INVESTOR DAY 2023

HRS

HYDROGEN REFUELING SOLUTIONS

23 / 11 / 2023

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- Hydrogen market & HRS Global Business Strategy
- Industrial project of the new plant
- Business model and financial objectives
- ESG Strategy
- HRS ambitions in terms of innovation and R&D

Hydrogen market

Market data

Olivier Dhez, Deputy CEO

The EU and the US strongly support hydrogen mobility

install a 1-2 ton/day station every 200 km along the main roads

$369 billion in subsidies for the electric car and renewable energy sectors in the US

AFIR : regulation for the deployment of alternative fuel infrastructure

EU INDUSTRY DEFENSE PLAN
€300-350 billion for industrial sites in Europe

Commission européenne

European hydrogen pipeline project linking Spain, Germany and France

Strong acceleration in the supply of hydrogen vehicles

2019

PASSENGER CARS

HYUNDAI TOYOTA

FORKLIFTS

TOYOTA

TRAINS

ALSTOM

2023

PASSENGER CARS

HYUNDAI TOYOTA HONDA

NAMX RENAULT BMW H2X

UTILITY VEHICLES

Renault Group PLUG POWER HYVIA

STELLANTIS

CITROËN OPEL PEUGEOT

TRUCKS

HYZON HYUNDAI DAIMLER GAUSSIN

Etrucks europe NIKOLA ISUZU

TOYOTA

ZOELLER PUMP COMPANY VOLVO ICOM

IVECO

BUS

Safra CaetanoBus SOLARIS VDL VANHOOL TOYOTA RENAULT

FORKLIFTS

HYSTER FENWICK STILL HYUNDAI CROWN

TRAINS/LOCOMOTIVES

ALSTOM Talgo SIEMENS 中国中车 CRRC

CONSTRUCTION MACHINES

LIEBHERR JCB

BOATS/FERRYS

HYNOVA ENERGY OBSERVER NORLED DFDS

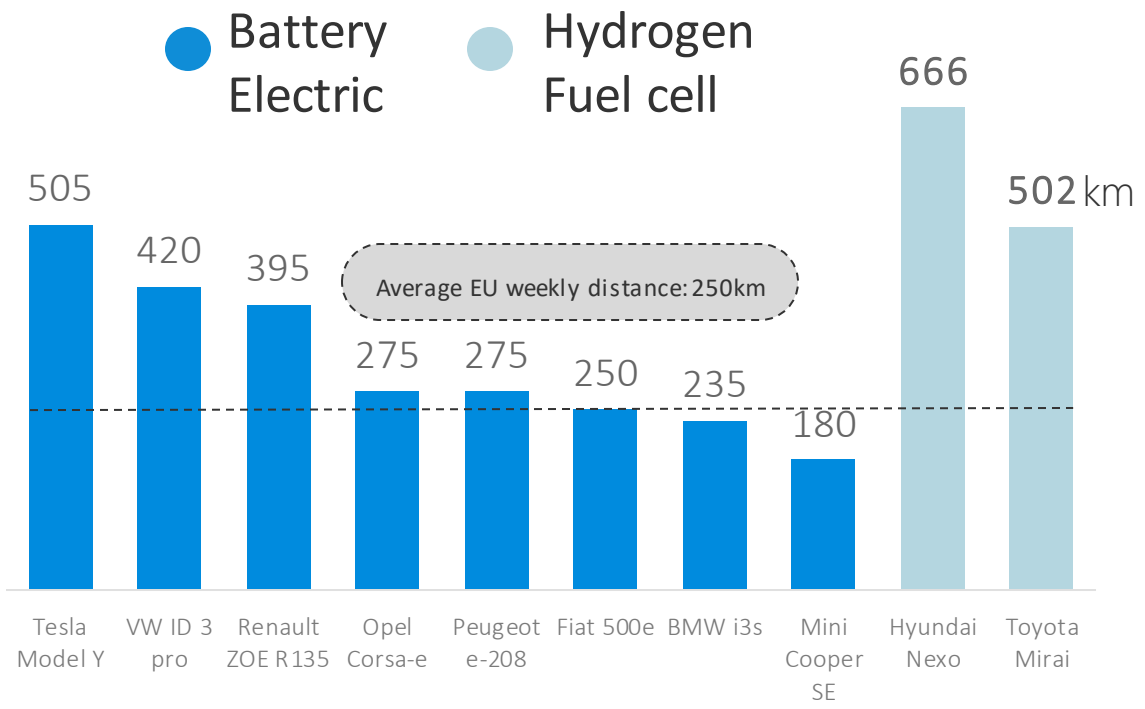
WASHER MACHINES

CMAR

Technological maturity

Vehicles autonomy distances in kilometers

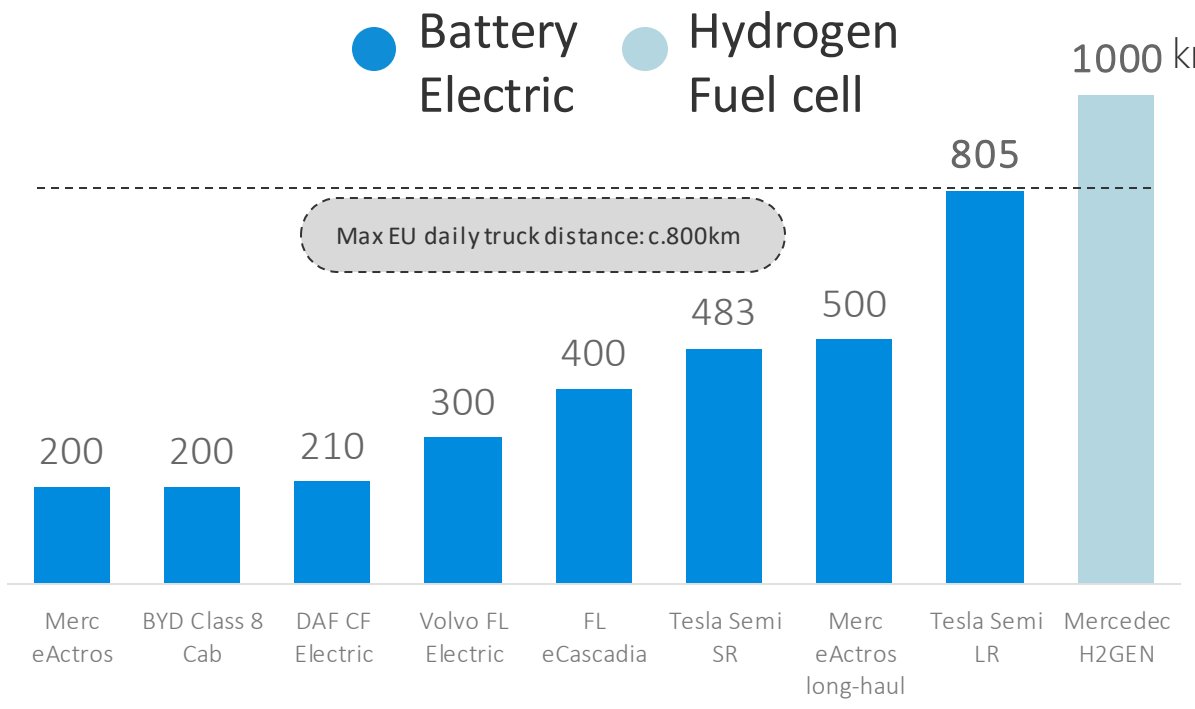
PASSENGER CARS



- 4h (normal)
- 1h (fast)
- **5 min HRS40**

Vehicles autonomy distances in kilometers

TRUCKS

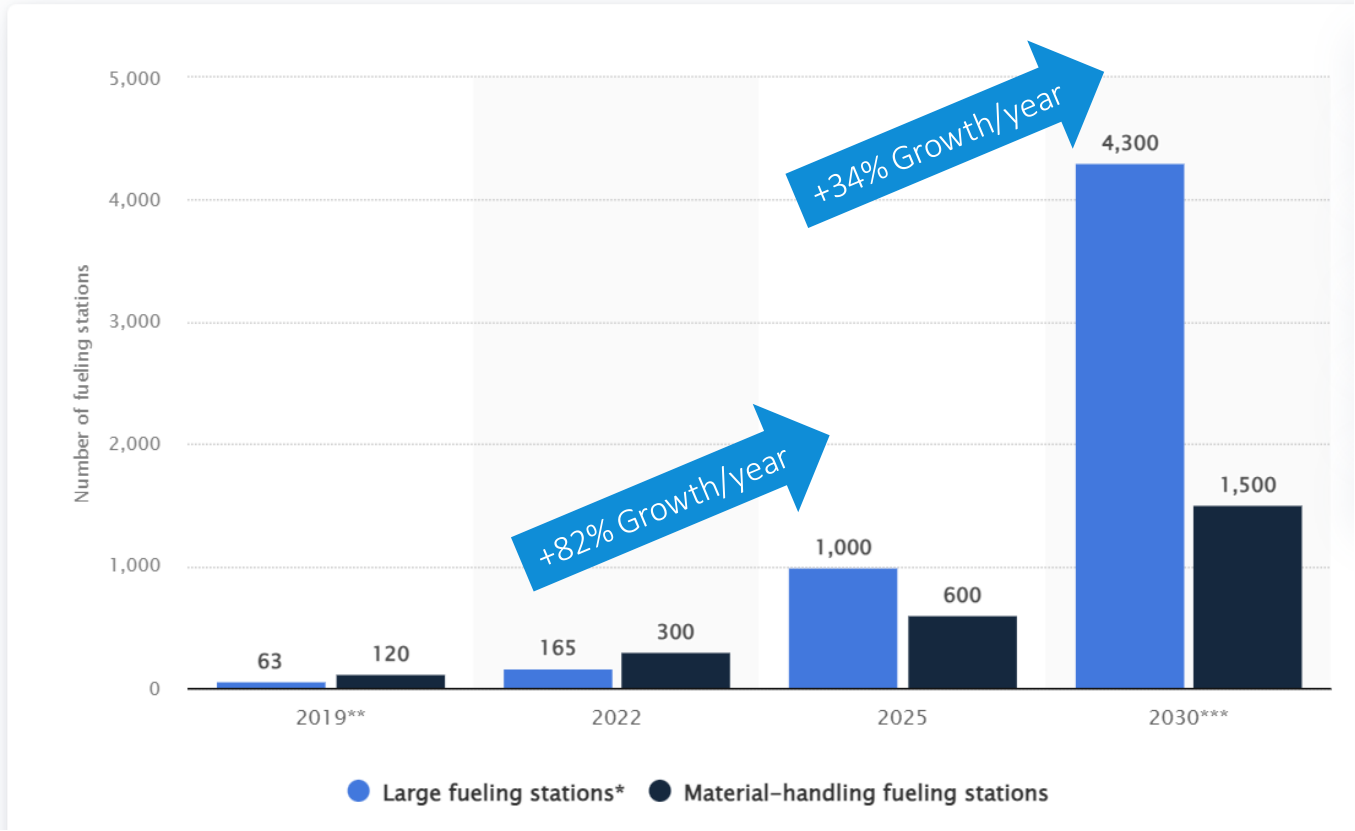


- 6h-8h (normal)
- **20 min HRS40**

Sources : Goldman Sachs, Carbonomics, « The Rise of Clean Hydrogen , HRS, TP ICAP Midcap

U.S. Market for hydrogen refueling stations

- Promising market with exponential growth potential to 2030



4300 Number of large stations in the U.S. by 2030

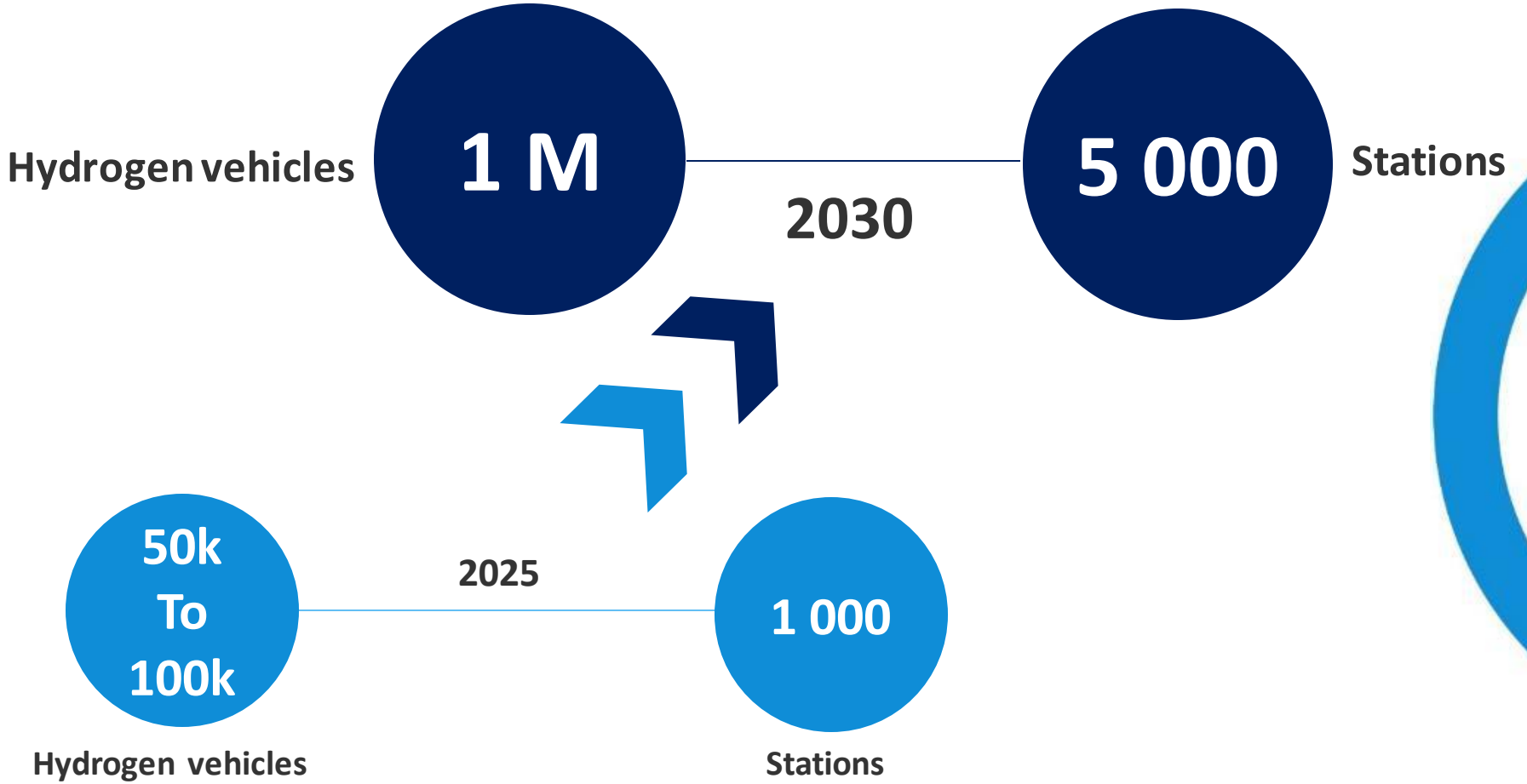
1000 Number of large stations in the U.S. by 2025

* Large fueling stations: hydrogen fueling stations with 1,000 kilograms daily capacity in 2030 and 500 kilograms daily capacity in 2025; utilization relative to steady state.
** 2019 figures comprises 47 public and 16 private fueling stations and excludes temporarily unavailable stations.
*** Figures for 2030 considers an ambitious deployment scenario.

Source: https://www.statista.com/statistics/1179571/us-number-of-hydrogen-fuel-stations/

Largest market for hydrogen infrastructure : China awakening

- Major ambition contemplated by the Chinese government's plan



NET ZERO CARBON EMISSION TARGETED IN 2050 FOR VEHICLES

Source: IEA – www.ieafuelcell.com – July 2022 – Deployment of Fuel Cell Vehicles and Hydrogen Refueling Station Infrastructure: A Global Overview and Perspectives

Promising market for hydrogen infrastructure : Middle East

Minimum stations
200
By 2030

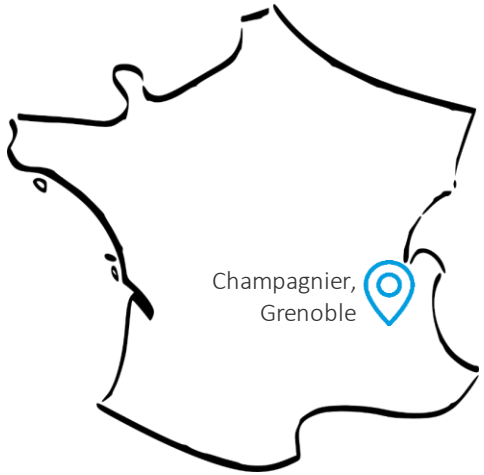
JV under discussion for distribution, and maintenance services

HRS Global Business Strategy

Introduction | Market | International

Olivier Dhez, Deputy CEO

HYDROGEN REFUELING SOLUTIONS



2004 — INDUSTRIAL PIPING ENGINEERING

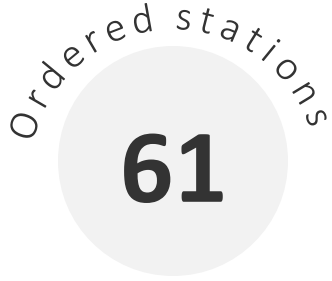
2009 — HYDROGEN STATION INTEGRATOR

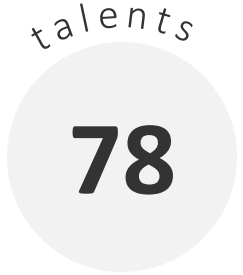
2019 — DESIGNER & MANUFACTURER OF HYDROGEN STATIONS

HRS ambition

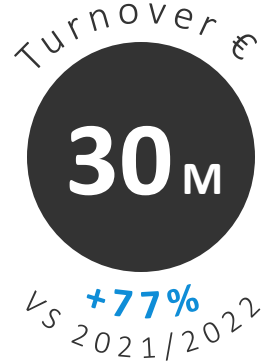
EUROPEAN LEADER IN HYDROGEN REFUELING STATIONS

2021/2022:





2022/2023



by 2025:

HRS position in the hydrogen value chain

HYDROGEN SOURCES → **HYDROGEN REFUELING STATION** → **VEHICLES**

Hydrogen compression, storage and distribution

PIPELINE

ELECTROLYSIS

TUBE TRAILER

HRS

H_2 STATION PURE PLAYER

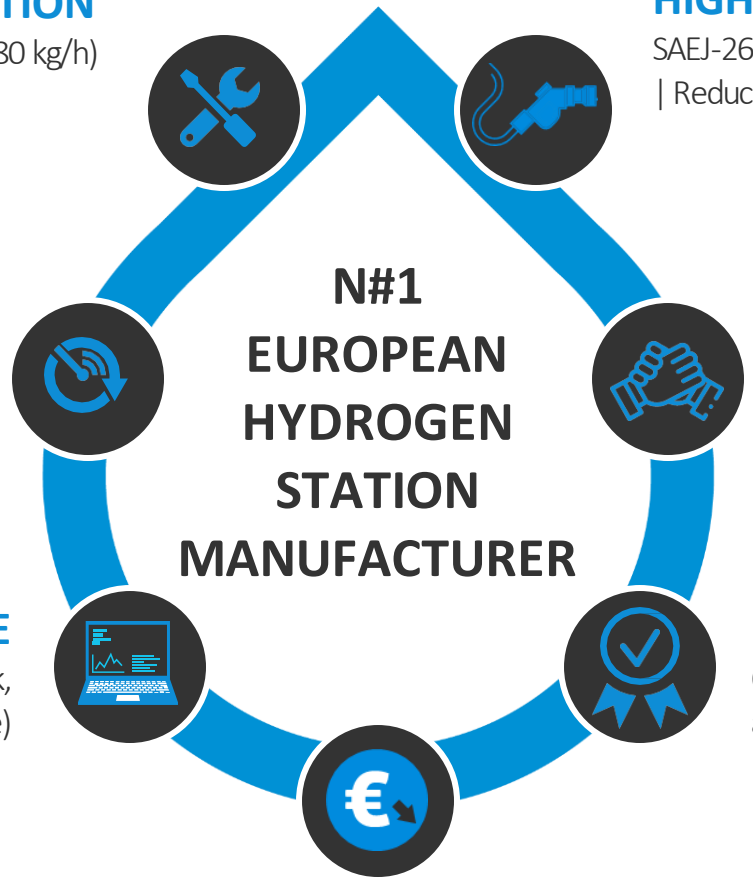
« TURNKEY » OFFER

Proven competitive advantages

MODULAR CONSTRUCTION
Capacity available (from 14 kg/h to 80 kg/h)

HIGH FLOW RATE, DUAL PRESSURE
SAEJ-2601 T30 refueling certified by the European Clean Energy Partnership (CEP) | Reduced back-to-back

FAST PRODUCTION
8-week production lead time
Long-term partnership with Key Component Supplier
Buffer stock & Market-driven customization



FULL DEDICATED SUPPORT
From project definition to installation, commissioning and support

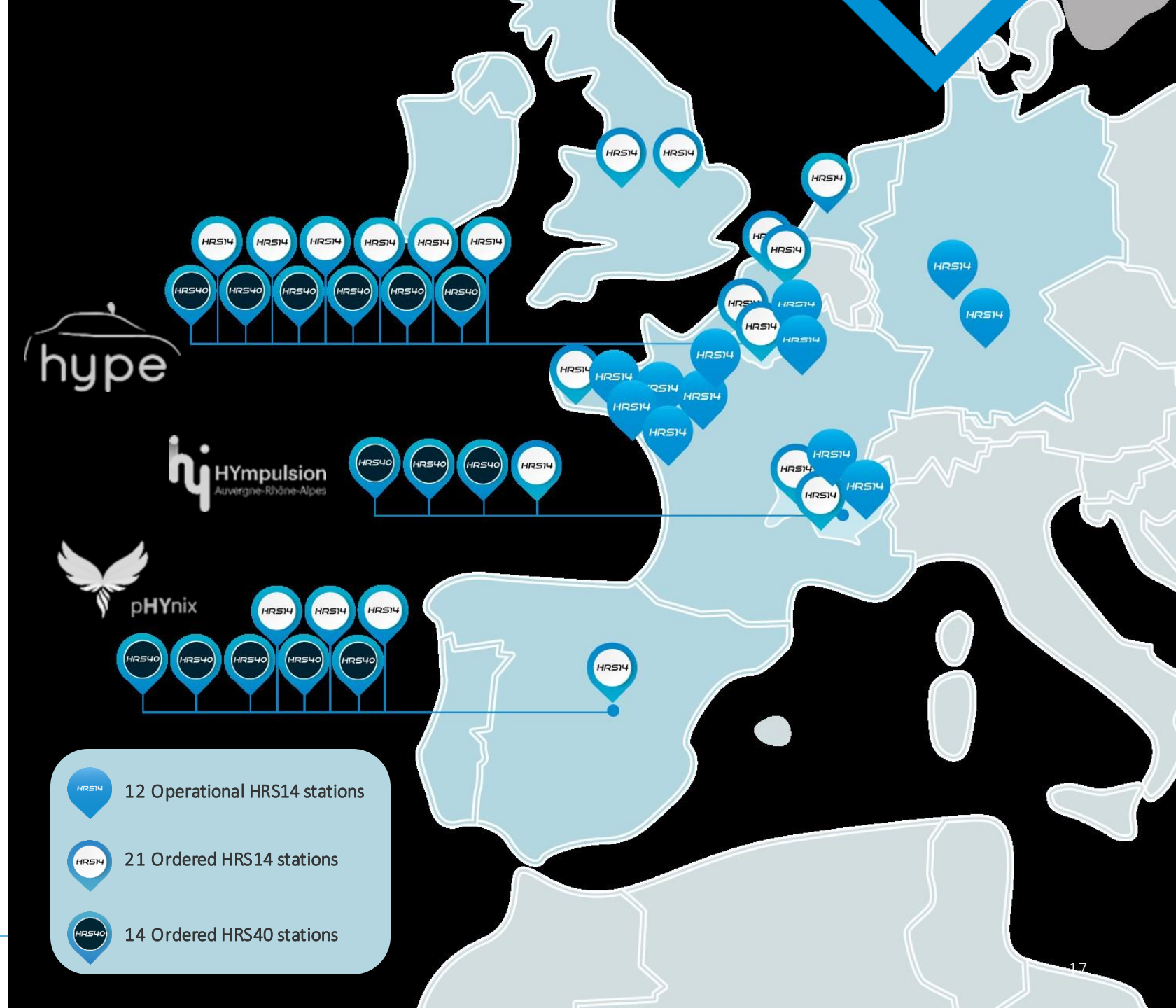
EASY MAINTENANCE
Quick access to all equipment, critical parts stock, Remote Connectivity (preventive maintenance)

RELIABILITY AND SAFETY
Optimized redundancy, industrial piping expertise, State of the art reliability and safety management (ATEX, SIS, Leak control)

COMPETITIVE PRICING
Manufacturing optimisation in the new industrial plant

HRS stations map

OUR CUSTOMERS



Commercial and technological partnership with ENGIE

Develop a range of hydrogen refueling stations adapted to the needs of ENGIE Solutions

15 Developing 15 hydrogen projects together between 2022 and 2026

1+3 First station ordered and 3 additional stations planned by 2024

Support and drive Plug Power's commercial deployment with a specific refueling station

Specific stations designed to supply hydrogen to fleets of forklifts fitted with Plug's fuel cell solution

5 **Stations ordered in H2 2022/2023**

To be installed in:

5 **Other stations under LOI**

Selected for large-scale projects

HYmpulsion
Auvergne-Rhône-Alpes

Zero Emission Valley -ZEV

Largest green station project in France

18 hydrogen stations by 2024
450 captive vehicles
115 heavy vehicles

2 HRS14 stations already ordered

3 Request to move upmarket to **HRS40 -1 ton/ day**

First HRS station installed in Saint-Priest in late 2021

GCK and Flex'hy choose HRS to speed up the implementation of its charging solutions for hydrogen mobility

flexhy
l'hydrogène facile

AGILE HYDROGEN DISTRIBUTOR

green corp

2 **Station HRS14 ordered (o/w 1 in September 2023)**

Ambition to address heavy mobility market with green H2 solutions -supply + distribution

An ambitious partnership strategy | Zoom on 3 partnerships

DEVELOP A RANGE OF HYDROGEN REFUELING STATIONS ADAPTED TO THE NEEDS OF ENGIE SOLUTIONS

Develop 15 hydrogen projects together between 2022 and 2026

First station ordered and 3 additional stations planned by 2024

SUPPORT AND DRIVE PLUG POWER'S COMMERCIAL DEPLOYMENT WITH A SPECIFIC REFUELING STATION

Specific stations designed to supply H_2 to fleets of forklifts fitted with Plug's fuel cell solution

5 Stations HRS ordered since the start of 2023

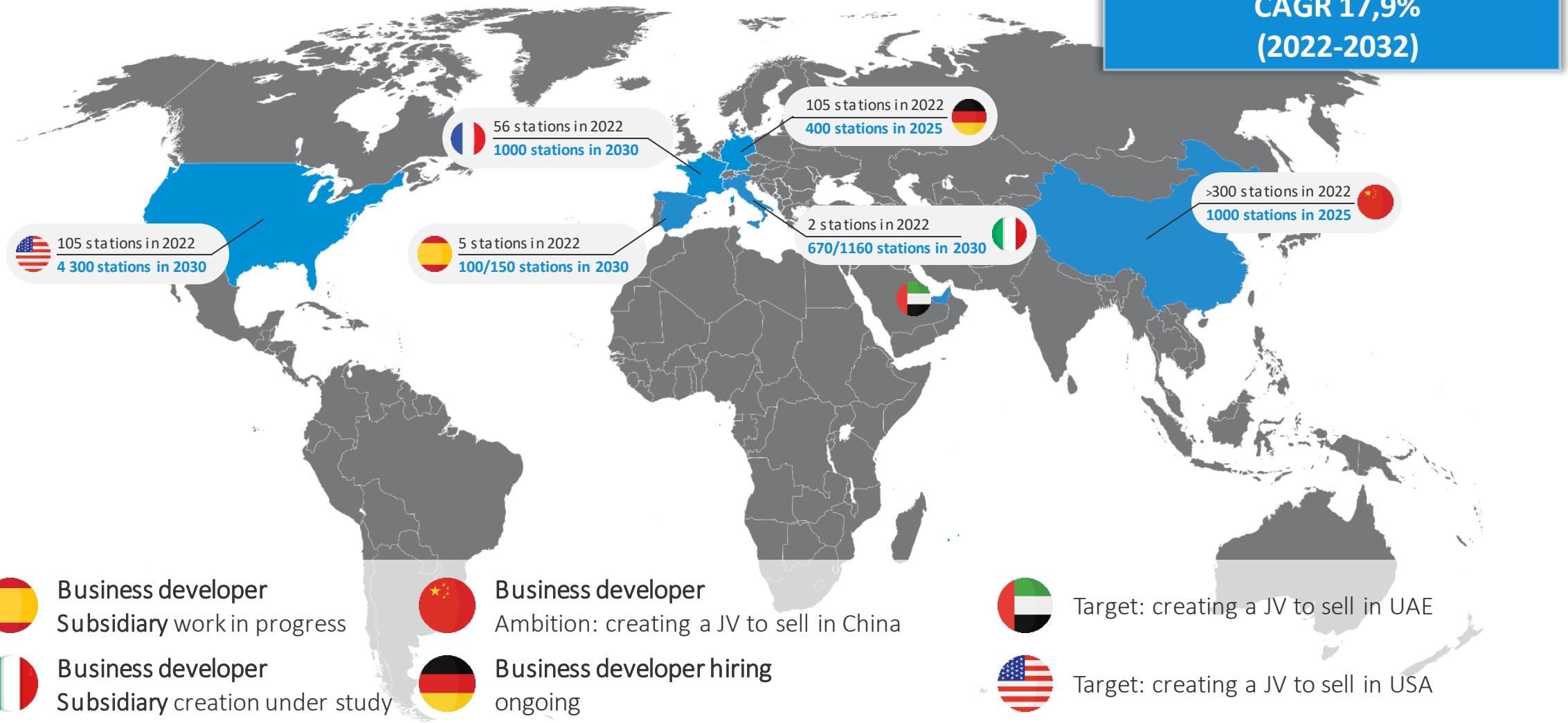
DEVELOP LARGE-SCALE MOBILITY PROJECTS PROVIDING GREEN H_2 PRODUCED BY GAIA IN MOROCCO

Provide global green hydrogen distribution solutions for mobility combining competitive green H_2 produced by Gaia Energy and HRS' hydrogen refueling station

Gaia Future Energy aims to produce, from its projects in Morocco, a volume of 1 million tons of green hydrogen by 2030 and 3 million tons by 2040, destined for the European market, while offering the most competitive price for green hydrogen in the world.

Targeted markets

Global market size
From $4,8 B to +$25,7 B
CAGR 17,9%
(2022-2032)



Business developer
Subsidiary work in progress

Business developer
Ambition: creating a JV to sell in China

Target: creating a JV to sell in UAE

Business developer
Subsidiary creation under study

Business developer hiring
ongoing

Target: creating a JV to sell in USA

Source : Goldman Sachs, Carbonomics, « The Rise of Clean Hydrogen » - Hydrogen Insights 2023 – Hydrogen Council Mc Kinsey & Company - Global Market Insights

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Industrial project of the new plant

On-site visit (after lunch)

The new production site

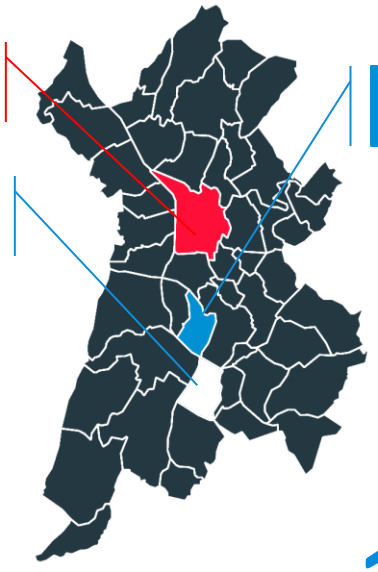
30M€
investment

2.6ha
area

Grenoble

Champagnier

Champ-sur-Drac



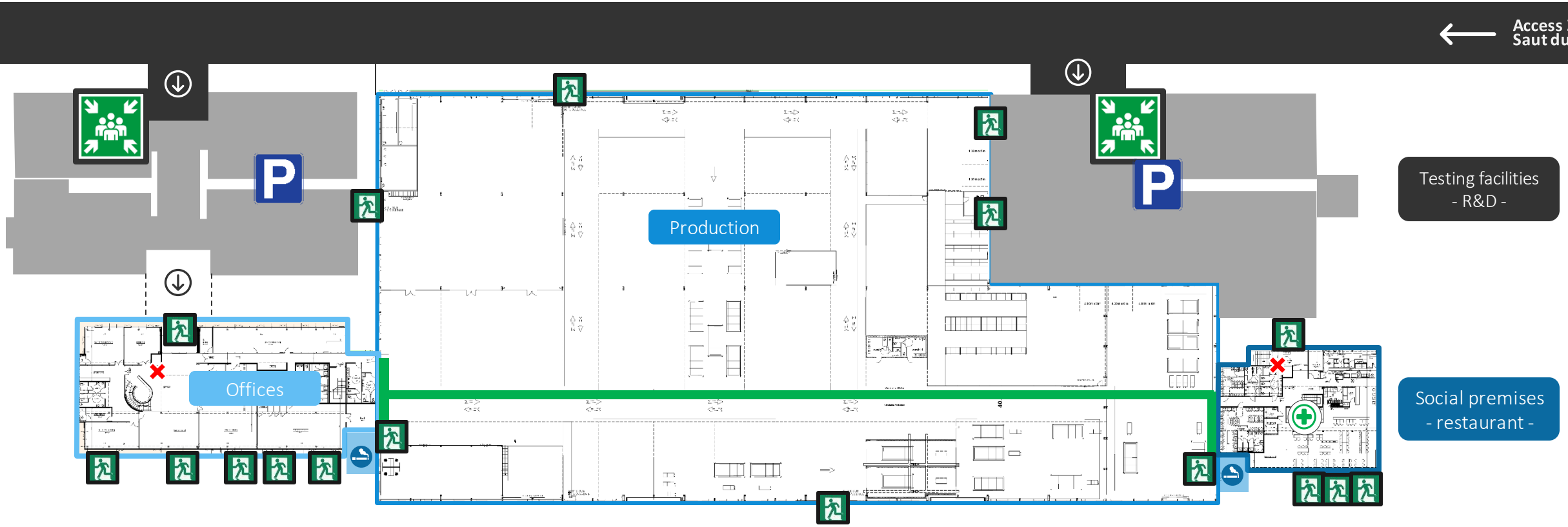
180
stations/year

14 300 sqm

Start of the production in 2023

The new production site

The new production site | Visit



Urgency meeting point

Emergency exit

Pedestrian traffic zone

In the event of evacuation, do not use the lift

Infirmary

Smoking area

Production facilities visit = Protective overshoes

- Hydrogen market & HRS Global Business Strategy
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HRS Business model & financials ESG Strategy

Kader Hidra, Chief Financial Officer

Business model key points
Pure-player with end-to-end manufacturing capabilities

Key activities & Value proposition

- H2 Stations Design
- Best-in-class sourcing
- Manufacturing end to end
- Installation & Commissoning
- Maintenance services

Cost Structure

- Targeted gross margin of 30-40%
- Financial discipline

Human ressources and industrial site dedicated to H2

- Long standing expertise in H2
- Strong R&D multidisciplinary skills
- State of the art industrial hall

HRS PURE-PLAYER HYDROGEN STATIONS

Clients segments

- Captive fleet
- Public entities
- H2 projects developers
- Energy suppliers

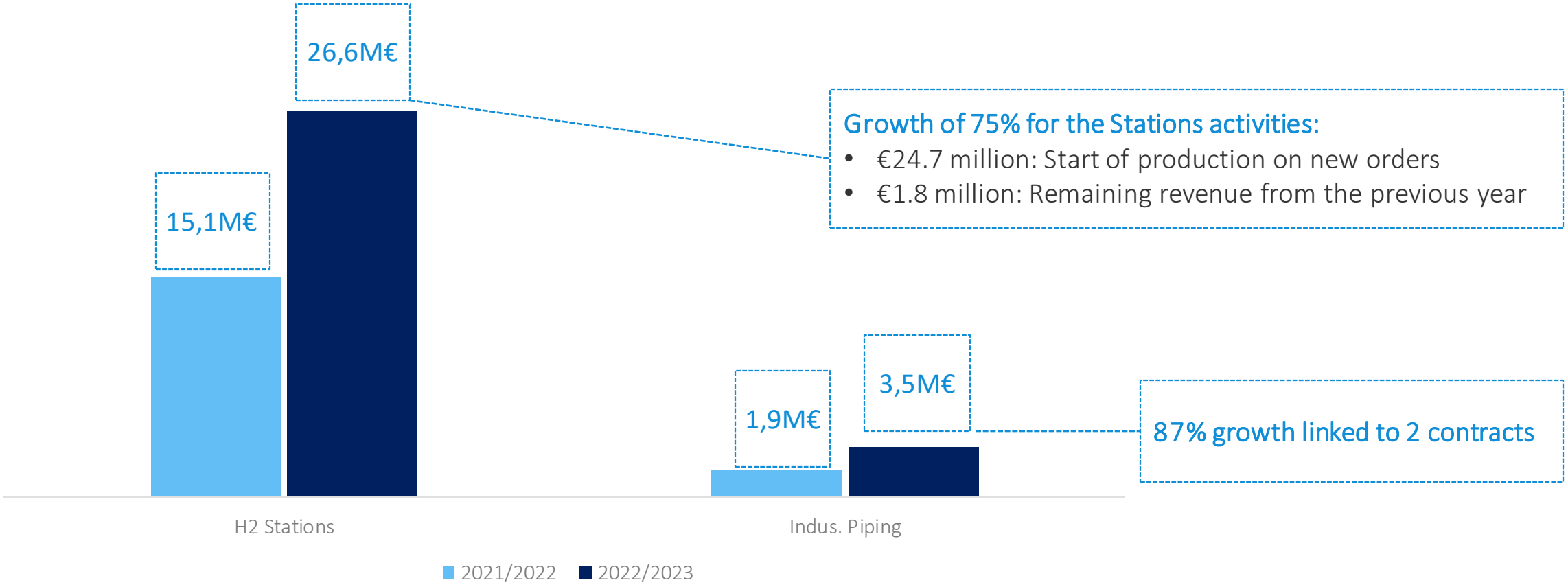
Streams of revenues with growing recurring revenues

- HRS14 Stations
- HRS40 Stations
- Higher capacities Stations
- Maintenance services

Sales Channel & Partnerships

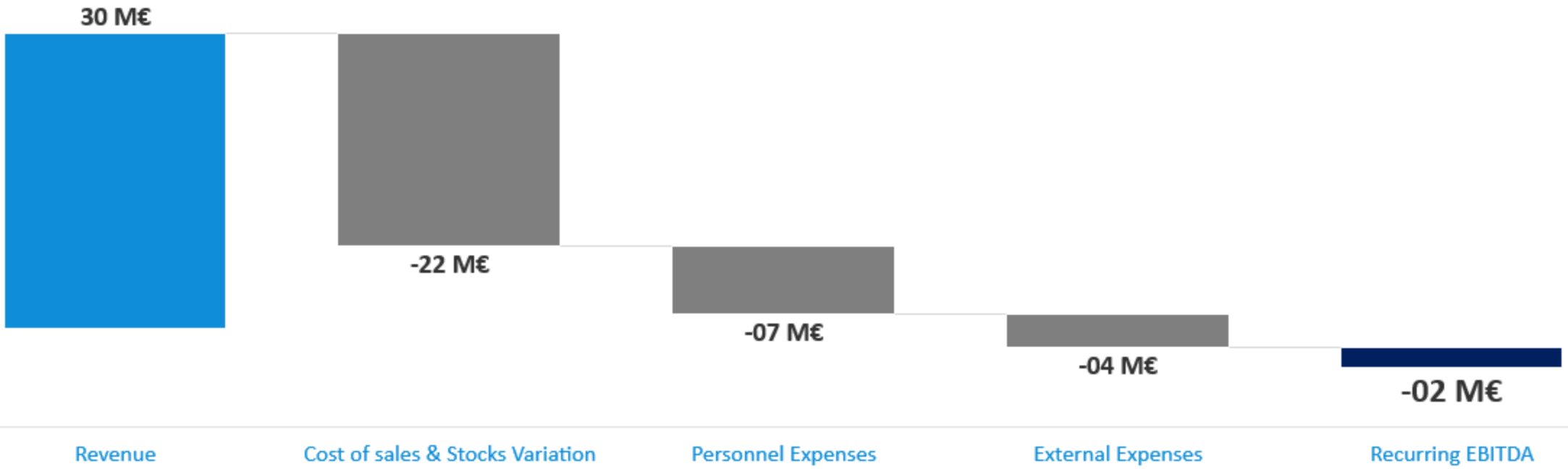
- Direct approach through HRS BDM
- Indirect approach through local partners
- Other models under study (JV, etc.)

Full-year 2022/2023 revenue growth of +77%



ANNUAL GROWTH OF 77% VERSUS AN INITIAL TARGET OF +50%

Operating performance under control with Recurring EBITDA(1) at breakeven in H2



Full-year 2023 gross margin at 28% vs. 41% in FY2022

Strengthening recruitment to support growth

External expenses under control at 11.7% of revenues versus 14.2% of revenues last FY

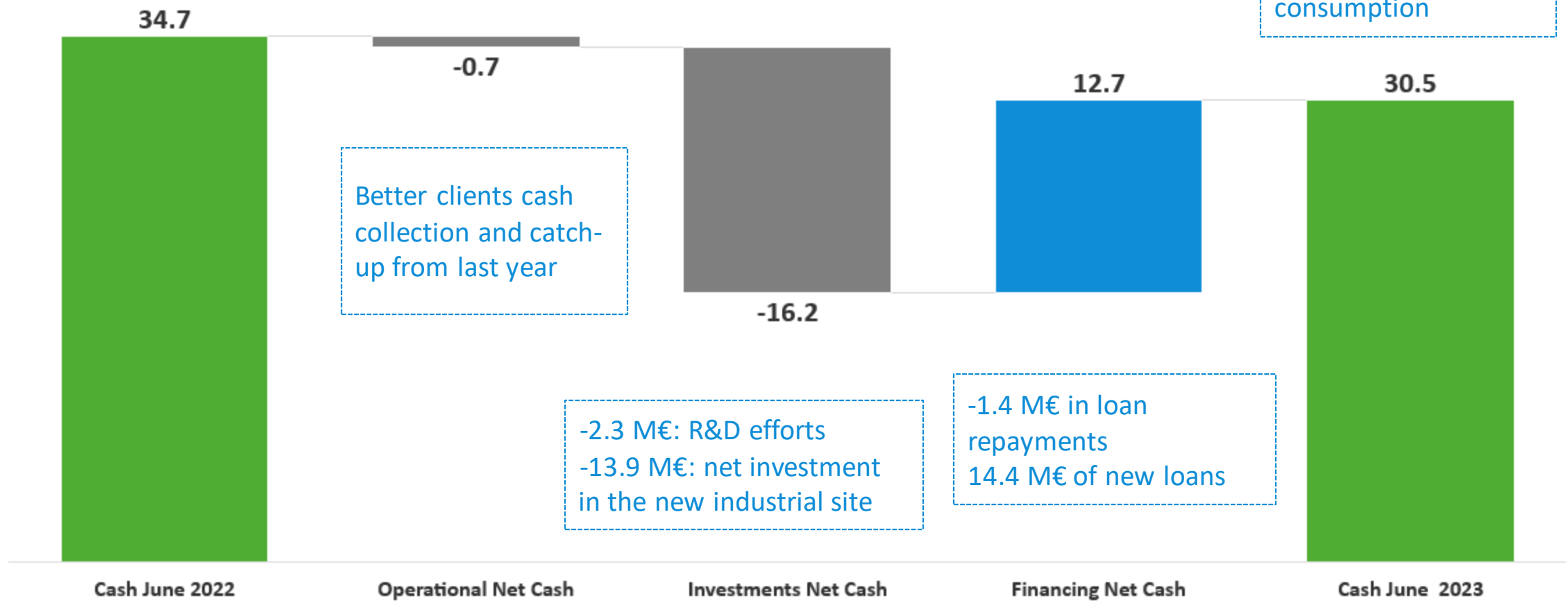
Recurring EBITDA improved slightly versus H1
H2 Recurring EBITDA : €0.1M versus -€2.1M in H1

(1) Recurring EBITDA corresponds to Revenue less direct costs, personnel expenses excluding non-cash impact of free shares allocation plan, and SG&A cost

Cash position at end of June 2023: 30.5 M€
Comfortable financial capacity to support the HRS' ambition

Closing cash position reflects c. 4 M€ cash consumption

in million euros

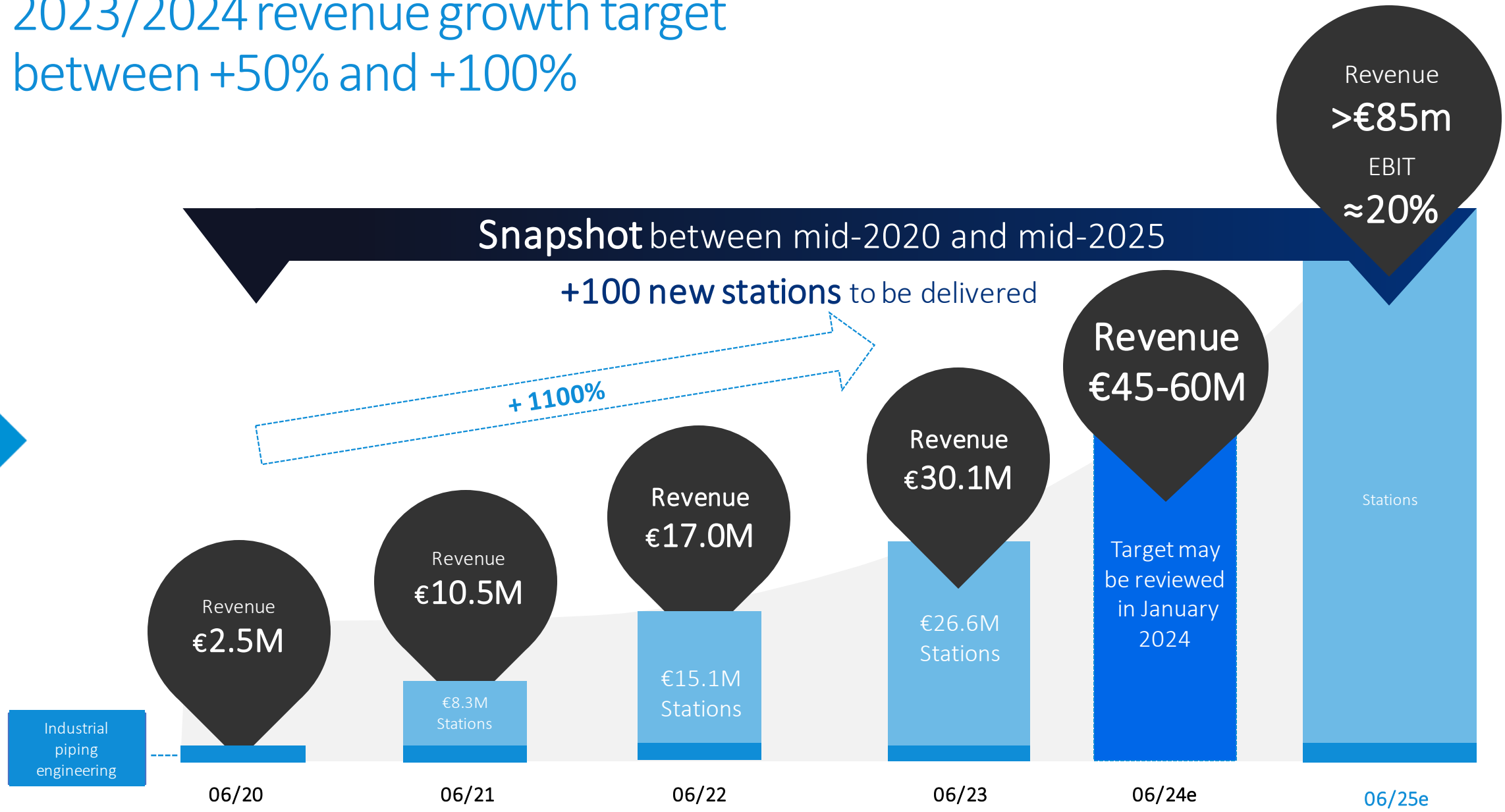


Better clients cash collection and catch-up from last year

-2.3 M€: R&D efforts
-13.9 M€: net investment in the new industrial site

-1.4 M€ in loan repayments
14.4 M€ of new loans

2023/2024 revenue growth target between +50% and +100%



Recurring revenues generated by maintenance contracts could reach between €40M and €70M on 2030 horizon

STATIONS MAINTENANCE

Key assumptions for recurring maintenance revenue estimates on 2030 horizon:

- Start 12 to 24 months after the installation
- Contract of 1 to 10 years
- Billing of an average 7% of the sales price/year
- On-call duty of € 40k /year
- Average unit price of the installed base between €1.3M and €2.9M

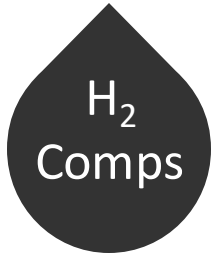
Assuming 300 HRS stations installed by 2030 horizon,

annual maintenance services could generate

€40M to €70M

in revenue/year

2022/2023 Key takeaways



	HRS	H_2 Comps
P&L	• CONTINUED **STRONG GROWTH** WITH BETTER-THAN-EXPECTED REVENUES • **H2 22/23 EBITDA AT BREAK-EVEN** SIGNALING INFLECTION POINT ON OPERATIONAL LEVERAGE	• Dozens of negative million euros of EBITDA • Weak revenue growth
BALANCE SHEET	• DEBT ON NEW INDUSTRIAL SITE **FINANCED AT A RATE BELOW 1.1%** • CAPEX ON NEW INDUSTRIAL SITE **90% COMPLETION**	• Remaining huge capex needs in higher interest rate environment • Capex financing needs highly dependent on subsidies
CASH	• **IMPROVED CASH POSITION** VERSUS FIRST-HALF YEAR RESULTS • **COMFORTABLE FINANCIAL CAPACITY** TO SUPPORT THE HRS' AMBITION	• Dozens of negative million euros of cash-burn • Remaining huge cash needs in the next 2 years
GUIDANCE	• **2 YEARS OF REVENUE GROWTH GUIDANCE 2024 AND 2025** • **EBITDA BREAK-EVEN TARGET IN 2024**	• No near-term quantifiable guidance • No near-term visibility on profitability

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HRS extra-financial reporting initiative

- **HRS being an impact driven company, a proactive communication around its governance and environmental and social initiatives comes naturally**
- **Increased transparency with HRS' Investors and ecosystem**
- Voluntary and ahead of the curve compliance with upcoming EU regulatory requirements
  - Due to the application of SFDR (Sustainable Finance Disclosures Regulation) for European investors, listed companies (regardless of their size) are under pressure to disclose ESG related information
  - In response to SFDR, European regulator created CSRD (Corporate Sustainability Reporting Directive) which purpose is to provide investors with reliable ESG data directly from issuers
  - CSRD implementation is scheduled to be gradual but large corporates have already started

EARLY AND GRADUAL CSRD IMPLEMENTATION TO PUT HRS DISCLOSURE AHEAD OF OUR PEERS AND ALIGN IT WITH INVESTORS' EXPECTATIONS

CSRD and extra-financial reporting implementation process

Voluntary and best-in class compliance with upcoming regulations

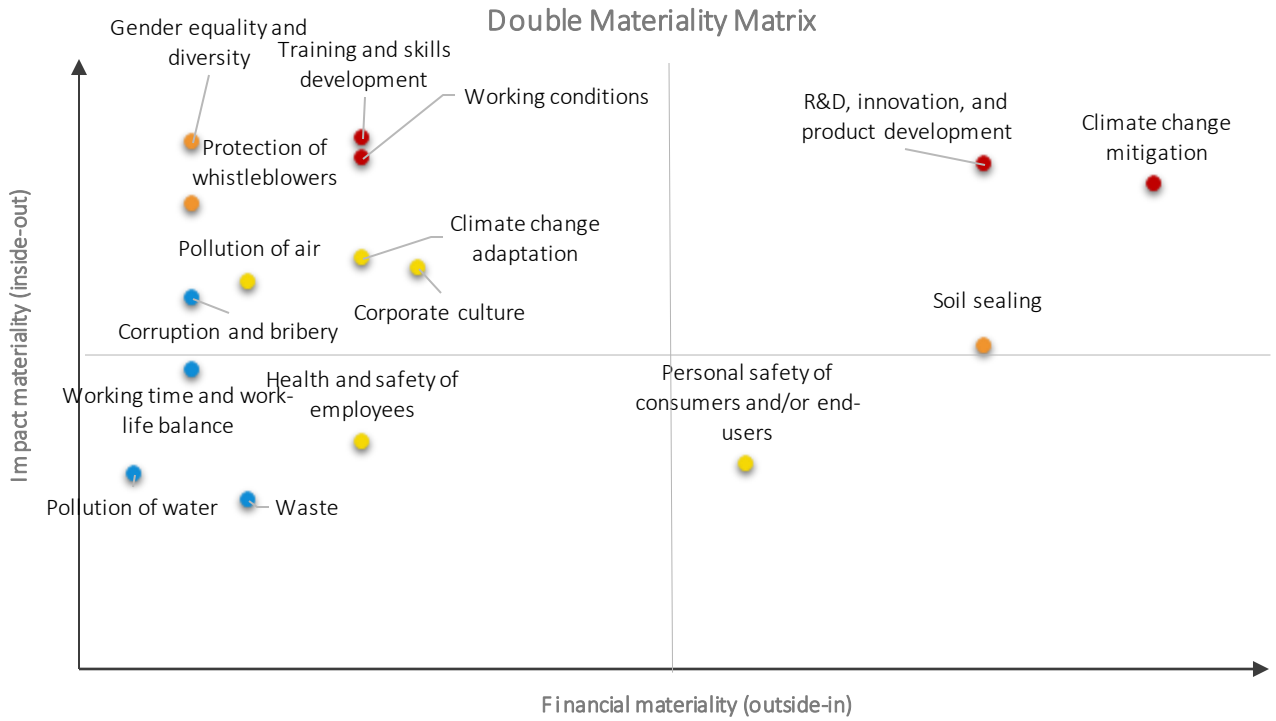
Aligning CSR Strategy through with well-defined ESG risks and opportunities

Progressive CSRD Implementation

Relevant framework(s)	2023 (2022/2023 data)	2024 (2023/2024 data)
Carbon Footprint	- Initial Carbon Footprint calculation - Data collection roadmap (Scope 3)	- Data precision, engagement with suppliers - Data collection roadmap update (Scope 3)
ESRS implementation	- Double materiality analysis - CSRD implementation roadmap	- priority ESRS's disclosure requirements implementation (qualitative and quantitative)
EU Regulation data points	- SFDR mandatory PAI publication - Gap analysis	- ESRS Gap analysis - ESRS implementation Roadmap
EU Taxonomy	- EU Taxonomy eligibility (turnover/OPEX/CAPEX)	- EU Taxonomy eligibility/alignment (turnover/OPEX/CAPEX)
CSR Strategy	- CSR Strategy Initiatives - CSR Roadmap	- CSR Strategy trajectories creation
CSR Reporting	- First CSR Report	- CSRD aligned report

Main ESG risks and opportunities – DOUBLE MATERIALITY

Stakeholders' engagement and materiality matrix



Materiality classification based on scores

- Critical
- Important
- Significant
- Informative

Stakeholders' engagement

Stakeholders	Mode of engagement
Board members	Interviews
Employees	Online survey
Clients	Interviews
Investors	Interviews
Financial analysts	Interviews
Business partners (suppliers, associations)	Interviews

HRS Material topics (as per double materiality analysis)

ESRS Topic	Material topics as per ESRS 2	Materiality classification	Associated ESRS
Environment	Climate change mitigation	Critical	ESRS E1 | Climate
Sectoral	R&D, innovation and product development	Critical	Out of scope ESRS
Social	Training and skills development	Critical	ESRS S1 | Own workforce
Social	Working conditions	Critical	ESRS S1 | Own workforce
Environment	Soil sealing	Significant	ESRS E4 | Biodiversity and ecosystems
Social	Gender equality and diversity	Significant	ESRS E4 | Own workforce
Governance	Protection of whistleblowers	Significant	ESRS G1 | Business conduct

ESG Reporting: Action Plan up to 2025

	TARGETS	DEADLINE
ENVIRONMENT	Installation of solar panels in order to achieve self-sufficiency for self-consumption	2024/2025
	Promote carbon-free mobility for home/work journeys through the initiation of a mobility plan	2024
	Establishment of partnerships with green hydrogen producers to promote the development of a low-carbon sector	2023/2024
	Replacing the diesel fleet with hybrid, electric or hydrogen vehicles	2024/2025
	Implementation of a business travel policy that promotes the use of responsible mobility, rather than the most carbon-intensive forms of mobility	2024
SOCIAL	Setting up an annual interview for each employee	2024
	Creation of a training course specifically dedicated to management	2023/2024
	Implementation of an annual survey addressed to all employees	2024/2025
GOVERNANCE	Strengthening the risk management system	2023/2024
	Establishment of a whistleblower procedure	2023/2024
	Creation of a crisis management procedure in the event of a station incident	2023
	Increased from 90% compliance with MiddleNext Code recommendations to 100% compliance	2024/2025
	Strengthening CSR governance and data collection to comply with CSRD	2024/2025

CSR strategy to address well defined risks and opportunities

Climate change mitigation and adaptation (European Sustainability Reporting Standards E1)

Our climate change related commitments are based on 2 priorities:

➢ Reduction of HRS Carbon Footprint

- In 2023, HRS's Scope 1 and 2 GHG emissions amounted to 131t CO2e with a carbon intensity of 1.14t CO2e per employee versus 1,4t CO2/year on average amongst French employees.
- Launch of project for energy auto- sufficiency through installation of solar panels
- HRS will support employees' decarbonated mobility choices and gradually replace its vehicles fleet
- New site aiming for "VERY GOOD" BREEAM certification score
- We have initiated our first greenhouse gas emissions assessment and aim to develop Net Zero trajectory including Life Cycle Assessment of Hydrogen stations in the coming years

➢ Decarbonation of the transport industry

- Priority to Hydrogen refueling stations infrastructure with Green Hydrogen friendly solutions
- Developing partnerships with green hydrogen producers (ex. pHYnix in Spain and GAIA Energy in Marocco)

CSR strategy to address main risks and opportunities

Human Capital – Own workforce European Sustainability Reporting Standards E1)

Our culture is focused on the pursuit of technological excellence, industrial efficiency and the well-being of our employees.

Our employees have access to several advantages:

A company sponsored restaurant, run by a 2** chef and offering local and seasonal products

Free of charge gym space, with many machines and an area dedicated to classes

Brand new modern offices spaces for collaboration, individual work and creativity

Work-life balance through homeworking and partial time arrangement

A culture based on knowledge sharing & mutual support

ÉCOLE DE FORMATION INTERNE
HRSCHOOL

LAUNCHED IN 2023, HRSCHOOL ADDRESSES CHALLENGES OF RECRUITMENT AND SKILLS DEVELOPMENT

TRAINING PROGRAMME

- **3-week programme**
  dedicated to newcomers in shortage and retraining positions
- **Tailor-made course** in partnership with training center
- **Technical, theorical and practical training** with dedicated HRS' tutors allowing the transfer of their know-how
- **20 trained technicians / year**

LEARNING PLATFORM

- **Simplifying access to training** to enable everyone to get the best out of themselves
- Dedicated to **every HRS employees**
- Offering a wide variety of programmes and a **flexible, interactive learning experience**

Simplified organizational chart

CEO
Hassen Rachedi

DEPUTY CEO

- Business development
- Research & Development
- Operations
- Commissioning/ Maintenance
- QHSE

CFO

- Accounting
- Human Resources
- Communication
- Purchasing
- Legal

128

30%

R&D

TARGET 2025

160

talents

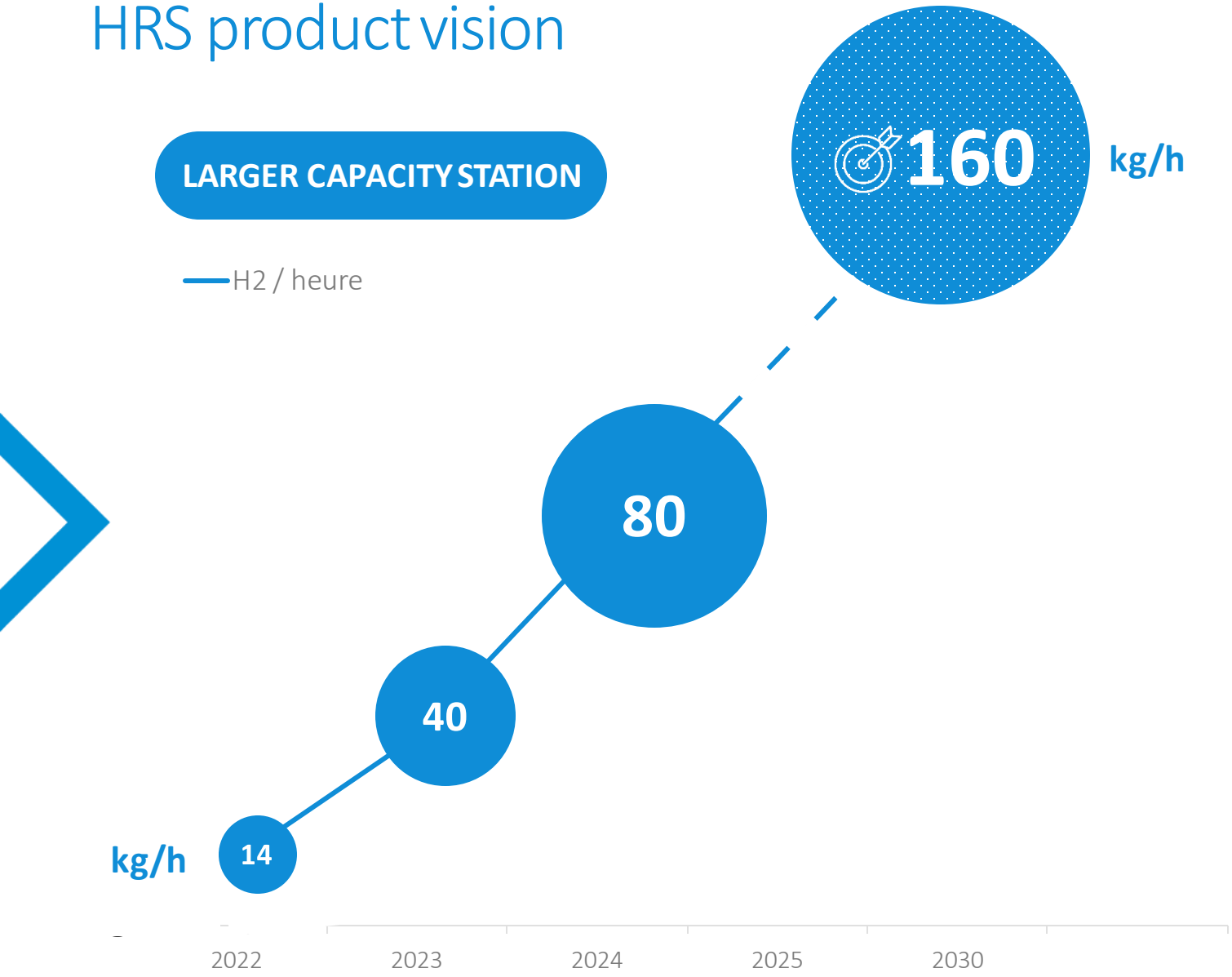
- Hydrogen market & HRS Global Business Strategy
- Industrial project of the new plant
- Business model and financial objectives
- ESG Strategy
- **HRS ambitions in terms of innovation and R&D**

HRS ambitions in terms of innovation and R&D

Rémi Marthelot, Chief Technical Officer

HRS product vision

LARGER CAPACITY STATION



- **SAFETY**
- **RELIABILITY**
- **AVAILABILITY**
- **ENERGY CONSUMPTION**

COLLABORATIVE TEST AREA

Our product certifications

HYDROGEN DISTRIBUTION CONFORMITY VALIDATED BY CEP[1]

CLEAN ENERGY PARTNERSHIP is a **reference entity** in the H2 sector gathering the main vehicle manufacturers (Toyota, Hyundai, Daimler, BMW, Faurecia…)

in accordance with the **SAE J2601 protocol** and process limits for hydrogen fueling of vehicles, based on ISO 19880-01

CE certification

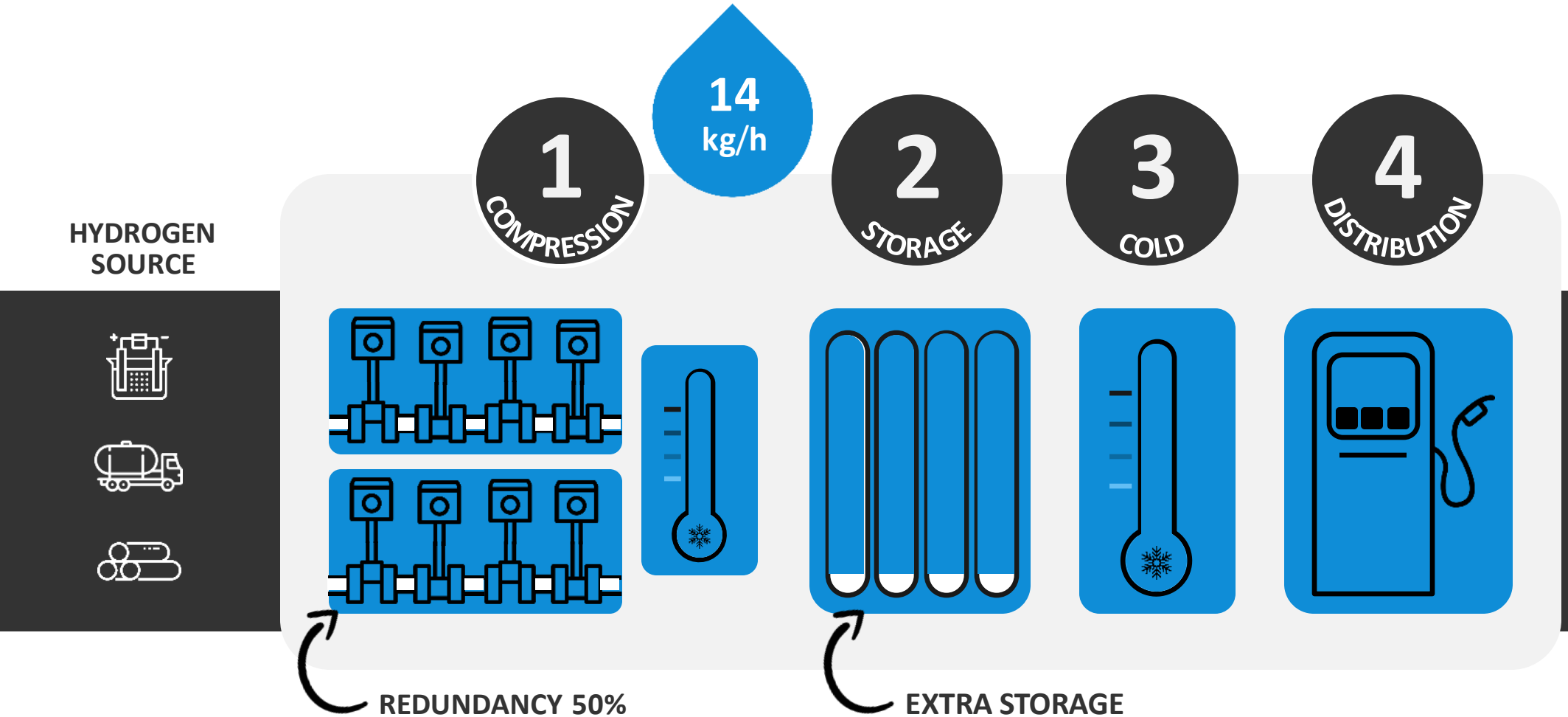
OIML R139: compressed gaseous fuel measuring systems for vehicles (LNE - Laboratoire national de métrologie et d'essais): in progress

[1] 6-month validation delivered in April 2023

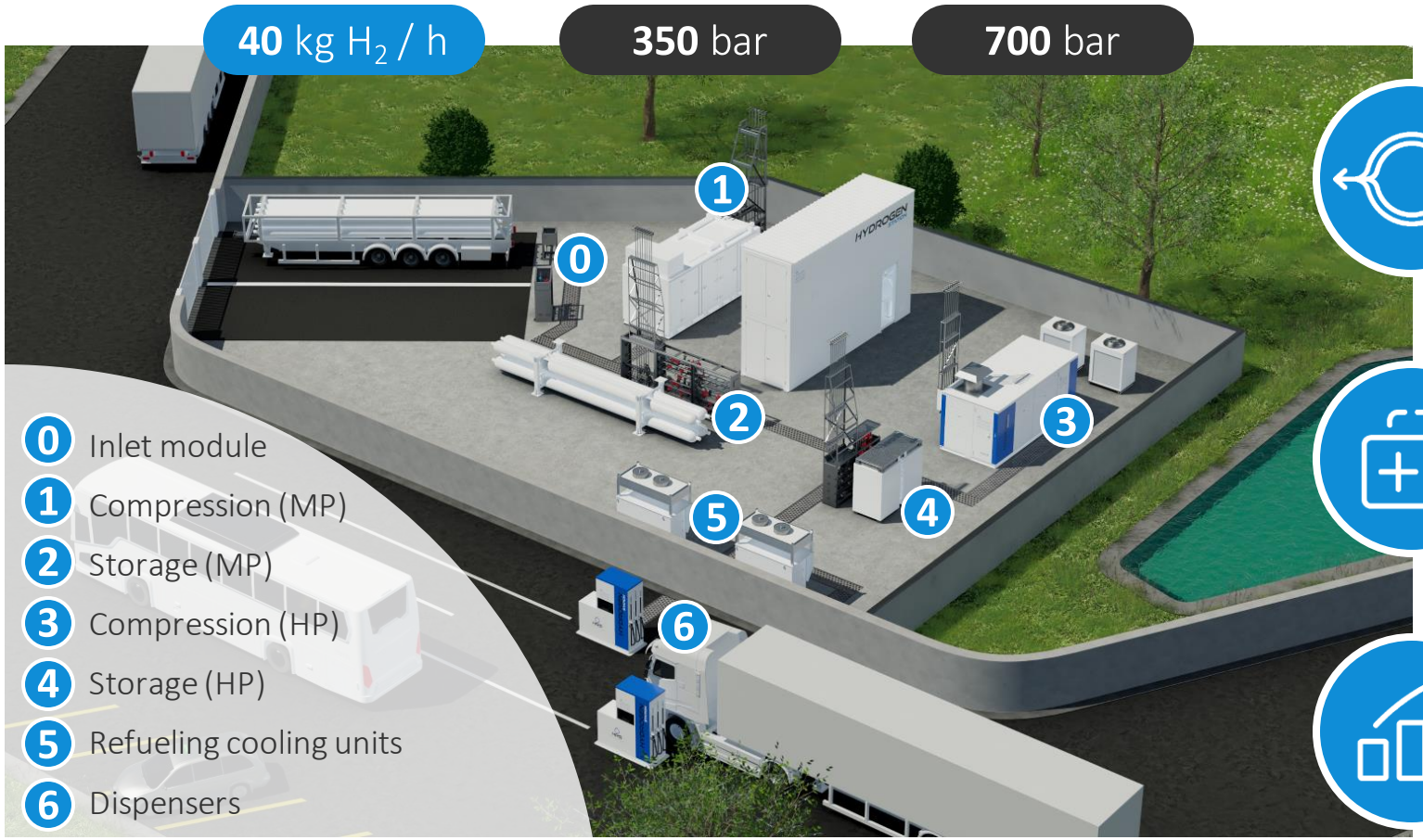
HRS14 - on site installation

0 Inlet module
1 Compression
2 Storage
3 Cooling Unit
4 Dispenser

HRS14 – the principle



HRS40 - typical layout

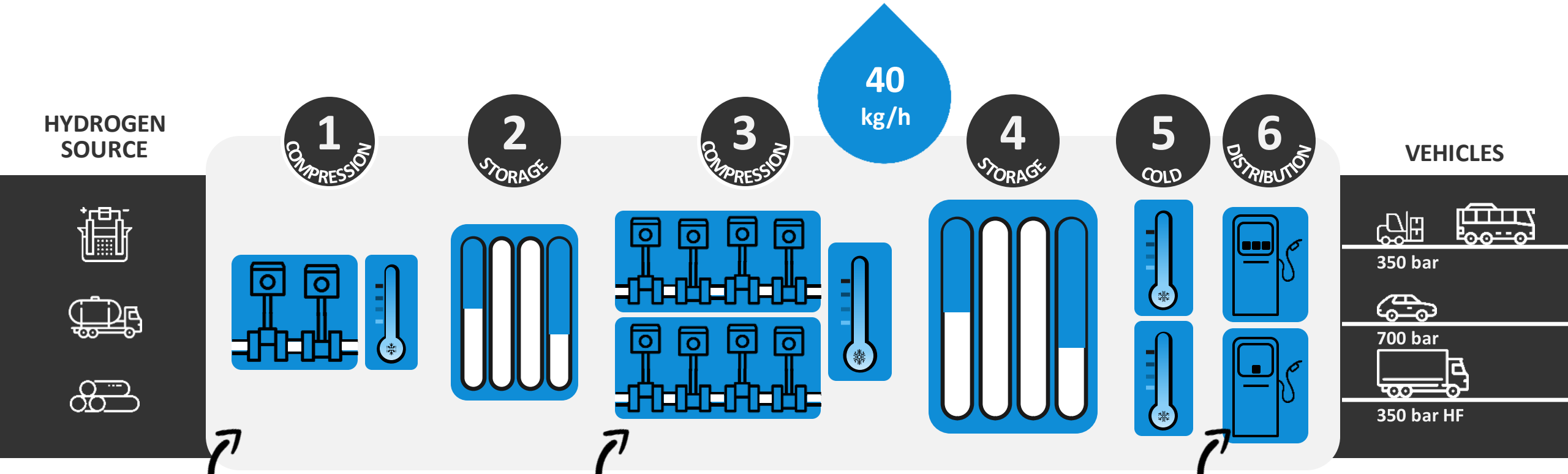


SIMULTANEOUS REFUELING
Two bi-pressure dispensers
(350 bar - 700 bar)

RELIABILITY & REDUNDANCY
Duplicated high pressure
compression and distribution lines

EVOLUTIVE STATION
Possibility to upgrade the compression
capacity up to 80 kg/h (350 bar)

HRS40 - the principle



MIDDLE PRESSURE
Compression & storage at 500 bar (MP)

REDUNDANCY 50%
High¨Pressure (HP) compressors duplicated

REDUNDANCY
Distribution lines duplicated

CE Certification

SAE J2601 - ISO 19880-01 : pre-validation CEP

OIML R 139 (LNE) Regulation : in progress

Product development roadmap

2021-2022

- First H14 installation
- Optimization on the H14
- Start of the development of H40

2023

- More than 10 HRS14 operational
- Qualification of the first H40 in our testing facilities
- Start of two European projects (Rheadhy and H2Ref-DEMO)

2024

- 1st client installation of the H40
- 1st installation of a bus depot (night-filling of 19 bus in parallel)
- 1st refueling of boat for Olympic Games in Paris
- Modular design to reduce development time

2025-2026

- 1st installation for train refuelling
- Fast refueling dispenser release (Rheadhy) (up to 300g/s)
- 1st installation of H80
- Development of higher capacity

2026-2030

- Maritime refuelling development
- Aircraft refuelling development

HRS R&D PRIORITIES

SAFETY

RELIABILITY

PERFORMANCE

ENERGY CONSUMPTION

TCO REDUCTION

Development of key differentiators for next generation HRS stations

INVOLVEMENT IN 2 EUROPEAN PROJECTS TO BOOST THE DEPLOYMENT OF HEAVY DUTY MOBILITY

Clean Hydrogen Partnership

Funded by the European Union

RHEADHY[1]

Design of key components to ensure very high flow refueling line for 700bar H2 truck.

Fully implement & validate new refueling protocols to refuel 100kg hydrogen trucks in 10 min

ZBT · ENGIE · EMERSON · TESCOM · ALFA LAVAL · LAUDA · faurecia inspiring mobility · benkei stratégie • innovation • développement

H2REF-DEMO[2]

Optimization of hydraulic compression system for large capacity hydrogen refueling station

Addressing heavy mobility and distributing several hundred kg of hydrogen per hour

CETIM · HYDAC · Faber CYLINDERS · H2NOVA · utc Université de Technologie Compiègne · UNIMORE UNIVERSITÀ DEGLI STUDI DI MODENA E REGGIO EMILIA

RHADHY and H2REF DEMO projects have received funding from the Clean Hydrogen Partnership under grant agreement No 101101443 (1) and No. 101101517 (2). The JU receive support from the European Union's Horizon Europe research and innovation programme.

Most advanced hydrogen station testing facilities in Europe

Most advanced hydrogen station testing facilities in Europe

2023

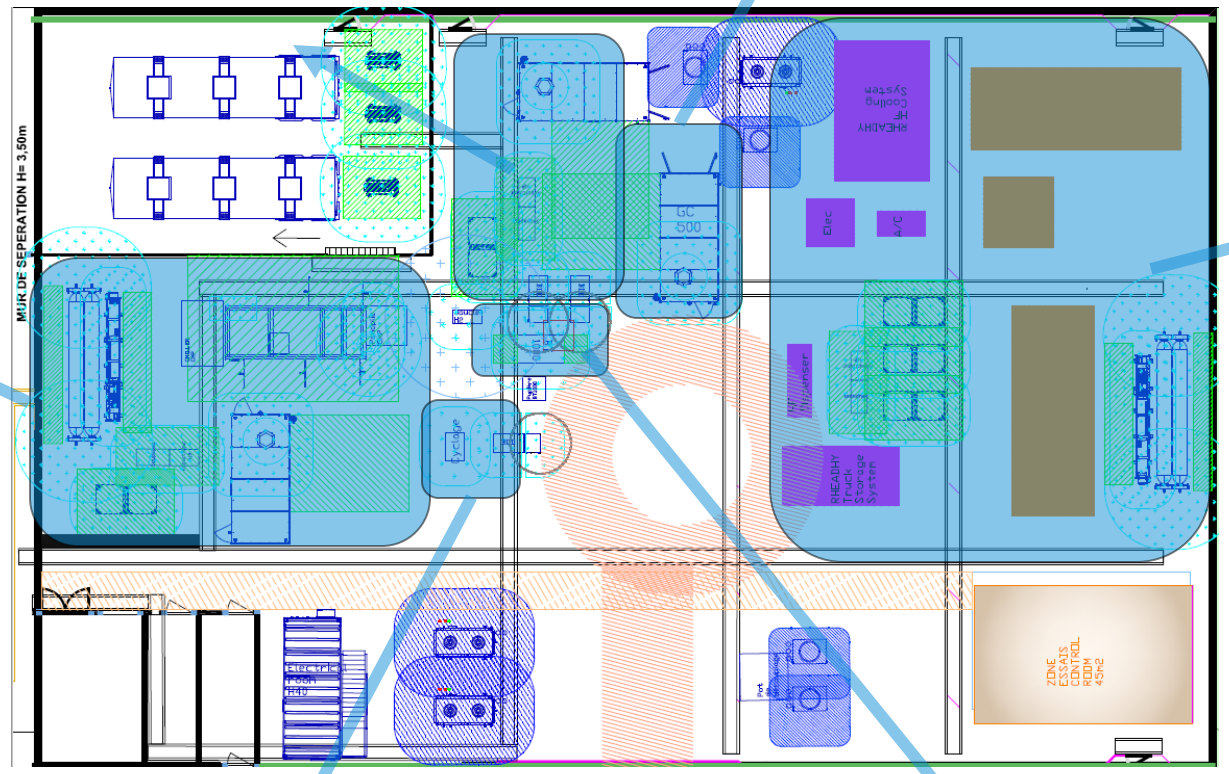
Refueling station – 200kg/day
Product engineering - reliability

2023

Compression test bench
For boosters and Hydraulic power unit

December 2023

Refueling station 1Ton/day
Product engineering - reliability



2024-2025

EU Projects
- Rheadhy : refuelling Heavy Duty with very high flow Hydrogen
- H2 Ref : Advanced new compression and buffering solution for hydrogen refuelling stations

2024

Cycling bench
For high pressure equipments stress tests

November 2023

High pressure storage bench
For fueling tests and H2 recycling

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