RELATED-PARTY AGREEMENTS

Disclosure of related-party agreements in accordance with articles L. 22-10-13 and R. 22-10-17 of the French commercial code (Code de commerce)

Assistance agreement signed on 4 April 2023 and its amendement No.1 signed on 9 September 2024 with Rubis Photosol SAS in terms of consolidation, IT resources, compliance and CSR and replacement of the Group's consolidation and reporting tool

Entities concerned:

Rubis SCA

Rubis Photosol SAS

Persons concerned:

Jacques Riou: Chairman of Agena SAS, co-Managing Partner of Rubis SCA, and Director of Rubis Photosol SAS.

Clarisse Gobin-Swiecznik, co-managing Partner of Sorgema SARL, co-Managing Partner of Rubis SCA, and Director of Rubis Photosol SAS.

Marc Jacquot : co-managing Partner of Rubis SCA and Administrator of Rubis Photosol SAS (from 16 October 2025).

Nature, purpose and conditions: On 16 March 2023, the Supervisory Board authorised the signing of an assistance agreement in terms of consolidation, IT resources, compliance and CSR with Rubis Photosol SAS.

The agreement was entered into on 4 April 2023 for an initial period of 12 months with retroactive effect from 1 January 2023. It is automatically renewable for a period of one year unless terminated by either of the contracting parties.

The purpose of this assistance agreement is to define the nature of the services provided by Rubis SCA to Rubis Photosol SAS, as well as the amount and terms and conditions relating to the compensation paid to Rubis SCA.

The Supervisory Board authorised in advance amendment No. 1 on 5 September 2024, and it was signed on 9 September 2024 with retroactive effect from 1 January 2024, in order to add a service relating to the work carried out as part of the "Replacement of the Group Consolidation and Reporting tool" project to the consolidation assistance services provided by Rubis SCA to Rubis Photosol SAS and its subsidiaries.

In return for these assistance services, Rubis SCA receives compensation from Rubis Photosol SAS, determined as follows:

- if the current operating income of Rubis Photosol SAS and its subsidiaries represents less than 20% of the consolidated current operating income of Rubis SCA and its subsidiaries: the compensation is 20% of the costs incurred for the assistance services provided;

- if the current operating income of Rubis Photosol SAS and its subsidiaries represents at least 20% of the consolidated current operating income of Rubis SCA and its subsidiaries: the compensation is calculated on the basis of the costs incurred for the assistance services, a percentage of current operating income plus a margin of 5%.

The tacit renewal until 31 December 2026 of this agreement and of his amendement No. 1 signed on 9 September 2024, authorized by the Supervisory Board held on 9 September 2025, was approved by the Shareholders’ Meeting held on 10 June 2026.