



# CONCORDANCE TABLE



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## 8.1 Concordance table of the Universal Registration Document

To make it easier to read this document, the following concordance tables help to identify:

- the main sections in Annex 1 and 2 of Delegated Regulation (EU) 2019/980 of March 14, 2019 supplementing Regulation (EU) 2017/1129 of June 14, 2017;
- the information included in the annual financial report and referred to in Article L.451-1-2 of the French Monetary and Financial Code and Article 222-3 of the AMF's General Regulations;
- the information included in the Management Report presented by the Board of Directors in accordance with the French Commercial Code;
- the information that must be reported in the Non-financial Performance Statement in accordance with the French Commercial Code.

Pursuant to Article 19 of Regulation (EU) 2017/1129 of June 14, 2017, the following information is incorporated by reference in this Universal Registration Document:

- for the year ended December 31, 2021: the consolidated financial statements and the corresponding Statutory Auditors' report for the year ended December 31, 2021, the parent

company financial statements and the corresponding Statutory Auditors' report, and the financial information contained in the Management Report presented in the Universal Registration Document filed with the French Financial Markets Authority (*Autorité des marchés financiers* – AMF) on March 25, 2022 under no. D.22-0154;

- for the year ended December 31, 2020: the consolidated financial statements and the corresponding Statutory Auditors' report for the year ended December 31, 2020, the parent company financial statements and the corresponding Statutory Auditors' report, and the financial information contained in the Management Report presented in the Universal Registration Document filed with the French Financial Markets Authority (*Autorité des marchés financiers* – AMF) on March 26, 2021 under no. D.21-0209.

The sections of the 2020 Universal Registration Document and 2021 Universal Registration Document not included are either not applicable for investors or are covered by another section in the 2022 Universal Registration Document.

The page numbers in the table below refer to this Universal Registration Document.



## CONCORDANCE TABLE OF THE UNIVERSAL REGISTRATION DOCUMENT

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This Universal Registration Document contains all the information included in the annual financial report and referred to in Article L.451-1-2 of the French Monetary and Financial Code and Article 222-3 of the AMF's General Regulations.

The page numbers in the table below refer to this Universal Registration Document.

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## 8.3 Concordance table of the management report

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## 8.4 Concordance table of the report on corporate governance

Concordance table of the report on corporate governance provided for in Articles L.22-10-10 and L.225-37 *et seq.* of the French Commercial Code.

The page numbers in the table below refer to this Universal Registration Document.

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## 8.5 Concordance tables for the Non-Financial Performance Statement and corporate social responsibility

### CONCORDANCES BETWEEN ARTICLES R.225-104 ET SEQ. OF THE FRENCH COMMERCIAL CODE AND THE GRI-G4 INDICATORS

This Universal Registration Document contains all the information referred to in Articles R.225-104 *et seq.* of the French Commercial Code.

Obligations under Articles R. 225-104 <i>et seq.</i> of the French Commercial Code	Global Reporting Index GRI-G4	Pages of the Universal Registration Document
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Obligations under Articles R. 225-104 <i>et seq.</i> of the French Commercial Code	Global Reporting Index GRI-G4	Pages of the Universal Registration Document
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Elimination of discrimination in respect of employment and occupation	G4-HR3	154-156; 159-161
Abolition of forced or compulsory labor	G4-HR6	161-162; 162-167
Abolition of child labor	G4-HR5	161-162; 162-167
<b>f) Other actions promoting human rights</b>		
Other actions promoting human rights	G4-HR11	161-162

## CONCORDANCE TABLE OF THE GLOBAL COMPACT PRINCIPLES

This Universal Registration Document contains all the information related to the ten principles of the Global Compact, which are presented below:

Global Compact principles	Pages of the Universal Registration Document
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2. Make sure that they are not complicit in human rights abuses	161-162
<b>INTERNATIONAL LABOR STANDARDS</b>	
3. Uphold freedom of association and respect for the right to collective bargaining	157-158
4. Contribute to the abolition of all forms of forced and compulsory labor	157-158
5. Contribute to the abolition of child labor	144-158; 161-162
6. Contribute to the elimination of discrimination in respect of employment and occupation	154-156; 157-158
<b>ENVIRONMENT</b>	
7. Undertake a precautionary approach to environmental challenges	123-143; 173
8. Undertake initiatives to promote greater environmental responsibility	123-143; 173
9. Encourage the development and diffusion of environmentally friendly technologies	137-143
<b>ANTI CORRUPTION</b>	
10. Work against corruption in all its forms, including extortion and bribery	159-161

**TCFD CONCORDANCE TABLE**

The following concordance table serves as a reference for the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations. The TCFD is a working group focused on climate-related financial disclosures, created within the framework of the Financial Stability Board of the G20 during the COP21. This

working group built its recommendations around four themes representing the fundamental aspects of companies' functioning, including governance, strategy, risk management and measuring targets.

Theme	TCFD recommendation	Pages of the Universal Registration Document
<b>GOVERNANCE</b>		
Describe the organization's governance regarding climate-related risks and opportunities	a) Describe the Board of Directors' supervision of climate-related risks and opportunities b) Describe management's role in the assessment and management of climate-related risks and opportunities	111-112; 135-137
<b>STRATEGY</b>		
Describe the existing and potential impacts of climate-related risks and opportunities on the organization's activities, its strategy and financial planning where relevant	a) Describe the climate-related risks and opportunities the organization has identified in the short-, medium- and long-term b) Describe the climate-related risks and opportunities on the organization's activities, strategy and financial planning c) Describe the organization's resilience, taking various climate-related scenarios into account, including a scenario of 2°C or less	116-121; 135-137
<b>RISK MANAGEMENT</b>		
Describe the manner in which the organization identifies, assesses and manages climate-related risks	a) Describe the organization's processes for identifying and assessing climate-related risks b) Describe the organization's processes for managing climate-related risks c) Describe the manner in which the processes for identifying, assessing and managing climate-related risks are integrated in the organization's risk management	116-121
<b>INDICATORS &amp; GOALS</b>		
Describe the indicators and goals used to assess and manage climate-related risks and opportunities where relevant	a) Describe the indicators used by the organization to assess climate-related risks and opportunities in relation to its strategy and risk management process b) Publish Scope 1 and 2 greenhouse gas emissions (GHGs) and, if relevant, Scope 3 and the related risks c) Describe the goals used by the organization to manage climate-related risks and opportunities and its performance on these goals	113-114; 116-121

**CONCORDANCE TABLE FOR THE NON-FINANCIAL PERFORMANCE STATEMENT**

Type of risk	Policy	Performance indicators	Pages of the Universal Registration Document
Risks related to sustainable purchasing and conflict minerals	Sustainable purchasing	% of suppliers with a score greater than 35/100	116-121; 162-167
Risks related to compliance with regulations governing substances	Substances	Number of substances for which programs for the development of alternative or substitutive solutions are under way, among the regulated substances that have been identified and used by the sites involved	132-133
Risks related to workplace safety	Workplace safety	Workplace accident frequency rate Workplace accident severity rate	145-148
Risks related to attracting and retaining talent	Human Resources	Managerial positions filled internally Percentage of women managers Women in top management positions	148-151
Risks related to environmental pollution	Pollution and climate change	% of EHP/ISO 14001-certified sites	129-131
Compliance risks	Compliance Program	Managers having signed the Compliance Certificate	159-161

## 8.6 Glossary

Governance terms	Definitions
Adjusted subsea high voltage backlog	See definition in Section 1.6.3.5 p. 68.
AFEP-MEDEF Code	A set of recommendations grouped together in a corporate governance code for listed companies drawn up by the French Association of Private Enterprises (Association française des entreprises privées - AFEP) and the Movement of French Enterprises (Mouvement des entreprises de France - MEDEF), after consulting the various players in the marketplace. It may be designated by issuers as their reference code pursuant to Article L.22-10-10, 4° of the French Commercial Code. The AFEP-MEDEF Code is revised and updated on a regular basis. Its latest version dates from December 2022.
AMF	Autorité des Marchés Financiers - Independent public authority whose role is to ensure that savings invested in financial instruments are protected, investors are properly informed and markets function efficiently.
Backlog	See definition in Section 1.6.3.5 p. 68.
Corporate governance	Refers to all laws, regulations, best practices, institutions and processes that govern the way the Company is managed, administered and controlled.
Dividend	The dividend is the portion of net income or reserves that is available for distribution to shareholders. The amount of the dividend is proposed by the Board of Directors and then voted on by the Annual Shareholders' Meeting after the approval of the financial statements for the previous year.
EBITDA	See definition in Section 1.6.3.4 p. 68.
Electrification	The electrification of an area is the connection of that place to an electricity supply. For Nexans, the electrification value chain covers the connection of energy generation, distribution, transmission and usage.
EPCI	An EPCI project covers the Engineering, Procurement, Construction, and Installation scope of work to be provided by a contractor.
Free cash flow	See definition in Section 1.6.3.8 p. 68.
Free share grant	Operation whereby the Company grants free shares to certain employees, without any performance conditions. To vest, free shares are subject to a condition of continued employment.
Leverage ratio	Average of last two published net debt to Last Twelve Months EBITDA ratios
Net financial debt	See definition in Section 1.6.3.10 p. 68.
Normative cash conversion ratio (NCRR)	See definition in Section 1.6.3.9 p. 68.
Normative free cash flow (NFCF)	See definition in Section 1.6.3.8 p. 68.
Operating margin	See definition in Section 1.6.3.3 p. 68.
Operating working capital requirement	See definition in Section 1.6.3.7 p. 68.
Organic growth	See definition in Section 1.6.3.2 p. 68.
Performance share grant	Operation whereby the Company grants free shares to certain employees and executive corporate officers, subject to continued employment and financial performance conditions set by the Board of Directors, on the recommendation of the Compensation Committee.
Pre-M&A cash flow	Before M&A and equity operations as published in the financial statements.
Return on capital employed (ROCE)	See definition in Section 1.6.3.11 p. 69.
Return on capital employed from electrification	See definition in Section 1.6.3.11 p. 69.
Sales at constant/standard metal prices	Sales at constant copper and aluminum prices are used by the Group to monitor its operational performance, because the effect of changes in non-ferrous metals prices is neutralized to show underlying business growth. Cost of sales is restated on the same basis.
Severity (of an impact)	The severity of an actual or potential negative impact is determined by its scale (i.e. how serious the impact is), scope (i.e. how widespread the impact is), and irremediable character (how hard it is to counteract or make good the resulting harm). Source: Organisation for Economic Co-operation and Development (OECD), OECD Due Diligence Guidance for Responsible Business Conduct, 2018; modified United Nations (UN), The Corporate Responsibility to Respect Human Rights: An Interpretive Guide, 2012.

Governance terms	Definitions
Share buyback program	A program carried out by the Company, on the decision of the Board of Directors, to buy back its own shares, up to a maximum number of shares not exceeding 10% of the total number of shares comprising the Company's share capital on the date the program was launched. The terms of the program are decided by the Shareholders' Meeting.
Share capital	Total amount of property or securities contributed to the Company by the shareholders. At December 31, 2022, the Company's share capital stood at 43,753,380 euros, divided into 43,753,380 shares with a par value of one (1) euro each, all fully paid up.
Shift performance	SHIFT Performance is an analytics management method designed by Nexans to improve the product-customer fit and margin profile of the Company.
Stakeholder	Individual or group that has an interest that is affected or could be affected by the organization's activities Source: Organisation for Economic Co-operation and Development (OECD), OECD Due Diligence Guidance for Responsible Business Conduct, 2018; modified Examples: business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, vulnerable groups.
Standard net sales	See definition in Section 1.6.3.1 p. 68.
Sustainable development/sustainability	Development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Source: World Commission on Environment and Development, Our Common Future, 1987, Brundtland Report.
Workplace accident frequency rate	Total number of workplace accidents with more than 24 hours of lost time/total number of hours worked x 1,000,000. This rate relates to internal and temporary workers

## For further information

Nexans' corporate and financial publications may be accessed directly at [www.nexans.com](http://www.nexans.com) or may be requested from:

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