respects the work of everyone, showing kindness and transparency to enable everyone to develop professionally.

5.1.2 Policies related to own workforce [S1-1]

The policy is available in section 4.3.2.

Streem contributes to the following Sustainable Development Goals



Streem encourages work-life balance and creates an inclusive and stimulating environment



Streem promotes equal opportunities and combats all forms of discrimination

5.1.3 Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]

The Social and Economic Committee (CSE) aims to promote regular dialogue between employees and management. Present in several Group companies, it enables employees to voice their concerns and the employer to share information

This dialogue helps to maintain good working relations and ensure clear, constructive communication within the company.

5.1.4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions [S1-4]

· Safety bulletin

Streem communicates internally each quarter on the main safety figures and actions ongoing through a safety bulletin, enabling employees to be involved.



Actions implemented for the following sustainable matters:

> Occupational health and safety

SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION
Occupational Health & Safety	Negative impact	Health and safety risks leading to death, accidents, exposition to hazardous substances that lead to severe impacts (ISO 45001).
		Risk of inability/disability of employees and disorganization of the department due to absenteeism caused by an increase of risks of work accidents, mechanical risks, hearing and ocular injuries which occur finally the brand image.
		Non-compliance to the regulation in terms of safety and security.

Safety visits at Inveho

Inveho is committed to reducing the number of accidents in its workshops. The company therefore turned to workplace health & safety specialist ETSCAF to develop a fresh approach. Managers (from all levels), along with fully trained experts, meet each workshop operator individually to inculcate a safety culture.

96% of industrial accidents are caused by human factors. That's why the visits focus mainly on behaviour and how work is organised. The watchwords are constructive observation and caring feedback. By helping to share best practices, everyone contributes to their own safety – and that of their co-workers.

In 2024, 120 employees were trained and more than 570 safety visits took place in Inveho, with 78% immediate actions implemented.

More than a third of the types of dangerous conditions identified involved stumbling (risk of falling at the same level).

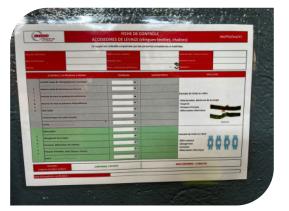


This initiative will subsequently be rolled out at DEMI and then across the Group.

· Implementation of the 5S method at Inveho

The majority of accidents in our workshops are due to a ground-level fall. So Streem used LEAN management tools as the one below. The 5S pillars, Sort (Seiri), Set in Order (Seiton), Shine (Seiso), Standardise (Seiketsu), and Sustain (Shitsuke) provide a LEAN methodology for organising, cleaning, developing, and sustaining a safe and productive work environment.







This lean method encourages management and workers to improve their working conditions (reduce lost-time injuries and increase quality at work) and helps them learn to reduce waste (environmental protection).



· Preventing risks related to manual handling



As part of a programme to prevent risks associated with manual handling, a drum turner has been installed to facilitate drum handling during the emptying of paint drum bottoms, to reduce the muscular effort required of the operator during this manual operation and to relieve back strain.

• Chemical risk prevention

To ensure the safe storage of paint cans, reduce exposure to chemical risks and prevent the risk of accidental spillage, the paint department has acquired two ventilated safety cabinets and mobile trolleys fitted with drip trays. Each team has its own cupboard to store its preparations/mixtures at the end of the shift, and the trolleys help to prevent accidental spillage of pots near the wagons during paint touch-up operations.





· Speed radar

This prevention tool, running on solar energy, helps to reduce speeding as it detects and indicates speed in real time.





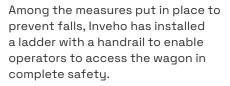
· Work at height

Inspecting and maintaining the safety relief valves located on the top of gas tank containers requires employees to work at height.

DEMI's innovative approach increases workers safety while also improving efficiency.







· Pivot removal tool

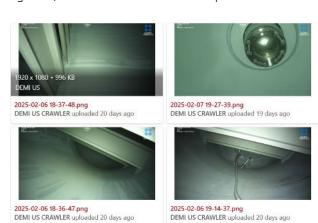
The use of this tool designed by Inveho significantly reduces the risk of shock associated with the use of hand tools.

A procedure for using this tool has been drawn up to train operators in its use.

· Robotic crawler

DEMI is using robotic technology for inner barrel inspections. The robotic crawler allows the team to inspect, photograph, video and take thickness measurements while eliminating the need for confined space entry. This tool also reduces the number of personnel required to complete an interior barrel assessment.

Images and video footage captured are immediately uploaded to the operating system, which reduces the time required to create an estimate of repair.









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SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION
Safety Of Infrastructure	Negative	Lack of proper safety measures in the operations sites can increase the risk of work-accidents and incidents of workers resulting in injuries, trauma (mental and physical) and fatalities due to an infrastructures obsolescence.
ੱਚ Operations	impact	Spills or leaks from malfunctioning tank containers, sea freight containers or railcars carrying hazardous material can lead to environmental contamination, harming the ecosystem and the local communities safety.

Ermewa is a certified Entity in Charge of Maintenance, according to regulation 2019/779 of 16 May 2019, laying down detailed provisions on a system of certification of entities in charge of maintenance of vehicles.

As such, Ermewa is responsible for monitoring the following functions:

a) Management function, which supervises and coordinates the maintenance functions referred to in points b to d and ensures the safe state of the freight wagon in the railway system.



b) Maintenance development function, which is responsible for the management of the maintenance documentation, including the configuration management, based on design and operational data, as well as on performance and the lessons learned process.

The Ermewa Maintenance Manual is the synthesis of our know-how in maintenance and technique: best practices from VPI (German maintenance guideline) and SNCF (French maintenance guideline) for the infrastructure (bogies, brake system, etc.) and standards, regulations and best practices for the superstructure.

c) Fleet maintenance management function, which manages the freight wagon's removal for maintenance and its return to operation after maintenance.



d) Maintenance delivery function, which delivers the required technical maintenance of a freight wagon or parts of it, including the release to service documentation. All the Invehoworkshops are ECM-certified.

> Ermewa continues to develop and implement a safety culture within the company

To strengthen the Safety Culture within BU wagon, a training programme was initiated for all employees.

In 2024, 54 of them participated in sessions conducted in both French and English; this initiative is expected to continue in the coming year.

Additionally, two team members earned new qualifications to deliver this training in English.

Their dedication to sharing best practices in safety has already inspired many employees.

Furthermore, and in response to changes in the security regulation regarding railway track access, SECUFER training sessions were conducted as well.

> Manual for tank containers depots

The Depot Manual provided by Eurotainer details guidelines for depot personnel on efficient customer inspection, cleaning and repair techniques.

Depots are also encouraged to implement recycling programmes, properly manage hazardous materials and explore innovative solutions for water conservation and wastewater treatment.

> Well-being in the workplace

SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION
Well-Being In The Workplace	Negative impact	Incapacity for employees to have a balance between their private and professional lives due to a lack of action by the company to ensure the well-being of its employees, impeding mental and physical health.
The workplace	impact	Business activities could have risk violating employees' human rights. e.g. low payment, long working hours, shortage of various benefits.

Our commitment to our employees and our communities is not limited to sustainable growth and economic development. We have a duty to our stakeholders to promote integration and equality and to train our colleagues to help them develop and prepare the future for coming generations.

GREAT PLACE TO WORK®

In late 2022, Streem conducted a new Great Place To Work® survey.

676 employees gave their opinion (a participation rate of 56%).

The average rate of positive responses ("trust index") on all questions is 52%. Overall, 52% of employees consider Streem to be a good company to work for.

As part of the post-survey action plan, Streem has worked on many topics such as internal mobility, Group values and leadership model.

The next Great Place To Work® survey will take place around November 2025.

GROUP VALUES AND LEADERSHIP MODEL

Following Great Place To Work® survey, and as part of the post-survey action plan, Streem has worked on the Group's values, by choosing to involve each employee in the choice of these values. So, whatever the office, business unit or country, every employee was able to take part in this project. The employees were also involved in the definition of a leadership model common to all the Group's managers, regardless of their BU and/or geographical location.

This leadership model specified the role expected of a manager within the Streem Group, and more generally, how to embody these values in day-to-day relationships, actions and decisions as a player representative of the Streem Group.

The values and the leadership model will be deployed during 2025 (communication, cultural integration workshops, coordination kit, value-driven training programme, onboarding, etc.).

SAFETY

Safety is our **priority**. Our safety culture is demonstrated in each of our **actions** and **decisions** (equipment, investment, maintenance) to **protect** our employees, customers and environment.

SUSTAINABLE PERFORMANCE

We commit to put excellence at the centre of our activities and practices, acting with confidence and responsibility to take pride in an ever more sustainable performance.

CUSTOMER-ORIENTED

Customer satisfaction, both external and internal, is at the heart of our business. We build strong relationships based on integrity and proximity, offering reliable and innovative solutions.



TOGETHER

Building on our human and geographical diversity, we value cooperation to act as one team.

CARE

We recognise and respect the work of each person, showing empathy and transparency to enable everyone to grow professionally.



HOME OFFICE

As society and the working environment become increasingly digitised, the home office is an opportunity for improving quality of life at work for employees. The home office also makes it possible to limit commuting, alleviating strike situations and pollution peaks. Streem has published a charter allowing employees whose work is home office-compatible [to work from home] for up to two days a week.

For certain positions, the home office may allow – in the case of long-term illness, disability and/or other situations – remote work to be adapted to the situation, in addition to adaptation of the physical workstation if necessary.

INDUCTION DAY

Each year, we plan four induction days depending on the numbers of new employees.

These induction days allow the Group Management Committee to share the Group's vision, values, activities and strategy for the coming years with new employees in a relaxed setting. These events also promote the development of a common culture within the Group.

At the same time, a digital/video version of the induction day is available to all employees on our Digital University.

> Recruitment, training and retention

SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION
Recruitment, Training &	Negative	Loss of key skills and obsolescence of skills leading to a weak innovation capacity, a lack of knowledge and a loss of competitivity face to new competitors in the market.
Retention	impact	Recruitment difficulties can lead to a shortage of staff on site, resulting in overwork and a lack of expertise and innovation, which in turn has a negative impact on service quality and brand image.

• IMPLEMENTATION OF A GROUP UNIVERSITY

Streem University: A Pillar of Training and Safety

As part of our commitment to sustainable development, training plays a central role in supporting and enhancing the skills of our employees. It is with this objective that «Streem University» was created to meet the operational and strategic needs of the group.

A First Year Rich in Training

In its first year of operation in 2024, Streem University offered a catalogue of 28 training programmes and organised 64 training sessions, training 338 employees worldwide in different languages. The average hours of training per employee was 32 hours.

Service quality, a fundamental pillar of this initiative, was confirmed by a learner satisfaction rate of 9.1/10.

To ensure continuous improvement of the training offer, a satisfaction survey was launched at the end of 2024 to identify field needs and adapt our training courses to meet the expectations of our employees.

Safety at the Core of Training

Streem University addresses both employee and manager requests while integrating the group's strategic priorities. In terms of safety, several training programmes have been implemented, including:

- VDS Training (Safety Visit): This programme raises awareness among inspectors about detecting dangerous acts or events that employees may be exposed to. Its objective is to help employees become aware of risks and implement immediate actions to mitigate or eliminate them. This training has already been delivered in our workshops in France, Germany, and the Netherlands, and will be introduced at our new site in Houston in 2025.
- "Accident/Incident Investigation and Analysis" Training: Added to the catalogue in October 2024, this programme enables learners to identify the root causes of accidents or incidents and establish preventive measures to avoid recurrence.

An Expanding Catalogue

With the addition of new training programmes, Streem University has expanded its catalogue to 48 courses, further strengthening our commitment to continuous training and risk prevention within the company.

If we add the specific training courses organised within the different Business Units and the E-learning training (in particular as part of the Onboarding process for newcomers), more than 1,000 employees (75% of the workforce) have received training.

After the "Climate Fresk" workshop organised in 2023 for the Management Committee, Ermewa organised this workshop for its employees. The whole BU will have participated in 2025.

This training is part of Ermewa's actions to drive the "Shift To Rail", a key part of the Company's project.



• EMPLOYEE EXPERIENCE AND INTERNAL MOBILITY

In response to the expectations expressed in the Great Place To Work® survey, Streem has decided to focus on internal mobility within the Group.

Through the Human Resource Information System (HRIS), enabling Group employees to access and update their employee profile, carry out their annual appraisal and access all their HR tools (including the digital university, the absence management tool and remote working), an internal job board was opened. The target is to make all the Group's job openings accessible to employees and further encourage internal mobility whenever possible.

It is important to offer equal access to mobility and professional development opportunities.

• TAKING ON AND RAISING FUTURE TALENTS

On the development of International Volunteers in Business (VIE), since 2018, Streem has made greater use of this type of contract, which allows young professionals to develop their international experience and the company to test them over a long period. Assignments ranging from 6 to 24 months within our subsidiaries enhance our attractiveness as an employer.

All of these have led to permanent employment (in Switzerland, Italy, Spain, Germany, the UK, and the Netherlands).

For apprenticeship contracts, the approach adopted has been increasingly successful and the ratio of recruitment to apprenticeship contract is 75% (33 contracts were ongoing in 2024). The two parties involved have time to get to know each other and the very good conversion rate at the end of the apprenticeship demonstrates the attractiveness of the system.

Streem plans to strengthen this formula, particularly with ESTACA (Ecole Supérieure des Techniques Aéronautiques et de Construction Automobile / Aeronautical, Aerospace, Automotive and Railway Engineering School) and UTC (Université de Technologie de Compiègne / Technological University of Compiegne), with which we have formed genuine partnerships over time.





Streem is also developing new partnerships with business School and universities such as Skema and Paris Dauphine.

5.1.5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S1-5]

Streem registered 44 LTIs* in 2024. The Group's target is to half the number of LTIs every two years.

As part of the action plan to reduce LTIs, Streem implemented safety visits within the workshops with the target of visiting each operator twice a year. A training programme was launched for the trainers.

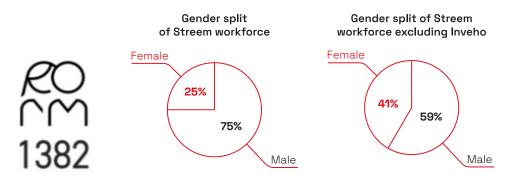
More than 570 safety visits were performed with a target of 80% of immediate actions solved; the workshops reached 78%. Employees are informed through quarterly safety bulletins (See section S1-4).

*Lost Time Injuries: Number of incidents that resulted in a disability or an employee missing work due to an injury.



5.1.6 Characteristics of the undertaking's employees [S1-6]

· Employees by gender



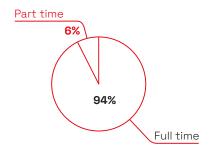
Actions are regularly implemented to attract more women to our technical professions, particularly within our Inveho workshops (presentation of our professions at school forums, neutrality of job offers, etc.).

Of the seven non-executive members of the Supervisory Board, two are women. Two women and six men form the Management Committee.

Streem has also set a target of having 30% of women in management positions within the Group by 2030.

In 2024, 24% of women held a management position. This represents 49 women.

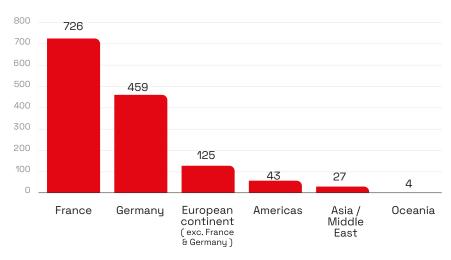
· Employees by contract type



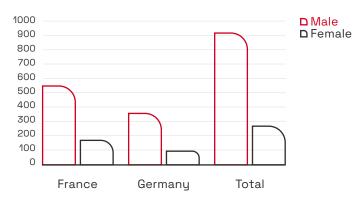
Streem had 76 temporary workers in 2024.

They are employed in the Inveho workshops and perform maintenance work (on the railcars and wheelsets).

· Employees by region



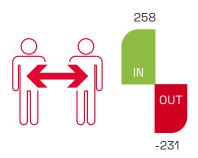
· Employees in France and Germany by gender



85% of Streem employees are in France or Germany.

77% are male and 23% are female. Inveho's workshops are in France and Germany and account for almost 900 employees out of a total of 1,182 employees.

· Employees leaving the company and turnover rate



In 2024, the turnover rate is 17.7%; this includes permanent and fixed contracts and is calculated as follows:

Number of entries + number of exits / 2 / number of employees end of the year.

2 new workshops were inaugurated in 2024 (Inveho LYS in France and DEMI US in Houston, TX, USA), it automatically increased the number of entries.

5.1.7 Characteristics of non-employees in the undertaking's own workforce [S1-7]

The number of contractors and outsourced service providers working in the workshops and offices is not monitored as this number is very low.

5.1.8 Collective bargaining coverage and social dialogue [S1-8]

France and Germany account for 85% of the Streem employees.

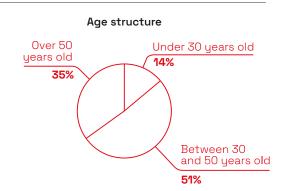
Employees located in France and Germany are covered by collective bargaining agreements.

Social dialogue is formalised through economic and social committees, made up of the employer, employee representatives and trade union representatives.

5.1.9 Diversity metrics [S1-9]

Gender split in number and percentage of the supervisory board and management committee can be found in section GOV1 Role of the administration, management and supervisory bodies.

· Employees by age





5.1.10 Training and skills development metrics [S1-13]

The average number of training hours per employee is 32 hours.

5.1.11 Health and Safety metrics [S1-14]

	2022	2023	2024	Trend
LTI	60	63	44	-30%
LTIFR	27.7	28.2	18.1	-36%
Days lost	1,719	2,751	2,421	-12%
ISR	0.8	1.1	1.0	-9%
Fatalities	0	0	0	

LTI - Number of incidents that resulted in a disability or an employee missing work due to an injury

LTIFR - Number of occupational accidents with leave > 1 day for 1,000,000 worked hours

ISR - Incident Severity Rate: Number of lost days (during last 12 months) per 1,000 worked hours

Their number varies according to activity and needs.

The H&S requirements for them are the same as for contractors.

A sharp drop of Lost Time Injuries was recorded in 2024 (44) versus 2023 (63).

The actions implemented are described in section 5.1.4 "Occupational Health and Safety" of this report.

5.1.12 Remuneration metrics (pay gap) [S1-16]

At Streem level, the gender pay gap is -6.2% in favour of women.

5.1.13 Incidents, complaints and severe human rights impacts [S1-17]

The ethics committee (composed by the Group CFO, HR and Internal Controller), in charge of the whistleblowing system did not record any incident, complaint or severe human rights impacts in 2024.

5.2 Workers in the value chain [ESRS-S2]

This standard covers the workers in Streem's upstream and downstream value chain.

Streem manufactures and maintains its railcars in European countries, which are covered by European regulations transposed by the Member States or by national regulations.

Over 90% of tank containers are manufactured in China.

Streem requires each manufacturer to sign the Third-Party Code of Conduct.

This document represents a concrete commitment on Standards such as Laws and Ethics, Health & Safety, Anti-Bribery and Anti-Corruption, and Environment.

The manufacturer is required to be compliant with labour legislation obligations.

For those reasons, Streem does not consider this standard as material.

5.3 Affected communities [ESRS-S3]

5.3.1 Material impact, risks and opportunities and their interaction with our strategy and business model [S3-SBM3]

The main sustainability matter in this standard is related to the safety of infrastructures.

The communities subject to material impacts are positioned downstream (spills or leaks from tank containers and railcars carrying hazardous goods can lead to environmental contamination, harming the ecosystem and the local communities' safety).

5. SOCIAL

Asbestos can also be found on railcars manufactured before 2005 with a health risk for workers in case of work on the railcars or during their dismantling.

5.3.2 Policies related to affected communities [S3-1-]

The policy is available on 4.3.2.

5.3.3 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions [S3-4-]

Actions plans are monitored within the Streem group Safety Management System in section 3.6 - GOV5. The sustainability matter "Safety and infrastructure operation" is also detailed in section 5.1.4 - S1-4.

> Definition of an asbestos management policy:

The issue at stake is the wagon recycling process but also our capacity to alert more efficiently a maintenance supplier when an asbestos risk exists on a wagon by the development of an individual asbestos file. One employee has been trained and has attained the SS4 qualification as an asbestos expert. (SS4 "Sous-Section 4" is a French qualification which covers maintenance, repair and servicing operations on materials likely to emit asbestos fibres).

5.3.4 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S3-5-]

The asbestos roadmap is under construction and should be finalised in 2025 with associated targets.

5.4 Community relationships

This topic is not part of the data points required in the ESRS.

Streem is involved in local areas through its activities, and we consider it our responsibility to support communities through our shared values. Below are a few initiatives illustrating our involvement:

> SPECIAL OLYMPICS is a non-profit supported by Streem for the past seven years. Eight teams of four employees took part in the charity running/walking races held in Paris with a 10 km relay race and a 2.5 km walk.

Streem donated €6,400.

> PEAKS4ALL is a Swiss-based non-profit that works to ease the assimilation of refugees in Switzerland through mountain sports, an initiative supported by Streem since 2021. To strengthen ties between the Group and beneficiaries of the project, 15 Streem employees attended a one-day meet-up in Geneva.

The first refugees who have already climbed a 4,000m Swiss summit showed how the non-profit has a positive impact on their lives, helping them feel better, mentally and physically, and regain their self-esteem.

> PINK MONTH: Streem became actively involved in Pink October to support research and to remind people of the importance of breast cancer prevention and early detection.

To mark our commitment, Streem donated €2,500 to the French cancer charity, Ligue Contre le Cancer.

MOVEMBER: Streem also supports Movember, a global movement dedicated to men's health, with a focus on preventing male cancers.

A donation of €2,500 was made to the Movember foundation.

- **MOSES CLOSET:** For the third year, Eurotainer US employees participated in the Christmas Wish List for children in foster care in the county. We were able to meet the wishes of ten children, as well as provide Christmas meals for four families.
- **ESAT:** To maintain green spaces, Inveho calls on ESAT, a facility that enables people with disabilities to work while receiving medical, social and educational support in a sheltered environment.

Streem has also teamed up with an ESAT to make end-of-year gifts (chocolate and honey).



- **NECKER ENFANTS MALADES:** For the seventh year running, Levallois-Perret and Geneva staff worked to donate toys to children in Paris Necker children's hospital. The Group also donated €1,500 to the hospital.
- **> ECOTREE:** Ermewa renewed its partnership with EcoTree, a forest manager, in 2023. EcoTree acts for the renewal and proper management of French forests. Ermewa wishes to make a positive contribution to the Environment, regarding consumption and resources, with the goal of replanting the wood species that the company uses to construct and maintain wagon floors, the majority of which comes from the Grand Est region (East of France, Alsace, Champagne-Ardenne et Lorraine).

Ermewa has become the owner of:

- 1,545 trees (such as sessile oaks, Laricio Pines, fir trees) in several French forests.
- · A communication pack, including a customer area and communication support.

EcoTree will manage the trees acquired throughout their lifetime and then pay the proceeds of the cutting once this has been completed.

> Emergency response to Naval ship sinking close to Samoa

Eurotainer has been providing tank containers in a timely manner to avoid water pollution.

Fuel and other pollutants were loaded in the tanktainers positioned on a barge and offloaded in the port, being securely stored before the fuel and other pollutants were transferred for processing and storage.



SUSTAINABILITY MATTER	IRO TYPE	DESCRIPTION
Anti-corruption & ethics		Liability of Corporate Officers and Legal Entities due to criminal offences (bribery, embezzlement, fraud, money laundering,).
Compliance	Negative impact	Risk of losing market due to reputational damage caused by scandals of noncompliance behaviour that can trigger liability of Corporate Officers and Legal Entities charged with criminal offenses (harrassement practices, corruption, etc).
Data Privacy & IT Security		Intrusion attempts could lead to blocking of the activities, loss of control of the system, loss of data and incapacity to generate invoice causing reputational damage for the Group's image due to the lack of a robust IT Security system.

6.1 Business conduct [ESRS-G1]

6.1.1 Business conduct policies and corporate culture [G1-1]

The Group operates in a highly regulated business. In addition to technical standards, which are handled within each BU, overall legal compliance is managed at corporate level through a dedicated function led by the Head of Compliance and Internal Control.

The ethical charter and the code of conduct, shared with all employees, crystallise the Group's commitment to work and provide services in accordance with all applicable laws and regulations.

They both proscribe conflicts of interest that must be disclosed. The code of conduct details the legal concept and illustrates the most current examples of situations where conflict may arise.

The compliance teams take responsibility for organising an Ethics and Compliance training programme delivered to all new employees as part of the onboarding process to raise awareness around the issues of adopting compliant and ethical behaviour. The objective of this programme is to ensure a thorough understanding of the Group's values as a shared responsibility of each employee.

In 2024, all new employees completed an Ethics & Compliance training programme to understand conflicts of interest, practical examples, and the channels for speaking up or consulting if in doubt. These situations are reported to the Head of Internal Control & Compliance for advice.

The compliance team has also developed specific policies such as a compliance framework addressing internal processes (car policy, travel and entertainment expenses, gifts, and invitations). It also manages the requirements of the French anti-bribery act ("Sapin II") (transparency, combating corruption, and modernising economic life law), which is detailed below.

Compliance with this act includes the implementation of an ethics hotline to report any suspicions of illegal acts or breaches of law, regulations or internal processes framed with a specific policy explaining the nature of the infractions to be reported and the handling of alerts. Any alert is investigated and may be subject to sanctions according to the provisions of internal regulations. These alerts are systematically reported to senior management.

The Head of Compliance and Internal Control reports on a regular basis to the Audit Committee (including one-on-one meetings), the CEO (through monthly meetings) and the Safety, Risk & Impact Director.

In addition, Streem is incorporated and has most of its business operations in France, an OECD member country that complies with major international human and labour rights standards, such as the Universal Declaration of Human Rights and the International Labour Organization Declaration.

Streem observes French legislation, under which it is a criminal offence for companies to engage in activities that breach people's rights and equality laws, and which provides a legal framework to tackle corruption and promote transparency.

Streem also follows the OECD Guidelines for Multinational Enterprises and is a signatory of the United Nations Global Compact.

Ethics Charter

Streem has developed an Ethics Charter to promote diversity and respect while providing a framework to protect employees from discrimination and harassment and has implemented a "Whistleblowing guide" for employees.

Sustainability and ethics are at the heart of Streem's decision-making process, given the company's certainty that environmental, social and governance topics have an impact on its long-term growth. Streem aims to ensure that values and ethical principles are respected at all levels within the company in accordance with the charter below.

For a responsible commitment combined with respect for our partners

Responsibility to civil society

- · We comply with laws and regulations.
- We actively manage risks in accordance with sustainable development principles and act in favour of greater environmental responsibility by reducing the transport industry's overall impact on the planet.
- · We respect personal commitments provided they do not involve the Group.
- · We do not tolerate corruption or encourage illicit practices.

Responsibility to our commercial partners

- We are representatives of the Group's commitment and values.
- We believe in free competition and respect our competitors.
- · We do not accept gifts and benefits that would create a situation of obligation.
- We act properly and in an appropriate manner with our customers, providing quality, fairness, and confidentiality, where appropriate.
- · We place importance on our partners sharing our ethical principles.

Responsibility to our Group and our shareholders

- We contribute to the enhancement of the Group's image by sharing the same environmental, social and governance values.
- · We develop our business activities responsibly and we stand by our undertakings.
- · We communicate reliable and appropriate information concerning our business activity and results.
- We protect confidential documents and data.
- We respect and protect property made available to us.
- We avoid conflicts of interest or situations that may be perceived as such.
- · We fulfil our employment contracts conscientiously.

Responsibility to our staff

- We respect obligations arising from the law and contracts.
- We respect diversity and condemn all discrimination.
- We promote mutual respect and do not tolerate harassment.
- We encourage our staff to consider the environmental consequences of their actions and seek to minimise the impact, where reasonable.
- We maintain a healthy and harmonious working environment.
- We respect the individual and his/her private life.
- · We are committed to resources and a policy of developing and improving skills.
- We value expertise and support and encourage entrepreneurial spirit.



6.1.2 Management of relationships with suppliers [G1-2]

In 2024, Streem BU Containers took a major step toward improving environmental, social, and governance (ESG) practices by conducting ESG audits of key suppliers in China for their tank container products. These audits focus on assessing environmental impacts, labour conditions, and governance practices to ensure the suppliers align with industry best practices and evolving global regulations.

As part of this proactive strategy, Streem BU Containers has expanded its audits to include upstream suppliers, such as raw material providers and component manufacturers. This extension of ESG audits strengthens their ability to manage risks and ensure compliance with future regulations.

These audits are a key part of a broader sustainability strategy that will contribute to a responsible and sustainable global economy.

> Charter for responsible procurement

This charter is part of our ESG commitments.

By aligning purchasing practices with our ESG goals, Ermewa aims to:

- Ensure that the suppliers adhere to environmental standards and reduce their carbon footprint.
- Uphold human rights and fair labour practices across all partnerships
- Collaborate with suppliers who are committed to innovation and continuous improvement in sustainability

6.1.3 Prevention and detection of corruption or bribery [G1-3]

Streem has put in place a Third-party Code of Conduct to ensure compliance with applicable laws and standards on health and safety, anti-bribery, anti-corruption, and labour rights throughout the supply chain.

The Group carries out a compliance methodology to comply with the pillars of the French anti-bribery act (Sapin II):

- > Anti-bribery code of ethics
- > Ethics hotline
- > Anti-bribery third-party screening
- > Regular audit of travel and entertainment expenses
- > Reporting to senior management
- > Provisions of disciplinary sanctions included in the "Internal Regulations"

Since 2018, Streem has implemented the Sapin II Act continuous training campaign in the form of e-learning.

Since the end of 2023, all new employees were invited to take the training during the initial months of their onboarding.

6.1.4 Incidents of corruption or bribery [G1-4]

In 2024, no breaches or significant concerns were reported.

6.1.5 Political influence and lobbying activities [G1-5]

According to Streem policy, lobbying activities and political contributions are prohibited.

Lobbying activities are necessary to promote our business, defend the interests of our sector and guarantee a level-playing field with competing transportation modes (e.g., Road), but they are the exclusive prerogative of the trade associations.

6. GOVERNANCE

Streem, via its activities, is notably member of:

- **UIP** (International union of wagon keepers)
- VPI (German association of private freight wagon users)
- AFWP (French association for wagon keepers)
- ITCO (International Tank Container Organisation)

Trade association memberships shall be approved by Streem Group Compliance Officer.

It is the duty of the involved entity of Streem to initiate the approval process.

A list of the active memberships and representatives is held by the Compliance Officer.

6.1.6 Data protection and Cybersecurity

This topic is not part of the ESRS but it is material for Streem.

Streem has a formal feedback security policy (ISSP) and an IT Charter. These documents establish the rules on the use of the information systems (hardware and software) by the Group's stakeholders, signed off by every existing user in 2023.

These documents are approved by the Group's Management Committee, which meets twice a year to validate the fundamentals of this security policy.

A dedicated team within the Group is responsible for proposing and implementing this policy on a day-to-day basis. It is led by the Head of Information Systems Security, who has the appropriate human and financial resources, as well as the assistance of specialised partner service providers.

The aim of this policy and these dedicated resources is to ensure the security and confidentiality of the data produced and used by Streem and its stakeholders to ensure their proper functioning collectively.

Various audits and tests are carried out several times a year to test the robustness of this policy and continually update the policy to account for new threats.

In 2024, Streem did not receive any substantiated complaint concerning breaches of customer privacy and did not identify any leak, theft, or loss of customer data.



7. Disclosure Requirements in ESRS covered by sustainability statements [IRO-2]

List of datapoints in cross-cutting and topical standards that derive from other EU legislation.

Disclosure Requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Sustainability Report Section
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ⁽⁵⁾ , Annex II		3.2
ESRS 2 GOV-1 Percentage of board members who are in- dependent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		3.2
ESRS 2 GOV-4 Statement on due dili- gence paragraph 30	Indicator number 10 Table #3 of Annex 1				3.5
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ⁽⁶⁾ Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		3.7
ESRS 2 SBM-1 Involvement in activi- ties related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Unpublished
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Unpublished
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12 ⁽¹⁾ Delegated Regulation (EU) 2020/1816, Annex II		Unpublished
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2 ⁽¹⁾	4.3.1
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2		Unpublished
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		4.3.4



Disclosure Requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation (3) reference	EU Climate Law ⁽⁴⁾ reference	Sustainability Report Section
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				4.3.5
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				4.3.5
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Unpublished
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate changetransition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 ⁽¹⁾ , 6 and 8 ⁽¹⁾		4.3.6
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 ⁽¹⁾ , 6 and 8 ⁽¹⁾		4.3.6
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2 ⁽¹⁾	Unpublished
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Unpublished
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk			Unpublished

7. Disclosure Requirements in ESRS covered by sustainability statements [IRO-2]

Disclosure Requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Sustainability Report Section
ESRS E1-9 Breakdown of the carrying value of its real estate assets by ener- gy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) Regulation (EU) No 575/2013; Implementing Regulation (EU) 2022/2453 paragraph 34;Template 2:Banking book -Climate change transition risk: Loans collateralised by immovable property-Energy efficiency of the collateral			Unpublished
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Unpublished
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Unpublished
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Unpublished
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				4.5.1
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Unpublished
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				4.5.4
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Unpublished
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Unpublished
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Unpublished
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Unpublished
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Unpublished
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Unpublished
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Unpublished



Disclosure Requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Sustainability Report Section
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				4.6.5
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				4.6.5
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Unpublished
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Unpublished
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				5.1.2
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		5.1.2
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				Unpublished
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				5.1
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				5.1.3
ESRS S1-14 Number of fatalities and number and rate of work- related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		5.1.11
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				5.1.11
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		5.1.12

7. Disclosure Requirements in ESRS covered by sustainability statements [IRO-2]

Disclosure Requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation (3) reference	EU Climate Law ⁽⁴⁾ reference	Sustainability Report Section
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Unpublished
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				5.1.12
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indica- tor n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		5.1.12
ESRS 2- SBM3 - S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				Unpublished
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				5.2
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Unpublished
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Unpublished
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Unpublished
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Unpublished
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				5.3.2
ESRS S3-1 Non-respect of UNGPs on ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Unpublished
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Unpublished



Disclosure Requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Sustainability Report Section
ESRS S4-1 Policies related to consumers and end- users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Unpublished
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Unpublished
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Unpublished
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				6.1.1
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				6.1.1
ESRS G1-4 Fines for violation of anti- corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		6.1.4
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				6.1.4

- (1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).
- (2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).
- (3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).
- (4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).
- (5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).
- (6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324,19.12.2022, p.1.).
- (7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (0J L 406, 3.12.2020, p. 17).





KPI MEASURED	Units	2023	2024
ESG - Health and safety - Employees			
Fatalities - Employees	number	0	0
Lost time Injuries - Employees	number	63	44
Hours worked - Employees	number	2,232,692	2,533,250
LTIFR - Employees	=number/hrs*1 million	28.2	18.1
LTIFR- Employees - Target	%	16.6	20.2
ESG - Inclusion and diversity			
Number of Board Members	number	8	8
Board Members: Female	number	2	2
Board Members: Male	number	6	6
Number of Independent Board members	number	3	3
Number of people on Executive Committee	number	8	8
Number of women on Executive Committee	number	2	2
Women in Management Positions	%	25%	25%
Gender Pay Gap	%	-6.9%	-6.2%
Number of Employees	number	1,360	1,382
Under 30 Years Old	%	15%	14%
Between 30 And 50 Years Old	%	44%	51%
Over 50 Years Old	%	41%	35%
Men	%	76%	75%
Women	%	24%	25%
ESG - Employee engagement			
Organic Net New Hires	number	254	258
Absenteesism Rate	%	8.1%	8.7%
Average Employee Turnover	%	11.3%	17.7%
Average Amount Spent Per FTE On Training And Development	Euro	606€	524€
Percentage of Employees Covered Through Satifsaction Survey	%	100%	100%
Percentage of Employees Who Received Esg-related Training in The Reporting Year	%	69.1%	60.5%
		81.4%	75.6%
Percentage of Employees Who Received Professional Training in The Reporting Year	%	01.470	
ESG - Water - Withdrawals			
ESG - Water - Withdrawals Third-party potable water	% Megaliters (ML)	18.9	39.22
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation	Megaliters (ML)	18.9	
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous	Megaliters (ML)	18.9	1,195
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous	Megaliters (ML)	18.9	
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous	Megaliters (ML)	18.9 1,078 20,646	1,195 23,979
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous	Megaliters (ML)	18.9	1,195
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling	Megaliters (ML) tonnes (t) tonnes (t)	18.9 1,078 20,646 388 18,665	1,195 23,979 17 23,740
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration	Megaliters (ML) tonnes (t) tonnes (t) tonnes (t)	18.9 1,078 20,646	1,195 23,979 17 23,740 357
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling	Megaliters (ML) tonnes (t) tonnes (t) tonnes (t) tonnes (t)	18.9 1,078 20,646 388 18,665	1,195 23,979 17 23,740 357 653
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed	Megaliters (ML) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t)	18.9 1,078 20,646 388 18,665 559	1,195 23,979 17 23,740 357
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill	tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112	1,195 23,979 17 23,740 357 653
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed	tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112	1,195 23,979 17 23,740 357 653
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E)	Megaliters (ML) tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112 3,078	1,195 23,979 17 23,740 357 653 24,767
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E)	tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112 3,078	1,195 23,979 17 23,740 357 653 24,767
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E)	tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 3 (Tco ₂ E)	tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t) tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions	tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Total) (Mwh)	tonnes (t)	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Non renewable) (MWh)	tonnes (t) tonnes (t) MUD MWH MWH	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Total) (Mwh) Energy Consumed (Renewable) (MWh) Energy Consumed (Renewable) (Mwh)	tonnes (t) tonnes (t) MUDiate of the control of the	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Total) (Mwh) Energy Consumed (Renewable) (MWh) Renewable Energy consumed	tonnes (t) tCO2e tCO2e tCO2e MWh MWh MWh MWh	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412
ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions ENERG - Energy Consumed (Non renewable) (MWh) Energy Consumed (Renewable) (Mwh) % Renewable Energy consumed Energy Imported (Renewable) (Mwh)	tonnes (t) tonnes (t) MUD MWH MWH MWH MWH MWH MWH MWH MW	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1%	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52%
ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Non renewable) (MWh) Energy Consumed (Renewable) (Mwh) % Renewable Energy consumed Energy Imported - Diesel	tonnes (t) tCO2e tCO2e MWh MWh MWh MWh MWh MWh MWh	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52%
ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Non renewable) (MWh) Energy Consumed (Renewable) (Mwh) % Renewable Energy consumed Energy Imported - Diesel Energy Imported - LPG, butane or propane	tonnes (t) tCO2e tCO2e MWh MWh MWh MWh MWh MWh MWh MWh MWh	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644 10,150	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52% 1,578 4,634
ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco_2E) Scope 2 (Tco_2E) Scope 3 (Tco_2E) ESG - Energy and emissions Energy Consumed (Total) (Mwh) Energy Consumed (Renewable) (MWh) % Renewable Energy consumed Energy Imported - Diesel Energy Imported - Motor gasoline	tonnes (t) tCO2e tCO2e MWh	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644 10,150 1,055	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52% 1,578 4,634 1,078
ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Non renewable) (MWh) Energy Consumed (Renewable) (Mwh) % Renewable Energy consumed Energy Imported - Diesel Energy Imported - Natural gas	tonnes (t) tCO2e tCO2e tCO2e MWh	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644 10,150 1,055 11,734	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52% 1,578 4,634 1,078 9,791
Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco ₂ E) Scope 2 (Tco ₂ E) Scope 3 (Tco ₂ E) ESG - Energy and emissions Energy Consumed (Non renewable) (MWh) Energy Consumed (Renewable) (Mwh) % Renewable Energy consumed Energy Imported - Diesel Energy Imported - Motor gasoline Energy Imported - Non-renewable electricity	tonnes (t) tonnes (t) MWh MWh MWh MWh MWh MWh MWh MWh MWh MW	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644 10,150 1,055 11,734 7,224	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1,52% 1,578 4,634 1,078 9,791 7,569
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco₂E) Scope 2 (Tco₂E) Scope 3 (Tco₂E) ESG - Energy and emissions Energy Consumed (Non renewable) (MWh) Energy Consumed (Renewable) (Mwh) % Renewable Energy consumed Energy Imported - Diesel Energy Imported - Motor gasoline Energy Imported - Natural gas Energy Imported - Non-renewable electricity Energy Imported (Total) (Mwh) Energy Imported - Non-renewable electricity Energy Imported - Non-renewable electricity Energy Imported (Total) (Mwh)	tonnes (t) tonnes (t) **MUNDER TON	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644 10,150 1,055 11,734 7,224 33,018	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52% 1,578 4,634 1,078 9,791 7,569 26,276
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco₂E) Scope 2 (Tco₂E) Scope 3 (Tco₂E) ESG - Energy and emissions Energy Consumed (Non renewable) (MWh) Energy Consumed (Renewable) (MWh) % Renewable Energy consumed Energy Imported - Diesel Energy Imported - Diesel Energy Imported - Natural gas Energy Imported - Non-renewable electricity Energy Exported - Renewable electricity Energy Exported - Renewable electricity	tonnes (t) tonnes (t) MWh MWh MWh MWh MWh MWh MWh MWh MWh MW	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644 10,150 1,055 11,734 7,224 33,018 257	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52% 1,578 4,634 1,078 9,791 7,569 26,276 298
ESG - Water - Withdrawals Third-party potable water ESG - Waste generation Hazardous Non-hazardous ESG - Waste disposal Re-use Recycling Incineration Landfill Total waste disposed ESG - Greenhouse gas emissions Scope 1 (Tco_E) Scope 2 (Tco_E) Scope 3 (Tco_E) ESG - Energy and emissions Energy Consumed (Total) (Mwh) Energy Consumed (Renewable) (MWh) Energy Consumed (Renewable) (Mwh) Energy Imported - Diesel Energy Imported - Notor gasoline Energy Imported - Notor enewable electricity Energy Imported - Renewable electricity Energy Exported - Diesel	tonnes (t) tCO2e tCO2e MWh	18.9 1,078 20,646 388 18,665 559 2,112 3,078 4,689 1,127 250,906 33,336 33,018 318 1% 2,644 10,150 1,055 11,734 7,224 33,018 257 0	1,195 23,979 17 23,740 357 653 24,767 3,867 1,365 196,700 27,108 26,696 412 1.52% 1,578 4,634 1,078 9,791 7,569 26,276 298 0





ESRS	Disclosure Requirement	Name of the Disclosure Requirement	Sustainability Report Section
		GENERAL DISCLOSURES	
ESRS 2	BP-1	General basis for preparation of the sustainability statement	3.1
	GOV-1	The role of the administrative, management and supervisory bodies	3.2
	G0V-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	3.3
	GOV-3	Integration of sustainability-related performance in incentive schemes	3.4
	GOV-4	Statement on due diligence	3.5
	GOV-5	Risk management and internal controls over sustainability reporting	3.6
	SBM-1	Strategy, business model and value chain	3.7
	SBM-2	Interests and views of stakeholders	3.8
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3.9
	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	3.10
	IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	7
		ENVIRONMENT	
Taxonomy		Disclosures pursuant to Article 8 of Regulation EU 2020/852	4.2
E1 Climate change	E1-1	Transition plan for climate change mitigation	4.3.1
	E1-2	Policies related to climate change mitigation and adaptation	4.3.2
	E1-3	Actions and resources in relation to climate change policies	4.3.3
	E1-4	Targets related to climate change mitigation and adaptation	4.3.4
	E1-5	Energy consumption and mix	4.3.5
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	4.3.6
E2 Pollution			4.4
E3 Water and marine resources	E3-1	Policies related to water and marine resources	4.5.1
	E3-2	Actions and resources related to water and marine resources	4.5.2
	E3-3	Targets related to water and marine resources	4.5.3
	E3-4	Water consumption	4.5.4
E5 Resource use and circular economy	E5-1	Policies related to resource use and circular economy	4.6.1
	E5-2	Actions and resources related to resource use and circular economy	4.6.2
	E5-3	Targets related to resource use and circular economy	4.6.3
	E5-4	Resource inflows	4.6.4
	E5-5	Resource outflows	4.6.5

9. ESRS INDEX

ESRS	Disclosure Requirement	Name of the Disclosure Requirement	Sustainability Report Section
		SOCIAL	
S1 Own Workforce	S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	5.1.1
	S1-1	Policies related to own workforce	5.1.2
	S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	5.1.3
	\$1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	5.1.4
	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	5.1.5
	S1-6	Characteristics of the undertaking's employees	5.1.6
	S1-7	Characteristics of non-employees in the undertaking's own workforce	5.1.7
	S1-8	Collective bargaining coverage and social dialogue	5.1.8
	S1-9	Diversity metrics	5.1.9
	S1-13	Training and skills development metrics	5.1.10
	S1-14	Health and safety metrics	5.1.11
	S1-16	Remuneration metrics (pay gap)	5.1.12
	S1-17	Incidents, complaints and severe human rights impacts	5.1.13
S2 Workers in the v	alue chain		
S3 Affected communities	S3.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	5.3.1
	S3-1	Policies related to affected communities	5.3.2
	S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	5.3.3
	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	5.3.4
		GOVERNANCE	
G1 Governance	G1.GOV-1	The role of the administrative, management and supervisory bodies	3.2
	G1-1	Business conduct policies and corporate culture	6.1.1
	G1-2	Management of relationships with suppliers	6.1.2
	G1-3	Prevention and detection of corruption and bribery	6.1.3
	G1-4	Incidents of corruption or bribery	6.1.4
	G1-5	Political influence and lobbying activities	6.1.5



AFWP: Association Française de détenteurs de wagons (French Association for Wagon Keepers)

BU: Business Unit

CapEx: Capital Expenditures
CEO: Chief Executive Officer
CEF: Connecting Europe Facility
CFO: Chief Financial Officer

Carbon Dioxide

CSR: Corporate Social Responsibility

CSRD: Corporate Sustainability Reporting Directive

DAC: Digital Automatic Coupling
DNSH: Do No Significant Harm

ECM: Entity in Charge of Maintenance
EDDP: European DAC Delivery Programme

EFRAG: European Financial Reporting Advisory Group

EN: European Standards

ESAT: Etablissement ou Service d'Aide par le Travail (Help through work establishment or service)

ESG: Environment, Social and Governance

ESRS: European Sustainability Reporting Standards

ESTACA: Ecole Supérieure des Techniques Aéronautiques et de Construction Automobile

(Aeronautical, Aerospace, Automotive and Railway Engineering School)

EU: European Union
GHG: Greenhouse Gas

GRESB: Global Real Estate Sustainability Benchmark

HR: Human Resources

HRIS: Human Resource Information System

H&S: Health & Safety

HSE: Hygiene Safety Environment
IRO: Impact, Risk and Opportunity

ISO: International Organization for Standardization

ISSP: Information Systems Security Policy
ITCO: International Tank Container Organisation

KPI: Key Performance Indicator

LTI: Lost Time Injury

MC: Management Committee
MD: Managing Director

NOI TSI: Noise Technical Specification for Interoperability

OECD: Organisation for Economic Co-operation and Development

OpEx: Operational Expenditures

SDG: Sustainable Development Goals

SMS: Safety Management System

TCFD: Task Force on Climate-related Financial Disclosures
TIS: Technical Innovation Circle for Rail Freight Transportation

TSC: Technical Screening Criteria

Ulic: Union Internationale des Chemins de Fer (International Union of Railways)

UIP: International Union of Wagon Keepers

UN: United Nations

UNGC: United Nations Global Compact
UNGP: United Nation Guiding Principles

UTC: Université de Technologie de Compiègne (Technological University of Compiegne)

VDS: Visite De Sécurité (Safety Visit)
VIE: Volontariat International en Entreprise

VPI: Vereinigung der Privatgüterwagen-Interessenten (German Association of Private Freight Wagon Users)

WAG TSI: Wagon Technical Specification for Interoperability



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June 2025

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