



SUSTAINABILITY REPORT 2024

Aligned with CSRD requirements



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SUSTAINABLE DEVELOPMENT IN SCALIAN'S DNA

"Sustainable development is a strategic choice and a deep conviction: at Scalian, it shapes our vision, transforms our businesses, and engages each and every one of us."

For several years now, **Scalian has been engaged in an ambitious transformation** to assert its role as **a leading technology partner in the fields of consulting, engineering, and digital transformation**. This dynamic is based on the evolution of our business model, the enrichment of our offerings, and the strengthening of our **international presence**. At the heart of this strategy, sustainability is not simply a complement: it is an **accelerator**.

Our world is marked by growing instability: **geopolitical tensions, climate change, digital acceleration, and economic uncertainty**. These upheavals require companies to be more clear-headed, able to anticipate, transform, and act responsibly. At Scalian, we firmly believe that technological performance can only be sustainable if it is based on a sincere, structured, and collective approach to environmental, social, and governance (ESG) issues.

In 2024, we reached a significant milestone by strengthening **our ESG policy** with concrete commitments. Our **climate trajectory**, aligned with scientific standards, sets an ambitious goal for reducing our carbon emissions. To achieve our trajectory, we have intensified our actions on **sustainable mobility, energy efficiency, and responsible purchasing, while developing solutions with a positive impact for our clients**.

On the **social** front, we have continued our efforts to **make inclusion, diversity, and well-being at work** the pillars of a fair and humane management model. We firmly believe that technological progress must go hand in hand with **human progress**.

Finally, our **governance** has established a structured framework to drive sustainable transformation: **committed ESG committees, rigorous reporting, and a culture of ethics and enhanced compliance**. These levers enable us to better respond to emerging requirements, particularly those of the CSRD, which marks a decisive step towards **measurable and transparent sustainability**.

This first voluntary sustainability report illustrates our commitment to anticipating regulatory changes, but above all to responding to a need for meaning and impact. It marks the beginning of a process of continuous improvement, rooted in our purpose: **Humans & Technology to scale up sustainable performance**.

1/ General information

1-1 Introduction, scope, exclusions, and conditions for producing the report

1-1-1 Scope of the sustainability report

This report covers all entities included in the Scalian Group's consolidated financial statements as of December 31, 2024.

None of the entities included in the Group's scope of consolidation are exempt from publishing sustainability information for the 2024 financial year.

1-1-2 Coverage of the report

The coverage of this report varies according to the topics addressed. Quantitative and qualitative data relating to environmental and governance issues cover the entire (100%) consolidated scope of the Group. However, social data—both qualitative and quantitative—cover 87% of the consolidated scope, mainly focused on Scalian's locations in France, Germany, and Spain. Newly acquired entities will be included in the reporting scope in 2026.

1-1-3 Preparation of the report

Scalian is publishing its first sustainability report for the 2024 financial year, voluntarily aligning itself with the requirements introduced by the European Corporate Sustainability Reporting Directive (CSRD), namely Directive (EU) 2022/2464. This directive, transposed into French law, notably by Article L. 233-28-4 of the Commercial Code, imposes enhanced obligations in terms of transparency and the publication of non-financial information for certain companies.

This report has been prepared on a voluntary basis, as Scalian is not yet legally required to comply with CSRD reporting requirements for the 2024 financial year. This report has not been subject to external verification. However, as a subsidiary of the Wendel Group, certain quantitative and qualitative sustainability data has been presented in Wendel's sustainability statement, which has been subject to a limited review by EY and Deloitte as Wendel's sustainability auditors. The Scalian information reviewed is included in the [Wendel Group's 2024 Universal Registration Document \(URD\)](#), to which this report also refers.

1-2 Governance and interactions (GOV-1)

Scalian's governance is based on an integrated architecture that articulates the company's strategic vision, operational management, and cross-functional integration of environmental, social, and governance (ESG) issues. This structure enables Scalian to make informed decisions, ensure transparency in its actions, and adapt quickly to the challenges of sustainable transformation.

1-2-1 The Executive Committee (COMEX)

COMEX is the central body responsible for steering the group's activities. It is responsible for developing major strategic guidelines and implementing them at all levels of the organization. Its members come from the company's main departments: general management, finance, human resources, legal, mergers and acquisitions, and operations. The COMEX oversees operational, commercial, and financial performance, systematically integrating ESG considerations into its decisions. It ensures the proper execution of action plans, proactive risk management, and the identification of opportunities for

innovation or expansion. This body plays a central role in aligning the company's overall strategy with sectoral or regional priorities.

Specialized committees: enhanced thematic management

Scalian relies on several specialized committees that complement the work of the Executive Committee by providing targeted expertise:

- **The Supervisory/Audit Committee**, composed of independent members and representatives of the main shareholder, performs a strategic control function. It ensures that the guidelines set are properly applied, that ESG commitments are respected, and that governance practices are transparent.
- **The ESG Committee**, established in 2024, is responsible for sustainability governance within the group. It develops Scalian's ESG roadmap, monitors the associated action plans, and ensures the proper governance of non-financial *reporting*, particularly in the context of CSRD *reporting*. It coordinates the various associated technical committees (environment, social performance, responsible purchasing, ethics, and compliance), which implement concrete actions in their respective areas.

1-2-2 Functioning of the ESG Committee and subcommittees

The ESG Committee meets quarterly. It is composed of representatives from the functional departments and subsidiaries involved in ESG issues. It establishes an annual action plan, defines objectives, monitors key performance indicators, collects the necessary data, and reports its results to the Executive Committee. Decisions are taken by a majority of the members present and formalized in an action plan monitored in a dedicated digital space. The committee chair is appointed by the Executive Committee.

Each of the ESG subcommittees (environment, social, responsible purchasing, ethics) has its own budget, internal rules, and management autonomy. They are responsible for implementing actions, monitoring them, and reporting back to the ESG Committee. Each of these subcommittees has specific missions, dedicated indicators, and autonomy of action within the framework of the group's governance. They are composed of business representatives from the group's various entities and work in coordination with the relevant functional departments.

The Ethics and Compliance Committee

This committee plays a central role in Scalian's governance by ensuring the integrity, transparency, and regulatory compliance of the group's practices. Its mission is to structure and steer policies relating to business ethics, anti-corruption, personal data protection, regulatory compliance, and respect for fundamental rights.

This committee ensures that all employees, partners, suppliers, and customers are aligned with the group's ethical principles and international legal requirements.

Main responsibilities:

- **Implementation of the code of ethics and conduct:** The committee ensures that the code of ethics is disseminated and properly understood by all internal stakeholders. It ensures that the principles of loyalty, integrity, transparency, and respect guide all professional interactions.

- **Fighting corruption and conflicts of interest:** It oversees programs to prevent risks related to corruption, influence peddling, and anti-competitive practices. It coordinates awareness-raising activities, training, and the implementation of tools for reporting and managing conflicts of interest.
- **Personal data protection and cybersecurity:** The committee works with the *Data Protection Officer* (DPO) and IT teams to ensure compliance with regulations such as the GDPR. It also ensures the security of information systems and the implementation of responsible cybersecurity practices.
- **Global regulatory compliance:** It monitors regulations on an ongoing basis, particularly in relation to European directives (SAPIN II, CSRD, duty of care, anti-money laundering legislation, etc.) and adapts internal policies accordingly. Regular audits and compliance checks are carried out across all group entities.
- **Ethics alert channel:** The committee oversees the internal reporting platform, which is open to all employees as well as external stakeholders of the group, allowing them to report, confidentially and anonymously if necessary, any behavior that contravenes the group's ethical principles. It guarantees the impartial, confidential, and diligent handling of each alert.
- **Training and compliance culture:** It designs and deploys training programs tailored to business risks. These sessions are mandatory for all new employees and are periodically updated for others. Particular attention is paid to the corporate culture around ethics, which is considered a lever for sustainable performance.

Governance and management

The Ethics and Compliance Committee is composed of representatives from the legal department, human resources, senior management, and business experts. It works closely with other ESG subcommittees to ensure consistency of actions, particularly on cross-functional topics such as responsible purchasing, diversity, and data security.

Its work is presented to the ESG Committee as part of quarterly reporting, and its recommendations are submitted to the Executive Committee for approval and implementation. It also advises operational departments on complex situations and sensitive decisions.

The Environment and Climate Committee

The Environment and Climate Committee is responsible for steering Scalian's environmental strategy. It develops action plans related to decarbonization, resource optimization, eco-design of solutions, and management of the environmental impacts of the group's activities.

Its main tasks include:

- Developing the carbon footprint (Scopes 1, 2, and 3) and defining reduction targets aligned with the Net Zero trajectory.
- Monitoring site energy consumption, implementing energy efficiency plans, and transitioning to renewable energy contracts.
- Integrating environmental criteria into customer projects through impact assessment methodologies and simulation tools.
- Raising internal awareness of climate issues through training, collaborative workshops, and programs such as "Climate Fresk".

This subcommittee reports on its work in the annual ESG report and actively monitors European environmental obligations (CSRD, Green Taxonomy, SFDR).

The Social Performance Committee

This subcommittee oversees the group's social policies with two objectives: improving quality of life at work and promoting inclusion and diversity. It is involved in the entire human resources cycle, from recruitment to training, career management, and social dialogue.

Its missions include:

- Defining indicators of well-being, employee engagement, and work-life balance.
- Implementing action plans on diversity (gender, age, disability, origin) and professional equality.
- Monitoring the continuing education policy (particularly through the Scalian Academy) and developing skills related to digital and sustainable transitions.
- Steering social dialogue mechanisms, internal surveys, and formalizing HR policy within an ethical and transparent framework.

The HR subcommittee works with local managers and Talent Acquisition teams to integrate ESG principles into the hiring and onboarding processes.

The Responsible Purchasing Committee

This subcommittee structures Scalian's sustainable purchasing policy. It works to integrate environmental, social, and ethical criteria into the supplier evaluation and selection processes. It plays an essential role in consolidating a responsible and resilient supply chain.

Its key responsibilities are:

- Formalizing the supplier charter and integrating it into calls for tenders.
- Regularly evaluating suppliers according to ESG criteria (regulatory compliance, ethics, carbon footprint, social practices).
- Establishing sustainable partnerships with strategic suppliers (co-development, sharing of best practices, shared innovation).
- Monitoring risks related to the value chain (disruptions, critical dependencies, human rights violations) and implementing prevention or mitigation measures.

Ensuring that Scalian's purchasing practices are aligned with indirect emissions reduction targets (Scope 3) and with the principles of the Duty of Care Directive.

1-2-3 Expertise and continuous development

Members of the governance bodies receive regular training on ESG issues, regulatory developments, industry practices, and societal trends. Specific programs, such as collaborative workshops such as "Climate Fresk", are organized to strengthen understanding of the systemic issues related to sustainable transition. The governance bodies bring together a diversity of profiles, combining multi-sector expertise (aeronautics, energy, IT) with skills in strategy, financial management, organizational transformation, and risk management. This diversity strengthens the group's ability to anticipate market developments and integrate ESG requirements into decision-making.

Integrated governance, transparency, and sustainable performance

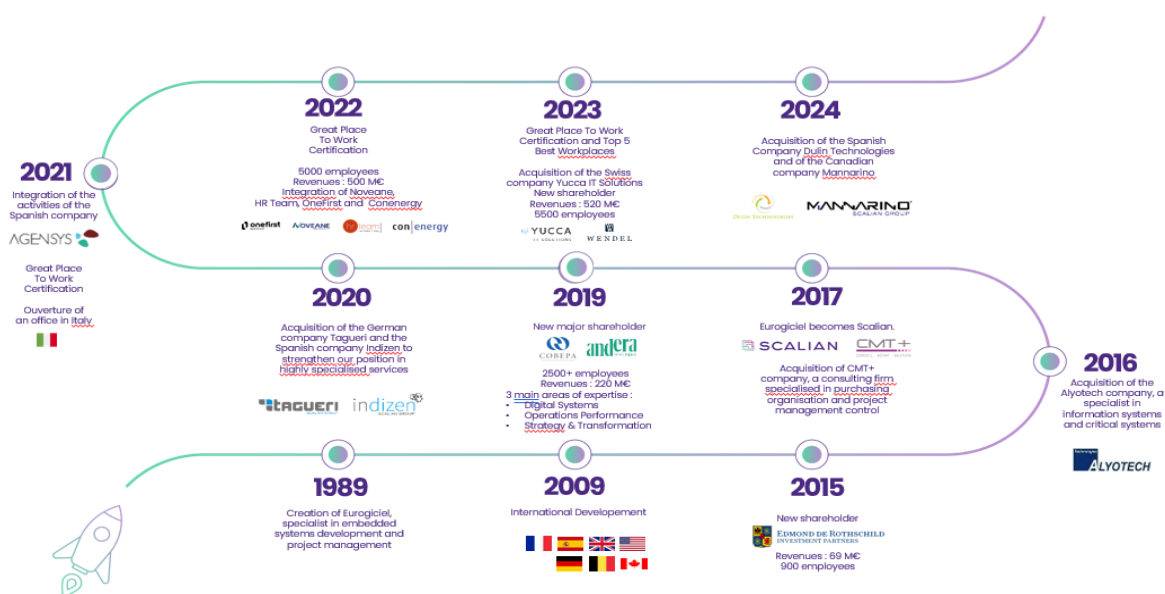
Scalian's governance is based on a balance between control, expertise, and responsiveness. It ensures a smooth flow of information between committees, robust control mechanisms (internal audits, half-yearly reviews), and continuous adaptation to ESG issues. This integrated governance enables the company to align its strategic choices with its social and environmental responsibilities, while creating value for all its stakeholders.

1-3 Strategy, Business Model, and Value Chain (SBM-1)

1-3-1 Scalian's strategy

Main products and services offered by the company

Founded in France in 1989, Scalian specializes in business transformation through its dual expertise in business processes and digital technologies. In its 35 years of existence, our Group has successfully expanded internationally. We are now present in 12 countries and have more than 6,000 employees. Our foreign subsidiaries—Scalian Belgium, Scalian Canada, Scalian Spain, Scalian Portugal, Scalian Italy, Scalian UK, Scalian USA, Scalian Morocco, Tagueri (Germany), Yucca (Switzerland and India), Manarinno (Canada), —design and deploy high value-added solutions tailored to international markets.



1 Figure - 1989-2024: the creation of a Group

The Group operates mainly in the **aerospace, defense, energy, transportation, industrial, luxury goods, retail, and public services** sectors.

Scalian is positioned as a leading European player in supporting projects with high technological or organizational complexity and ranks among the **top 10 engineering consulting firms in France**.

Scalian's organization is structured around three strategic divisions:

- **Operations & Technology (OT)**, which brings together expertise in systems engineering, critical software development, simulation, embedded systems, and industrial supervision.
- **Information Technology (IT)**, which specializes in high value-added digital solutions: data science, artificial intelligence, cloud, cybersecurity, automation, and *DevSecOps*.
- **Scalian Consulting**, which supports companies in their strategic transformations, operational performance, and ESG compliance (governance, sustainability, agility, project portfolio management, regulatory reporting).

Our service offering (SBM-1)

This three-pronged structure enables us to take a consistent and integrated approach throughout the entire project lifecycle, whether **in systems engineering, digitalization, performance management, or sustainable development**.

In the field of **information technology and digital solutions**, we leverage our expertise in data and artificial intelligence to enable predictive analytics, intelligent automation, and value creation from data. We design machine learning models adapted to sensitive environments and use synthetic data in contexts where the confidentiality or scarcity of real data is an issue—for example, for autonomous vehicles or medical imaging devices.

We also make **cybersecurity** a fundamental pillar of our work. Our teams proactively detect threats, manage vulnerabilities, and design secure architectures that comply with international standards. We support our clients in continuously improving their security posture and complying with standards such as **ISO/IEC 27001**.

Our **Cloud and DevSecOps** solutions aim to make organizations more agile, resilient, and efficient. We manage cloud migration projects, deploy modern architectures (*serverless*, containerized), and industrialize CI/CD chains while integrating security from the earliest stages of development, using a robust and scalable DevSecOps approach.

Our **Scalian Consulting** division provides strategic and organizational support. We assist companies and institutions in their **business transformations**, whether in the context of public reforms, agile digitization projects, or the redesign of *delivery* models. We also work on process optimization, organizational agility, and value chain performance.

Our commitment to a sustainable future takes shape through our **sustainability consulting** activities. We help our clients structure their ESG reporting, integrate sustainability issues into their corporate strategy, and develop a responsible culture. Our training program, run by the **Scalian Academy**, helps strengthen internal and external skills in sustainable practices, European regulations, and decarbonization trajectories.

At the same time, we are developing **specific solutions tailored to each sector of activity**. In **aeronautics** and defense, we design and **maintain avionics systems, secure communication platforms, and embedded surveillance and electronic warfare systems**.

In the **automotive** sector, we are supporting the transition to **low-carbon mobility**. Our teams develop solutions for batteries, connectivity, autonomy, and user experience, while improving the industrial and logistical performance of manufacturers and equipment suppliers.

In the **energy** sector, we are actively involved in energy **transition** by offering solutions for carbon-free production, storage, and distribution. We integrate renewable energies into critical infrastructure and deploy smart grid management technologies to ensure stable, secure, and sustainable supplies.

We also offer **turnkey solutions**, from prototype design to large-scale production, supporting operational transitions, ramp-up, and system maintenance.

Through our diverse expertise, our ability to integrate ESG issues, and our proximity to the business lines, we affirm our role as **a trusted partner** in the sustainable transformation of companies and industrial sectors.

Main markets

We have a long-standing presence in the **aerospace and defense** sector, where we support major aircraft manufacturers, equipment suppliers, air traffic management players, and defense organizations. Our expertise also enables us to optimize supply chains and improve operational performance in highly regulated and complex environments.

In the **automotive** sector, we work with manufacturers and equipment suppliers to support their transition to low carbon, connected, and autonomous mobility. We are involved across the entire industrial value chain, from logistics optimization to production site performance, while enhancing the user experience through personalized interfaces and connected services.

The **energy and energy transition** sector are another key focus of our business. We support producers, network operators, and distributors in decarbonizing their activities. Our solutions cover the entire energy cycle, from production to distribution, including storage and smart flow management. We integrate renewable energies into critical infrastructure and develop systems capable of optimizing the stability, security, and resilience of networks. **In this way, we actively contribute to our customers' carbon neutrality goals.**

We also have a strong presence in the **public and social sectors**, where we support the digital transformation of administrations, local authorities, and public services. We help modernize public policy management with innovative, agile, and sustainable solutions. Artificial intelligence and responsible data use are integral to our approach to digitizing services, improving the quality of citizen interactions, and enhancing transparency in public project management.

In the **retail, luxury, and consumer goods** sectors, we work with major brands to reinvent customer experience. We implement data-driven strategies to deliver personalized, seamless, and consistent experiences, both online and in-store. We help our clients integrate digital tools into their internal processes, automate their operations, and increase their agility in a rapidly changing environment.

In all these sectors, we tailor our approach to the specific requirements of each market. We provide multidisciplinary teams capable of understanding business constraints, anticipating regulatory changes, and fully integrating ESG considerations into every assignment. Thanks to this sector-specific expertise, we ensure continuity between technical expertise, operational management, and sustainable commitment, supporting our clients' transformation.

Multisectoral clients and international reach:

Multisectoral and international reach

We have an international presence in **12 countries**. To strengthen the impact and scope of our solutions, we have implemented an **international delivery** model that combines local proximity with

global efficiency. Our **Bestshore centers**, located in India and Morocco, enable us to offer industrialization and scalability capabilities tailored to our clients' competitiveness challenges.

Regulatory compliance and integrity of our offering

As a **digital transformation, project management, and operational performance consulting firm**, we rigorously ensure **compliance with local and international regulations** in each of the countries where we operate. To date, none of our products or services are prohibited in the jurisdictions in which we operate.

Strategic commitment to sustainability

Our commitment to a sustainable future is fully integrated into our strategy. We incorporate sustainability objectives into all of our offerings, whether they be products, services, customer relationships, or regional initiatives. Our strategic partnership with Aguaro is one example: it enables us to offer responsible digital services that meet our clients' needs in terms of sustainability and environmental responsibility.

ESG consulting and alignment with sustainable development goals

Our **Sustainability Service Line** also supports our clients in structuring and implementing their own ESG strategies. Our solutions enable sustainability to be integrated into the heart of organizations, acting on strategy, operations, tools, and management practices. We support our clients in analyzing their impact, structuring actions, promoting their commitments, and gaining stakeholder buy-in. Regardless of the nature of the organization, its size, or its level of maturity, we take a tailored approach, drawing on multidisciplinary expertise and customized digital solutions.

Product and service assessment

Our products and services are evaluated according to their contribution to sustainability objectives. Our critical solutions and embedded software, particularly in the aerospace, defense, and energy sectors, now incorporate eco-design principles aimed at limiting their energy consumption. We also use synthetic data and simulation environments to limit the use of physical resources during testing and validation phases.

Contribution to decarbonization objectives

Our sustainability services include decarbonization support, ESG reporting, and resource-efficient product design. This enables our customers to reduce their Scope 3 emissions and accelerate the adoption of green technologies in their industries.

Global vision and sustainable mission

Through our actions, we help transform our clients' operations, strengthen their resilience, and set their businesses on a demanding path to sustainability. We place environmental and social responsibility at the heart of our mission, remaining true to our values of proximity, excellence, and positive impact.

1-3-2 Business model (SBM-1)

Business model

Scalian's economic model is based on the logic of integrated value creation, customer focus, and sustainability. It focuses on transforming a set of inputs (customer demands, regulatory requirements, human skills, cutting-edge technologies, intellectual capital, and partnerships) into concrete and

measurable outputs (technological solutions, performance gains, emissions reductions, quality improvements, and increased internal and customer skills).

This model is part of a balanced and responsible growth strategy, combining sector specialization, technical excellence, customer proximity, and the ability to adapt quickly to constantly changing regulatory and societal environments. The group capitalizes on its historical expertise, centers of excellence, territorial network, and innovation capabilities to generate long-term value.

The group's revenues come mainly from intellectual services and high-tech services, billed on a time and materials basis, at a fixed rate, or on the basis of operational results. In 2024, consolidated revenue amounted to **€550 million**.

Humans and technology to scale up sustainable performance

Human resources:

- 6000 employees (70% France)
- 12 countries
- 40 sites
- 95% Masters, Engineers and PhD

Expertise industrial engineering:

- Solutions IT Digital
- Consulting and project management
- AI Excellence Center

Diversified customers portfolio:

- Aerospace, defense, automotive industry, public and social sector, luxury and mass market

Intellectual development:

- Investments in R&D and Innovation
- LAB Innovation
- Practices
- Industrial partners
- Scalian Academy

Finances :

- One majority shareholder: Wendel Group

Our standpoint

As a partner to major players in industry and services, we provide **solutions and services to support the definition and the implementation of technological and organizational projects**



Customers:

- Strategic customers in the industrial sector
- 95% of customer satisfaction
- Revenues: 550 millions euros

Diversity of talents:

- 50% women in the Executive Comity
- 33% women in the Group
- 13% de promotion interne

Certifications et ratings:

- ISO 9100, EN 9100, ISO 14001, ISO 27001, ISO 19443, QUALIANOR Radioprotection
- EcoVadis : Silver 69/100
- CDP: B
- Great Place to Work

Sustainable impact:

- We contribute to 11 SDG
- Partnerships with disabled-worker employing companies
- Disability Agreement France 2024-2027

Our vision



Our values

- Expertise
- Careful listening
- Sustainability
- Commitment
- Agility
- Performance
- Innovation

Figure 2: Scalian's business model

1-3-3 Value chain

Scalian's value chain is defined as all value-creating activities that interact from upstream suppliers to the results generated for end customers downstream. It includes:

- **Understanding and formalizing customer needs**, based on co-constructed and iterative approaches (risk analysis, performance audit, strategic framing);
- The **design of tailor-made technological and organizational solutions**, drawing on internal expertise and innovations available on the market;
- The **development, deployment, and industrialization of services** (IT/OT) in critical or regulated environments;
- **Project management and impact measurement**, incorporating ESG indicators, compliance requirements, and performance commitments.

To support these efforts, the group mobilizes cross-functional departments such as **quality & sustainability, human resources, innovation, responsible purchasing, finance, legal, and compliance**. All of the group's entities are aligned with a set of shared values (excellence, agility, commitment, listening, innovation) that structure collective action.

The assessment of the impacts, risks, and opportunities associated with this value chain is subject to a dual materiality analysis process, described in section SBM-3 of this report.

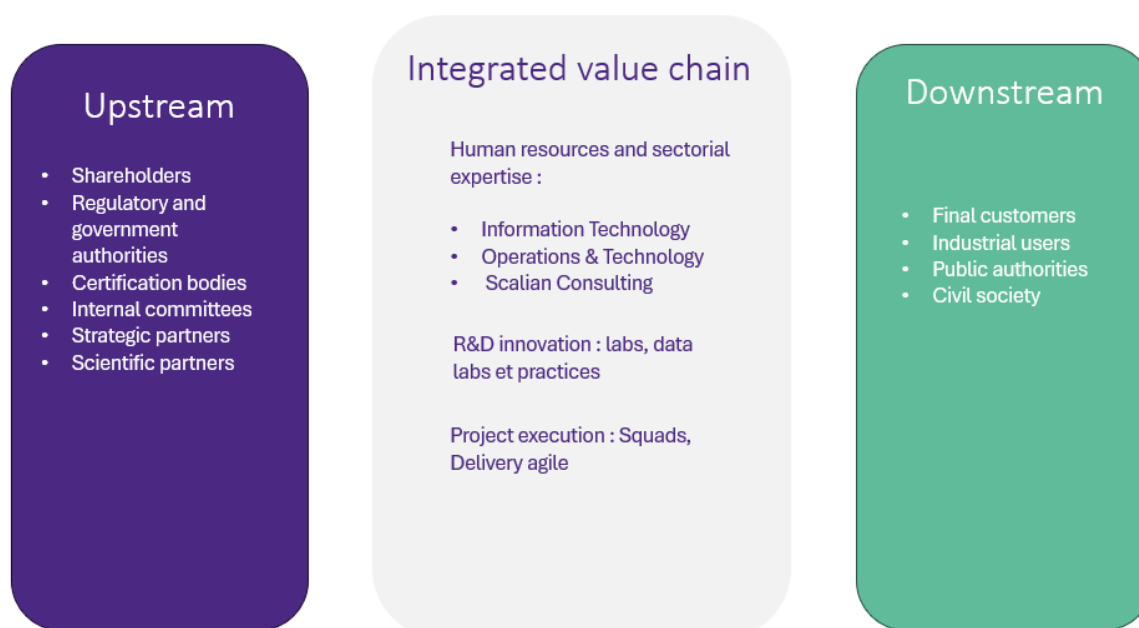


Figure 3: Value Chain

1-3-4 Stakeholder engagement (SBM-2)

Structured dialogue with stakeholders

It is through constant, open, and structured dialogue with our stakeholders that we can create shared, sustainable, and inclusive value. This dialogue feeds into our strategic thinking, informs our operational choices, and guides our environmental, social, and governance (ESG) commitments.

We actively work with all our stakeholders: **our employees, customers, suppliers, shareholders, public authorities, local communities, civil society, and regulatory bodies**. Each of these

relationships is based on formalized dialogue mechanisms (meetings, audits, consultations, surveys, collaborative platforms, contractual commitments) that enable us to gather expectations, anticipate regulatory changes, assess impacts, and develop sustainable responses.

Stakeholders and value creation

Our value chain places stakeholders at the heart of the value creation process. Upstream, our business partners—shareholders, financial institutions, insurance companies, and suppliers—our technology providers, strategic partners, and scientific partners ensure the financial and technological soundness of our model. Within our organization, our permanent and temporary employees and students embody operational excellence and innovation. Downstream, our private and public sector clients—existing, potential, and end users—benefit from an offering tailored to their business needs and their own ESG commitments. This entire dynamic is part of a broader framework of responsibility in which public authorities and civil society are full partners in the evolution of our practices.

A partnership-based relationship with suppliers

Our relationship with suppliers is based on a long-term strategic partnership approach. We work closely with our suppliers to co-develop cutting-edge technological solutions, including artificial intelligence, cybersecurity, and critical systems engineering. These regular exchanges enable us to optimize our supply chains, strengthen the resilience of our operations, and promote shared innovation. Our technology, industrial, specialized, and research and development (R&D) suppliers are selected based on rigorous criteria of expertise, reliability, and alignment with our sustainability values. Our management processes incorporate digital tools to ensure transparency, traceability, and performance, in line with our responsible sourcing approach.

Mobilization around ESG objectives

Our commitment also translates into actively mobilizing all our stakeholders around ESG issues. By collaborating with customers, employees, suppliers, investors, and communities, we collectively define sustainability objectives tailored to each context. This collaborative approach promotes customer loyalty, employee engagement, the emergence of innovative solutions, and the impact of our projects in the regions.

Impacts, risks, and opportunities

Interactions with our stakeholders enable us to identify major impacts, emerging risks, and strategic opportunities. Among the positive impacts, we are helping to accelerate the digital and energy transformation of critical sectors such as defense, energy, automotive, and utilities. Our local roots and social commitments support more responsible industrial practices. Risks mainly relate to the complexity of transnational projects and increasing regulatory compliance requirements. But these challenges are accompanied by major opportunities: the rise of artificial intelligence, cloud computing, and cybersecurity is opening up new markets; supporting strategic clients in their ESG projects positions us as a key player; and strengthening our supplier relationships, combined with the adoption of disruptive technologies, increases our operational efficiency and sustainable impact.

1-4 Material issues (SBM-3)

We have developed a rigorous and methodologically transparent approach to assessing double materiality, in line with the expectations of the CSRD directive and ESRS standards. This approach aims to combine two essential dimensions: **on the one hand, impact materiality**, which measures the effects of our activities on **the environment, society, and human rights**; on the other hand, **financial materiality**, which assesses **the influence of these issues on our performance**, our business model, and our economic situation in the short, medium, and long term.

Identification and assessment of impact materiality

Impact materiality is based on an assessment grid structured according to several criteria: the nature of the impact (positive, negative, or neutral), its character (actual or potential), its magnitude (degree of severity), its scope (geographical or functional), its reversibility (ability to mitigate or reverse the impact), and its likelihood of occurrence. Each criterion is rated on a standardized qualitative scale, allowing an overall score to be calculated for each issue. This multi-criteria rating facilitates the prioritization of the most significant impacts on our value chain and on the ecosystems in which we operate.

1-4-1 Methodological note – Calculation of impacts, risks, opportunities, and integration of the time horizon

1. Impact calculation

- ✓ The aggregate impact score is obtained by combining several key dimensions:
 - Magnitude of the impact
 - Scope: population or area affected
 - Reversibility: whether or not the effects are lasting
 - Probability of occurrence

Each dimension is weighted and then added together to obtain a total score on a scale of 0 to 13.

Materiality thresholds:

Score obtained	Materiality level
≥ 10	Very high
7 to 9	High
> 7	Medium/Low

2. Risk assessment

The level of risk associated with each issue is assessed using a score:

Score	Risk level
3	High
2	Moderate
0-1	Low or negligible

3. Identification of opportunities

Opportunities are assessed according to their frequency or likelihood of occurrence:

Score	Interpretation
4	Very likely
3	Likely
2	Occasional
0–1	Rare/Unlikely

4. Integration of the time horizon

- ✓ Each impact, risk, or opportunity is also analyzed across its time horizon to assess when its effects are likely to materialize. Three horizons are considered, in line with the 2040 carbon neutrality targets (SBTi):
 - Short term: less than one year
 - Medium term: between 1 and 5 years
 - Long term: more than 5 yearsThis distinction makes it possible to anticipate the timing of the actions to be taken (immediate, planned, or long-term strategic).

5. Summary of the thresholds selected

Dimension	Materiality threshold	Interpretation
Impact	≥ 7	Significant impact
Risk	≥ 2	Moderate to high risk
Opportunity	≥ 3	High probability of occurrence
Time horizon	Short, medium, long term	Timing of expected effects

Consideration of financial materiality

Financial materiality was analyzed through a forward-looking assessment of the risks and opportunities likely to affect our economic performance. This assessment incorporates the potential impact of ESG issues on our cash flows, intangible assets, financing capabilities, and the resilience of our business model. The risks considered include physical risks related to climate change (e.g., infrastructure disruptions, supply chain disruptions), regulatory transition risks (tighter standards, carbon taxation), and risks related to reputation or non-compliance.

Conversely, this analysis also identifies opportunities for value creation, particularly through the rise of sustainable solutions in key areas such as artificial intelligence, cybersecurity, cloud computing, and industrial decarbonization. These elements are then incorporated into a prioritization grid that allows us to determine the issues likely to have a significant impact on our business model.

Dialogue with stakeholders

The entire process is based on **a logic of co-construction with our stakeholders**. We have conducted a structured dialogue with our customers, employees, partners, suppliers, investors, and institutional

stakeholders in order to compare our internal analyses with their expectations and perceptions. This engagement phase has enabled us to consolidate the relevance of our dual materiality matrix, ensuring a balanced representation of different points of view and integrating sector- and region-specific characteristics.

Integration into Scalian's ESG strategy

The results of this dual assessment have been incorporated into Scalian's ESG roadmap. Issues identified as doubly material (i.e., having a significant impact on society and a potential impact on our performance) are now **monitored as a priority**. They are integrated into our governance, internal management systems, strategic objectives, and performance indicators. These priority issues include attracting talent, combating climate change, cybersecurity, ethical governance, and responsible innovation.



Adapting to climate change and reducing carbon footprint



Talent retention, equal treatment, and diversity



Fighting corruption and promoting good business practices

Non-material standards

In accordance with Article 46 of ESRS 1, the following standards were considered non-material for the Scalian Group's scope:

- **ESRS E2 to E4:** The Group's activities do not involve industrial emissions, significant water consumption, or impacts on biodiversity. These issues have therefore been deemed non-material at this stage.
- **ESRS S2 to S4:** The Group does not operate in high-risk areas for human rights and does not supply products or services directly to end consumers.

These positions were established following our double materiality analysis. An annual review will be conducted based on changes in our activities, our stakeholders, and requirements.

Transparency and regulatory compliance

We have taken care to document our entire approach in accordance with standards of transparency, traceability, and verifiability. Each methodological decision is justified by objective and reproducible criteria, thus ensuring the robustness of the analysis and its compliance with European regulatory requirements. This approach not only allows us to structure our sustainability report, but also to anticipate future developments in CSRD and sustainable risk management.

1-4-2 Scalian's ESG policy: a sustainable strategy aligned with international standards

In a global context marked by climate emergency, social change, and increased demands for transparency, Scalian reaffirms its commitment to acting responsibly by fully integrating environmental,

social, and governance (ESG) issues into its corporate strategy. This commitment, which has been in place for several years, was reinforced in 2024 with a view to continuous improvement and alignment with the most demanding international standards.

Since 2017, Scalian has been a member of the **United Nations Global Compact**, committing to uphold ten universal principles relating to human rights, labor, the environment, and anti-corruption. In line with this commitment, our ESG policy is designed to actively contribute to several **Sustainable Development Goals (SDGs)**.



Our ESG policy is based on structured governance, led by a dedicated ESG committee and its thematic subcommittees. It is based on the international standards of the **Global Reporting Initiative (GRI)**, ensuring rigorous, comparable, and auditable non-financial reporting.

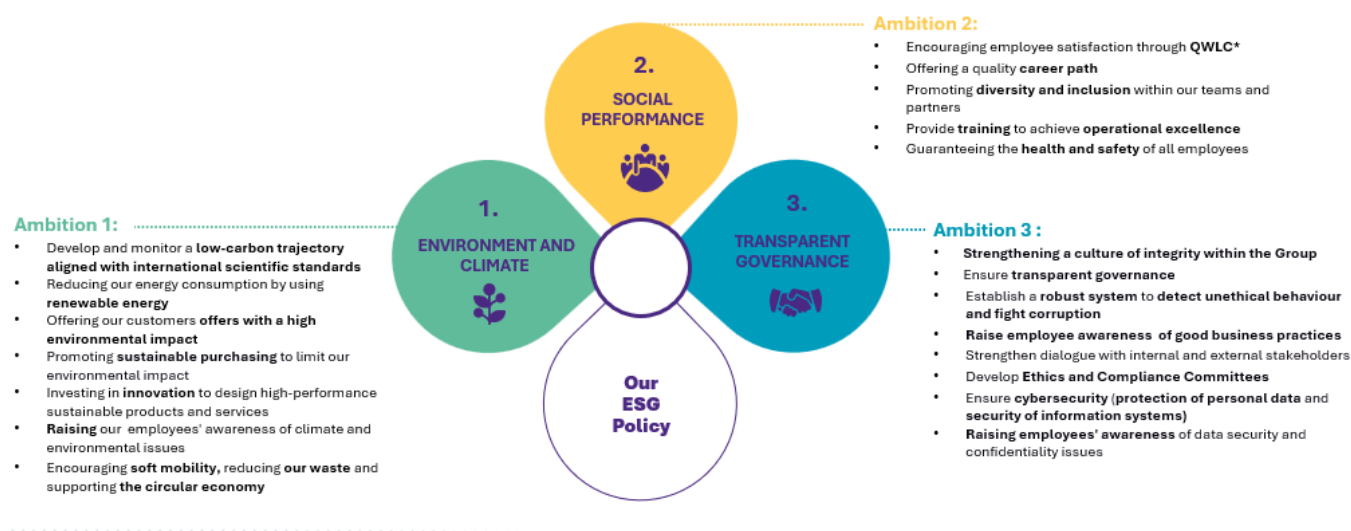


Figure 4: Scalian's ESG policy

A climate strategy aligned with scientific standards

Scalian is committed to reducing its greenhouse gas emissions in line with the **Science Based Targets initiative (SBTi)**: a **54.6% reduction in Scope 1 and 2 emissions in absolute terms**, and a **61.1% reduction in Scope 3 emissions in intensity (tCO2/FTE) by 2033**. Then a **net-zero trajectory by 2050**¹

¹ During the fourth quarter of 2024, Scalian sent a letter of commitment to the SBTi. The decarbonization trajectory will be presented during the first quarter of 2025 for validation.

. These commitments are accompanied by concrete measures: purchasing 100% renewable electricity by 2030, promoting sustainable mobility (cycling, carpooling, public transport), reducing air travel, limiting waste, and adopting circular practices.

In addition, we are developing **positive-impact offerings** for our customers in the areas of responsible digital technology, ESG reporting, and decarbonization, thereby helping to reduce their own carbon footprint.

A social policy focused on equity and human development

Our social ambition is based on four pillars: **quality of life at work, career development, diversity and inclusion, and health and safety**. Our objectives are:

- Maintain an annual training rate of over 65% for all employees.
- To achieve 30% women in managerial and technical roles by 2028.
- To reduce the gender pay gap to less than 2%.
- Ensure an absenteeism rate of less than 2% and a safe working environment that is appreciated by more than 95% of employees.

Qualitative and quantitative indicators derived from **GRI-401 to GRI-410** standards ensure that our social actions are monitored and aligned with sustainability standards.

Strengthened, ethical, and transparent governance

Our ESG governance is based on a solid and dynamic framework, centered around the **ESG Committee** and its subcommittees (ethics and compliance, environment and climate, responsible purchasing, and social performance). It aims to ensure:

- Compliance with applicable regulations (CSRD, GDPR, ISO 27001).
- The implementation of an internal whistleblowing system covering the entire group.
- Regular audits and checks on ethics, cybersecurity, and compliance.
- Training for 100% of employees on ethics and data protection issues.

Our governance is monitored using indicators based on **GRI standards 205, 206, 414, and 418**, ensuring transparency and traceability of decisions.

A measurable contribution to the SDGs

By contributing directly or indirectly to the achievement of several SDGs, Scalian's ESG policy is part of a dynamic of **global value creation**: economic, social, environmental, and territorial. This consistency between our commitments, our actions, and the objectives of **the 2030 Agenda** is a lever for sustainable performance and innovation for our customers and partners.

Our ESG recognition



2/ Environment

Climate change is one of the major challenges of our time, calling for urgent collective action. Aware of its responsibility as a committed company and a player in the digital and engineering sectors, Scalian is fully committed to the global effort to **limit global warming to 1.5°C, in line with the calls of the United Nations and the objectives set by the European Union to achieve carbon neutrality by 2050.**

In 2017, Scalian developed an ambitious environmental policy, and in 2024, Scalian aligned its policy to meet **the scientific trajectory of the Science Based Targets initiative (SBTi).** This approach is accompanied by a **2023–2033 climate transition plan,** focused on reducing our greenhouse gas emissions, promoting the circular economy, energy efficiency, and developing services with a positive impact for our customers.

Our environmental policy incorporates **the challenges of decarbonization, sustainable mobility, responsible purchasing, and innovation, while ensuring compliance with international standards (ISO 14001, GRI).** At the same time, we are mobilizing all our stakeholders—employees, customers, suppliers, and partners—to work together to build a sustainable future.

Digital technology is at the heart of our strategy: it is both a rigorous tool for measuring our environmental footprint and a powerful lever for designing sustainable technological solutions in response to our clients' transformation needs.

Through these actions, Scalian is making a concrete contribution to the achievement of several Sustainable Development Goals (SDGs), **in particular SDG 4 (quality education), 7 (clean energy), 9 (sustainable industry), 11 (sustainable cities and communities), 12 (responsible consumption), 13 (climate action), and 15 (life below water).**

2-1 Description of the processes for identifying Impacts, Risks, and Opportunities (ESRS-E1-IRO1)

See section 1.4 Material issues: Methodological note – Calculation of impacts, risks, opportunities, and integration of the time horizon.

2-1-1 Presentation of Impacts, Risks, and Opportunities (ESRS E1)

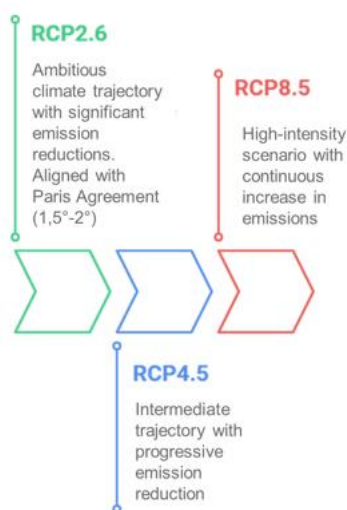
ESRS	Detailed theme	I	R	O	Horizon	Summary description
ESRS E1	E1 - Adaptation to climate change – physical risks		X	X	Short term	Impact: infrastructure vulnerability, economic losses, supply chain disruption, insurance costs, health and safety risks, and regulatory and legal risks. Risk: Degradation of assets and revenues due to the increased intensity of extreme weather events is significant and continues to grow as climate change accelerates. Opportunity: Scalian's commercial offerings, the Sustainability business line, support clients in moving towards sustainable services to address environmental risks.
ESRS E1	E1 - Adaptation to climate change - transition risks		X	X	Short term	Impact: Increased transition risks (carbon pricing, increased raw material costs, transition to lower technology, energy prices) Risks: political and regulatory risks, market and technology risks, financial risks, supply chain risks, legal and liability risks, reputational risks, and political and regulatory uncertainty. Opportunity: Overall, there will be opportunities for Scalian with a green transition market that is interested in green activities (renewable energies, low-carbon technologies developed through subsidies or educational policies, etc.).
ESRS E1	E1 - Climate change mitigation - (Scope 3 measurement)		X	X	Short term	Impact: Measure emissions (Scope 3) related to business travel Risk: Scalian may face several risks associated with travel itself and the broader context of climate change, such as: physical risks (climate change may increase the frequency and intensity of extreme weather events such as storms, hurricanes, and forest fires). Financial losses (disruptions related to climate change may increase the cost of travel, as well as the cost of insurance premiums, emergency assistance, and contingency plans, resulting in financial losses for Scalian). Damage to its reputation if stakeholders perceive the company as unprepared, insensitive, or negligent). Opportunity: Financial savings (business travel can be a significant expense for a company).
ESRS E1	E1 - Climate change mitigation (scope 3 upstream)		X	X	Medium term	Impact: Measurement (Scope 3) of emissions related to upstream purchases (offices, equipment, products, services, freight) Risk: Even though this is a customer requirement, our services do not require any specific purchases other than electrical and electronic equipment. The impact remains low compared to transportation. Opportunity: Improve the group's image.
ESRS E1	E1 - Climate change mitigation		X	X	Medium term	Impact: Measurement (Scope 3) of downstream emissions (servers, telecommunications infrastructure emissions, cloud computing, etc.) Risk: As Scalian only stores limited amounts of data on its sites and uses very little data in the cloud, it is only marginally exposed to this risk. In addition, Scalian is ISO27001 certified, which means that it is committed to implementing business continuity solutions (backups, etc.). Opportunity: Improve the group's image and generate financial savings.

ESRS E1	E1 - Climate change Energy – (Scope 1 and 2 measurements)		X	X	Short term	Impact: Measurement (Scope 1 & 2) of energy consumption for direct operations Risk: Dependence on fossil fuels linked to energy use in company buildings and company fleet vehicles Opportunity: Energy independence for cost management, a competitive advantage.
ESRS E5	E5 - Circular Economy Waste		X	X	Medium term	Impact: Management of electronic waste and treatment of non-recyclable and non-recycled waste Risk: The organization's reputation, finances, and overall sustainability may suffer. Opportunity: Improved reputation. Development of new partnerships.

- *Non-material standards: ESRS E2 to E4:* The group's activities do not involve industrial emissions, significant water consumption, or impacts on biodiversity. These issues have therefore been deemed non-material at this stage.

2-1-2 Tables of transition risks, physical risks, and resilience strategy (E1-SBM-3)

Scalian has developed a structured and proactive approach to identifying and assessing climate-related **physical risks** in its activities and value chain, based on detailed analyses and forward-looking scenarios provided by AXA Climate's Altitude tool. This approach is based on an in-depth understanding of current and future climate dynamics, including the most pessimistic climate scenarios, such as **RCP8.5**, which predicts a rapid and sustained intensification of environmental impacts.



The first step involves **a careful analysis of the material climate issues for the company**. Extreme weather events such as **floods, heat waves, storms, and droughts are identified as potential threats to Scalian's critical infrastructure and value chains**. Thanks to the advanced modeling capabilities offered by AXA Climate's Altitude, Scalian is able to visualize **these risks accurately**, taking into account geographical and operational specificities. These models consider **several climate scenarios** to cover a range of possible short-, medium-, and long-term climate impacts.

These analyses enable **risks to be prioritized according to their severity, reversibility, and probability of occurrence**. For example, an RCP8.5 scenario, which predicts a significant increase

in extreme weather events by 2050, serves as a basis for anticipating the impacts on assets and business continuity. This scenario highlights major vulnerabilities in certain regions where Scalian's infrastructure is exposed to increased risks of flooding or prolonged heat waves, potentially disrupting logistics and operational chains.

This assessment covers Scalian's activities, as the value chain has not been included in the physical risk analysis at this stage. By incorporating this data into its **Climate Transition Plan**, Scalian is adopting **a coordinated strategy to reduce its overall exposure to risks and strengthen the sustainability of its partnerships**. The approach highlights collaborative initiatives aimed at improving collective resilience by identifying opportunities to reduce emissions and adapt processes. Here are the risks the company faces.

Physical Risks	Transition Risks
<p>Water stress: A high risk linked to limited water availability, directly affecting operations that require water resources, particularly in areas already under stress. This concerns 23 of our sites.</p> <p>Landslides: This risk is particularly relevant for mountainous areas or those subject to heavy rainfall, which can affect the integrity of infrastructure and disrupt operational activities. This affects 9 of our sites.</p>	<p>Regulatory constraints: Compliance with new environmental standards, such as greenhouse gas emission reductions and ESG (Environmental, Social, and Governance) reporting requirements.</p> <p>Changing stakeholder expectations: Growing pressure from investors, customers, and consumers to adopt sustainable and transparent practices.</p> <p>Reputational risk: Loss of customer or investor confidence if the company does not proactively integrate climate issues into its strategy.</p>

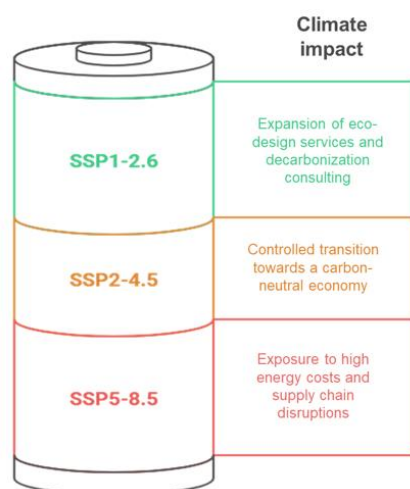
The entire process is overseen by the ESG Committee, ensuring rigorous monitoring and effective integration of the measures taken into strategic and operational processes. By leveraging the advanced tools and varied scenarios offered by AXA Climate, Scalian not only ensures that it understands climate impacts, but also directs its efforts towards greater sustainability and better anticipation of future climate challenges.

Resilience analysis

Scalian has examined its assets and business activities to assess their exposure to transition events, identifying both the risks and opportunities they present. This in-depth analysis has enabled the company to better understand **how the transformations brought about by the climate and energy transition could affect its operations**, while highlighting levers for resilience and growth.

The climate scenarios used by Scalian are consistent with the critical climate assumptions incorporated into its financial statements, although their alignment depends on the qualitative and quantitative nature of the projections adopted. Using recognized scenarios such as SSP1-2.6 (low emissions), SSP2-4.5 (moderate emissions), and SSP5-8.5 (high emissions), the company has ensured that its climate analyses reflect trajectories consistent with international climate objectives and reporting frameworks such as those of the TCFD (*Task Force on Climate-related Financial Disclosures*). These scenarios make it possible to assess the impacts of climate change on **key financial elements, including operating costs, investments required for the energy transition, and business interruption risks**. Critical climate assumptions, although indirect due to the primarily intellectual and digital nature of its activities, **include estimates of energy cost trends, the impact of carbon border adjustments, and ESG compliance obligations**.

Impact of climate scenarios on the company's financial projections



2-2 How can we reduce and mitigate our carbon footprint and adapt to climate change? (E1-1)

Scalian wishes to commit to the Science Based Targets initiative (SBTi) with the aim of having its greenhouse gas (GHG) emission reduction targets approved. The reduction targets to be submitted to the SBTi during the 2025 financial year are as follows:

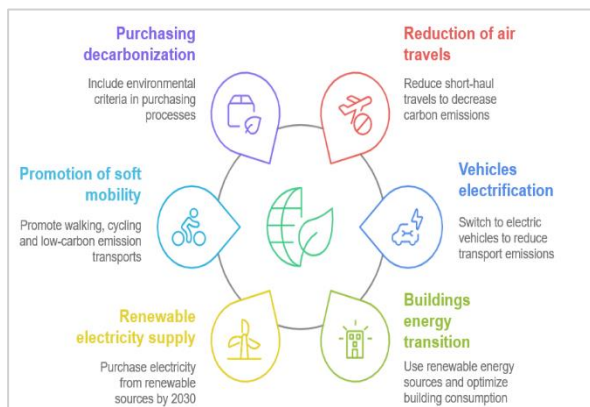
- ✓ **Scopes 1 and 2 (market-based):** absolute reduction in GHG emissions of 54.6% in 2033 compared to 2023
- ✓ **Scope 3:** 60% reduction in GHG emissions intensity (tCO₂e/FTE) in 2033 compared to 2023.

The table below shows Scalian's targets for 2033, with details of the targets to be achieved by 2030. As the Scope 3 target is an intensity target expressed in tCO₂e per full-time equivalent, we have determined the associated absolute reductions in emissions to be achieved in 2033 and 2030. These reduction targets incorporate various assumptions, including the assumption of growth in the number of full-time equivalents over the next ten years. We have chosen to use 2023 as the reference year for setting these targets. Scalian's GHG emissions are the latest available and reflect a "normal" level of activity for the company. Scalian has not been impacted by any external factors. Adjustments to the baseline will be made if necessary in the future in the event of significant acquisitions or divestitures.

Targets and metrics related to climate change mitigation (E1-4, E1-5, and E1-6)

Scope	Reference year	Baseline (in tCO ₂ e)	Reduction in target emissions (in tCO ₂ e)	Reduction in emissions (in %)	Target year	Target emissions
Scopes 1 & 2 market-based	2023	1,621 tCO ₂ e	613	-38	2030	1,008 tCO ₂ e
Scopes 1 & 2 market-based	2023	1,621 tCO ₂ e	875	- 54.6	2033	746 tCO ₂ e
Scope 3	2023	3.05 tCO ₂ e/FTE	N/A	-	2030	1.77 tCO ₂ e/FTE
Scope 3	2023	3.05 tCO ₂ e/FTE	N/A	- 60	2033	1.22 tCO ₂ e/FTE
Scope 3	2023	15,513	1,932	-	2030	13,581 tCO ₂ e
Scope 3	2023	15,513	4,480	-	2033	11,033 tCO ₂ e

Key actions to mitigate climate change



Key actions to adapt to climate change



2-2-1 Transition plan (ESRS E1- 3-4)

The **climate transition plan** proposed by Scalian to adapt to and mitigate climate change embodies a clear ambition for environmental transformation, incorporating decarbonization targets aligned with **the Paris Agreement and SBTi (Science-Based Targets initiative) criteria**. By committing to reducing GHG emissions while integrating sustainability into its business model, Scalian is implementing a comprehensive strategy based on concrete actions and collective mobilization.

The company has set ambitious emission reduction targets: a **54.6% reduction in absolute Scope 1 and 2 emissions by 2033**, and a **61.1% reduction in Scope 3 emissions per FTE**. These commitments reflect a desire for structural transformation aimed at aligning activities with a trajectory compatible with scientific recommendations to limit global warming to 1.5°C. **The goal is to achieve carbon neutrality by 2050²**.

To achieve these objectives, Scalian is taking action on several fronts.

- The reduction in **Scope 1 and 2 emissions** is based on initiatives such as **the electrification of the vehicle fleet**, which aims to achieve a fully electric fleet by 2033. At the same time, the company is committed to powering all its operational sites with **100% renewable electricity**, thereby strengthening its transition to clean energy. These actions not only reduce the direct impact of Scalian's activities but also lay the foundations for a more sustainable operating model.
- **Scope 3, which accounts for the majority of the company's emissions**, is a priority area of the plan. **The 61.1% reduction in intensity per FTE** implies a profound transformation of practices related to business travel, purchasing, and resource management.
- Scalian actively promotes sustainable alternatives, such as **teleworking and traveling by train rather than by plane for journeys within France**, while optimizing its supply chain through strategic partnerships and the integration of **circular economy** practices, such as the use of reconditioned equipment.

Below is a table **showing decarbonization actions by scope** and locked-in emissions. **Locked-in emissions** refer to greenhouse gas (GHG) emissions associated with assets, processes, or products that, due to their dependence on fossil fuels or high carbon impact, may limit our company's transition to a model compatible with our climate goals.

² During the fourth quarter of 2024, Scalian sent a letter of commitment to the SBTi. The decarbonization trajectory will be presented during the ^{first}quarter of 2025 for validation.

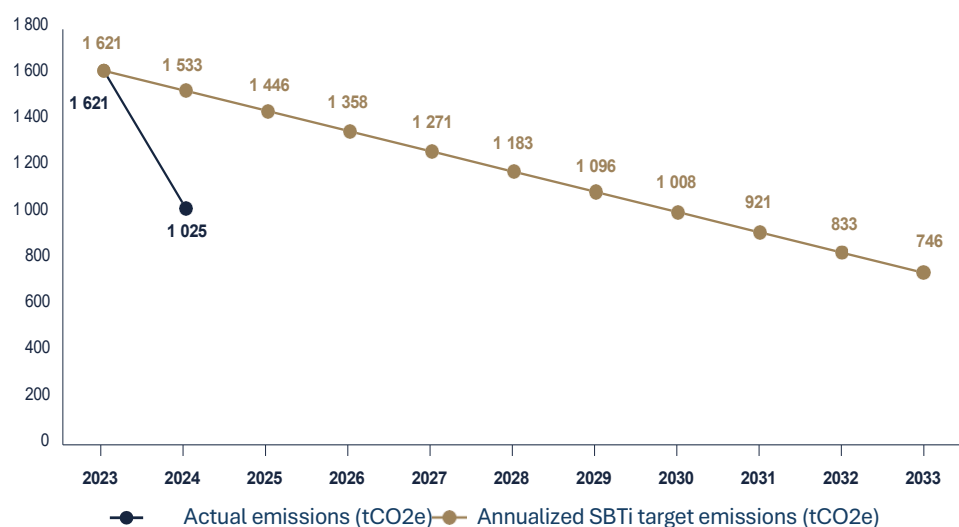
<p>Scopes 1 and 2</p> <ul style="list-style-type: none"> • Electrification of the vehicle fleet: 6,060 tCO₂ e cumulative reduction by 2033 • Use of renewable energy (scope 2): 2,187 tCO₂ e cumulative reduction by 2033 <p>Scope 3</p> <ul style="list-style-type: none"> • Decarbonization of purchases: 48,101 tCO₂ e cumulative reduction by 2033 • Reduction in emissions linked to business travel: 4,090 tCO₂ e cumulative reduction by 2033 • Promotion of soft mobility for commuting: 7,877 tCO₂ e cumulative reduction by 2033 	<p>Scalian's locked-in emissions relate to three key areas:</p> <ul style="list-style-type: none"> • Purchases: accounting for 49.7% of total emissions (approximately 8,524 tCO₂e), this item is mainly related to outsourced services and purchased goods. • Travel: accounting for 42.6% of total emissions (approximately 7,316 tCO₂e), this item is dominated by commuting and business travel, mainly by car; • Fixed assets: although less significant in proportion (4.4% of total emissions, or 747 tCO₂e), this item includes buildings and IT equipment.
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The plan is supported by **robust governance** led by the **ESG Committee and the Environment and Climate Committee**, which oversee the actions taken and ensure they are aligned with the company's strategic priorities. Powerful tools, such as the **GHG Protocol-compliant** carbon footprint assessment and platforms such as **Altitude by AXA Climate**, enable progress to be tracked and adjustments to be identified in order to maximize the impact of initiatives. These analyses inform strategic decisions while ensuring transparency for stakeholders.

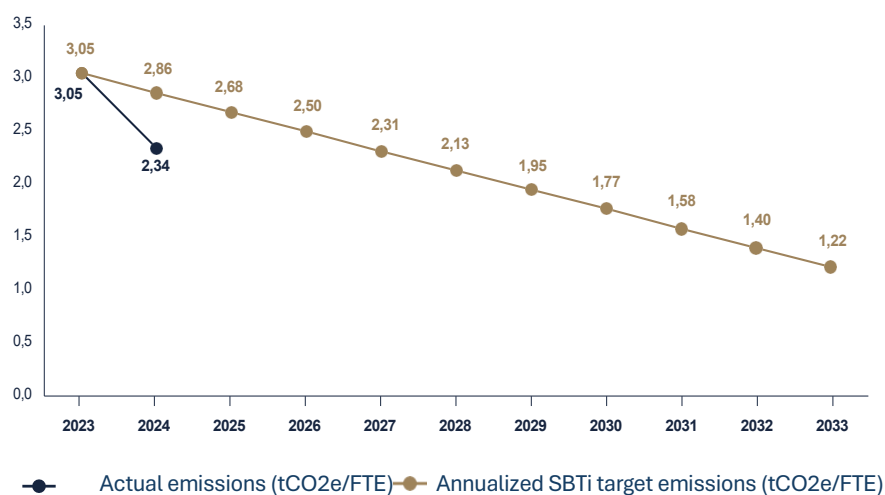
In addition, the plan is based on a **collaborative approach** that mobilizes all Scalian employees. Training and awareness initiatives are being implemented to support employees in **adopting sustainable practices** and to strengthen their commitment to the company's climate objectives. This collective approach creates a positive dynamic, where each employee plays an active role in achieving environmental ambitions. Scalian's transition plan to mitigate climate change goes beyond simply reducing GHG emissions. It **is a comprehensive transformation project**, incorporating measurable objectives, robust governance, and concrete actions to build a resilient and sustainable business model.

Trajectory by year

Trajectory of scope 1 and 2 GHG emissions (*market-based*) - Scalian Comparison of actual emissions/SBTi target pending approval



Scope 3 GHG emissions trajectory per FTE - Scalian Comparison of actual emissions/SBTi target pending approval



Climate change action plan and resources (E1-3, including MDR-A)

Scalian uses a series of decarbonization levers identified in its 2023-2033 Climate Transition Plan to significantly reduce its greenhouse gas (GHG) emissions.

Target greenhouse gas reduction rate between 2023-2033



These levers apply to different areas of activity, including scopes 1, 2, and 3, and cover strategic initiatives aimed at limiting the carbon footprint while respecting international climate commitments. Types of decarbonization levers used:

1. Electrification of the vehicle fleet: Scalian is committed to gradually electrifying its vehicle fleet to achieve 100% electric vehicles by 2033. This initiative, combined with eco-driving training for its employees, aims to achieve a potential reduction of **6,060 tCO₂e** for Scope 1 and 2 emissions.

- **Ambitions:** 100% electric vehicles by 2033
- **Actions:** modify our fleet of combustion engine and hybrid vehicles to move towards electric vehicles
- **KPI:** percentage of electric vehicles in the Scalian fleet
- **Scope:** France, Spain, Germany, and Belgium

Objectives	2022	2023	2024
Percentage of hybrid/electric vehicles	40	38	33.4
Percentage of electric vehicles: 100% in 2033	0.9	2.91	7.6

2. Transition to green electricity: All Scalian operational sites will use 100% renewable electricity with a guarantee of origin by 2033. This measure will reduce emissions linked to energy consumption at these sites **by 2,187 tCO₂e**.

- **Ambitions:** To power 100% of the sites where we operate—and for which we hold an electricity subscription contract in our name—with electricity from renewable sources, accompanied by guarantees of origin.
- **Actions:** Adapt our electricity contracts to subscribe exclusively to renewable energy certified by guarantees of origin.
- **KPI:** rate of renewable energy consumption, accompanied by guarantees of origin

Objectives	2022	2023	2024
Energy consumption in kWh across all our sites	556,649	938,191	1,249,741
Renewable energy rate: 100% in 2025	<10%	13.2	50

3. Decarbonization of purchases: Scalian aims to significantly reduce emissions associated with purchased goods and services, representing a decarbonization potential of **48,101 tCO₂e**. This includes a significant increase in purchases of reconditioned equipment and collaboration with suppliers who comply with strict environmental standards.

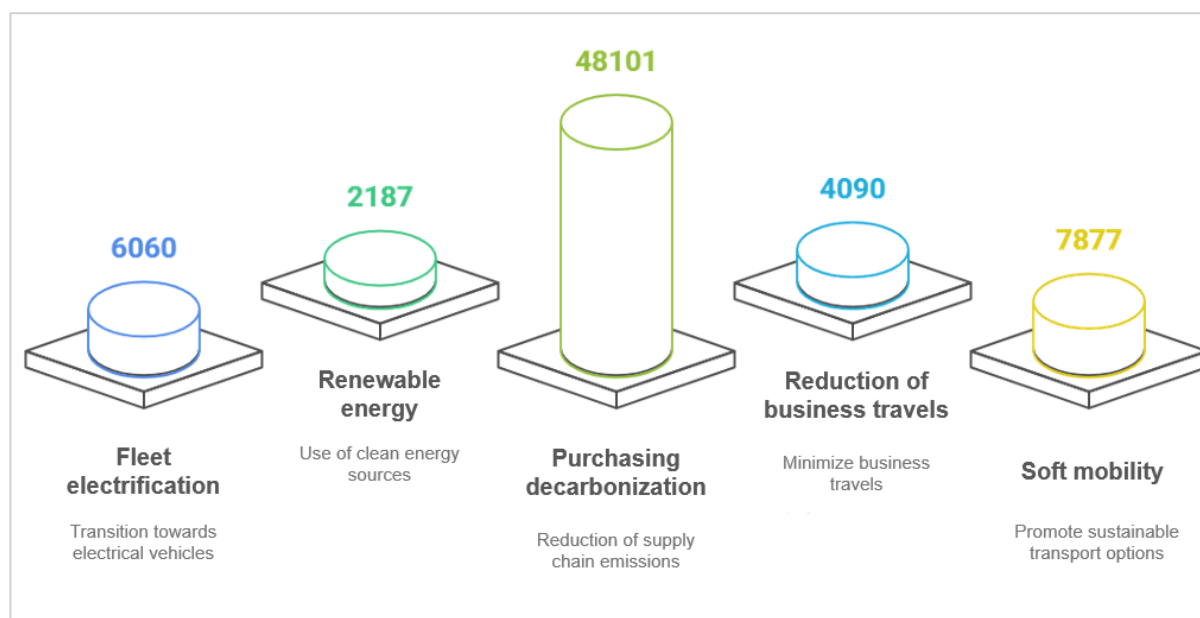
4. Reduction in business travel by plane: Domestic flights within France will be replaced by train travel, which could lead to a reduction of **4,090 tCO₂e** in Scope 3 emissions.

5. Promotion of soft mobility for commuting: The company wishes to encourage the use of public transport and active mobility (cycling, carpooling) for its employees, with a target of reducing **scope 3 emissions** related to these journeys by **7,877 tCO₂e**.

6. Electrification of short-term rental vehicles: Scalian is committed to gradually electrifying its short-term rental vehicles to reach **60% electric vehicles by 2033**, resulting in a potential reduction of **15,556 tCO₂e**.

These levers cover all of Scalian's most significant emission sources, with an overall target of reducing **Scope 1 and 2 emissions by 54.6% in absolute terms and Scope 3 emissions by 61.1% in intensity per FTE by 2033**. By combining technological solutions, organizational changes, and strengthened governance, these initiatives reflect Scalian's commitment to achieving its climate goals while meeting the expectations of its stakeholders.

Main decarbonization levers identified and carbon savings in t CO₂e in 2033



2-3 Environment & Climate Policy (E1-2, including MDR-P)

2-3-1 An ambitious strategy for a sustainable future

In a context marked by climate emergency and the increasing scarcity of natural resources, Scalian affirms its desire to actively contribute to **the ecological transition**. Far from being a simple declaration of intent, this ambition is reflected in a structured, engaging, and measurable **Environment and Climate policy** that fully complies with the requirements of the CSRD (Corporate Sustainability Reporting Directive).

This policy is based on four fundamental, complementary, and interdependent pillars, each designed to address key environmental issues while strengthening the Group's resilience and sustainable performance.

The first pillar is based on **the adoption of a rigorous climate trajectory** aligned with the most widely recognized scientific benchmarks, notably the **Science Based Targets initiative (SBTi)**. Scalian is committed to reducing its Scope 1 and 2 greenhouse gas emissions by 54.6% by 2033, as well as its Scope 3 emissions by 61.1% over the same period, with the goal of achieving carbon neutrality by 2050. These ambitious goals are reflected in a series of concrete actions such as **reducing the carbon footprint** associated with **employee mobility** (promoting cycling, carpooling, and public transportation), **the gradual electrification of the vehicle fleet**, **the elimination of short-haul air travel**, and the switch to **100% renewable electricity** for all its sites by 2030. At the same time, the purchasing policy is evolving towards more sustainable practices, with **a targeted reduction in carbon-intensive purchases**. All of these measures are supported by actively raising awareness among teams about climate issues and promoting more sober and responsible professional lifestyles.

The second pillar of this policy concerns **Scalian's Sustainability offering**, which reflects the Group's desire to put its expertise at the service of its clients' sustainable transformation. Through a comprehensive range of services in ESG performance, non-financial reporting, responsible digital technology, decarbonization, eco-design, and supply chain modeling, Scalian supports its partners in their transition to a low-carbon future. This dimension is central to the company's commercial strategy, which aims to significantly increase the share of its revenue generated by its offerings with a positive environmental impact.

In addition, Scalian **ensures** that its activities comply with environmental regulatory requirements, both in France and internationally. This third pillar is based on a rigorous system of monitoring, evaluation, and continuous improvement, applied to all Group entities. Internal policies are regularly updated to respond to regulatory changes, particularly with regard to biodiversity, waste management, energy consumption, and pollutant emissions. This approach is part of a policy of transparency towards stakeholders, with regular communication on the commitments made and the results achieved.

Finally, Scalian places innovation at the heart of its environmental strategy. The **Group's Insight** department is involved in research and development projects dedicated to climate and ecological issues. The aim is to design technological solutions with low environmental impact, but also to encourage the emergence of new uses and new sustainable models. The topics explored include sustainable mobility flow simulation, energy optimization, environmental assessment of projects, and low-carbon supply chain management. By strengthening its partnerships with global innovation players,

Scalian intends to actively contribute to accelerating the ecological transition, even beyond its own scope.

This Environment and Climate Policy is reviewed annually by **Scalian's Environment Committee** and then submitted to **the ESG Committee** for approval. It covers all of the Group's subsidiaries, regardless of their sector or geographical location, and is made available to all stakeholders. It is one of the pillars of Scalian's overall ESG policy and reflects its raison d'être: "*Humans and Technology to scale up sustainable performance.*"

Through this structured, measurable approach, aligned with international best practices, Scalian confirms its role as a responsible company committed to a more sober, fairer, and more sustainable future.

Beyond the decarbonization actions mentioned above, Scalian attaches importance to various environmental issues described in our policy, such as the circular economy, employee training, and environmental regulatory monitoring.

Focus on the *Sustainability Service Line*

A comprehensive offering for sustainable development

For more than 15 years, our team of multidisciplinary experts has been pooling its expertise within a center of excellence dedicated to sustainable development to support companies in their sustainable transformation.



ESG POLICY: ENVIRONMENT AND CLIMATE

Ambition 1:

- **Develop a climate strategy**, aligned with an SBTi trajectory with the objective of **reducing our GHGs, mitigating and adapting to climate change**
- **Reducing our energy consumption** by contributing to the improvement of energy performance, in particular by promoting the use of **renewable energies**
- Promoting **sustainable purchasing** to limit our environmental impact
- **Raising awareness of climate change among employees**
- **Encouraging our employees to adopt sustainable lifestyles by promoting soft mobility, the circular economy, etc.** and supporting the use of environmentally friendly products and services

Ambition 4:

- **Invest in research** to develop new environmentally friendly technologies, methods and services and contribute to **climate change mitigation**
- Expanding our partnerships around the world to **encourage sustainable innovation**



Ambition 2:

- Offering our clients a **complete range of services** in terms of **Sustainable Development : ESG performance, ESG reporting, Decarbonization and Responsible Digital...**
- Contribute to **the reduction of our customers' carbon footprint** through our expertise

Ambition 3:

- Follow policies and regulations that limit **environmental impact**, maintain **biodiversity**, and encourage **sustainable practices**
- **Regularly evaluate our policy**, commit to compliance, correct non-conformities and ensure improvements to our EMS
- **Communicate internally and externally** about our commitments and undergo evaluations



GRI-301 : Materials
GRI-302 : Energy
GRI-304: Biodiversity

GRI-305 : Emissions
GRI-306: Effluents and Wastes
GRI-307: Environmental Compliance

2-4 Carbon Footprint® (E1-6)

	Year 2022	Reference value (2023)	Year 2024	Change 2024/2023 (%)	Target 2030	Target 2033 (SBTi)	Annual % reduction relative to the 2033 target baseline
Number of FTEs	3,752	5094	6092	19.6	-	-	-
GHG emissions – scope 1 (in tCO ₂ e)							
Gross scope 1 GHG emissions	945	1,363	886	-35%	-	-	-
Percentage of Scope 1 GHG emissions resulting from regulated emissions trading systems	0	0	0	-	-	-	-
GHG emissions – scope 2 (in tCO ₂ e)							
Gross scope 2 GHG emissions (location- based)	N/A	141	167	19	-	-	-
Scope 2 gross GHG emissions (market- based)	71	258	140	-	-	-	-
GHG emissions – scopes 1 and 2 (in tCO ₂ e)							
Scope 1 and 2 gross GHG emissions (location-based)	1,016	1,504	1,053	-	-	-	-
Scope 1 and 2 gross GHG emissions (market-based)	N/A	1,621	1,025	-36.8%	1,008	746	5.4
GHG emissions – scope 3 (in tCO ₂ e)							
Gross scope 3 GHG emissions	6,794	15,513	12,112	-22	13,581	11,033	2.9
Gross Scope 3 GHG emissions per FTE (in tCO ₂ e/FTE)	1.8	3.05	2.34	-23%	1.77	1.22	6.0
3.1 Goods and services purchased	2,661	8,528	5,905	-	-	-	-
3.2 Capital goods	0	672	1,383	106	-	-	-
3.3 Fuel and energy activities not included in Scope 1 or Scope 2	232	291	223	-23%	-	-	-
3.4 Upstream transportation and distribution	0.134	0.07	2	3215%	-	-	-
3.5 Waste generated during operations	252	331	308	-7	-	-	-
3.6 Business travel	1,883	3,943	1,050	-73%	-	-	-
3.7 Employees' commutes	1,762	1,746	2,739	57	-	-	-
3.12 End-of-life treatment of products sold	0	2	20	1 190	-	-	-

Total GHG emissions (in tCO ₂ e)	Year 2022	Reference value (2023)	Year 2024	Change 2024/2023 (%)	Target 2030	Target 2033 (SBTi)	Annual % reduction compared to the 2033 target baseline
Total GHG emissions (location-based)	N/A	17,014	13,035	-	-	-	
Total GHG emissions (market-based)	7,810	17,135	13,137	- 23%	-	-	
Carbon intensity (in tCO ₂ e/FTE) market based	2.08	3.36	2.15	-36			
Carbon intensity (in kgCO ₂ e/M€) market based	20.8	32	25	-22			

Carbon intensity (in kgCO ₂ /M€)	2024 Location-based	2023 Location-based	Change 2024/2023 (%)	2024 Market-based	2023 Market-based	Change 2024/2023 (%)
	24	31	-23	25	32	- 22%

Focus on other GHG emissions data

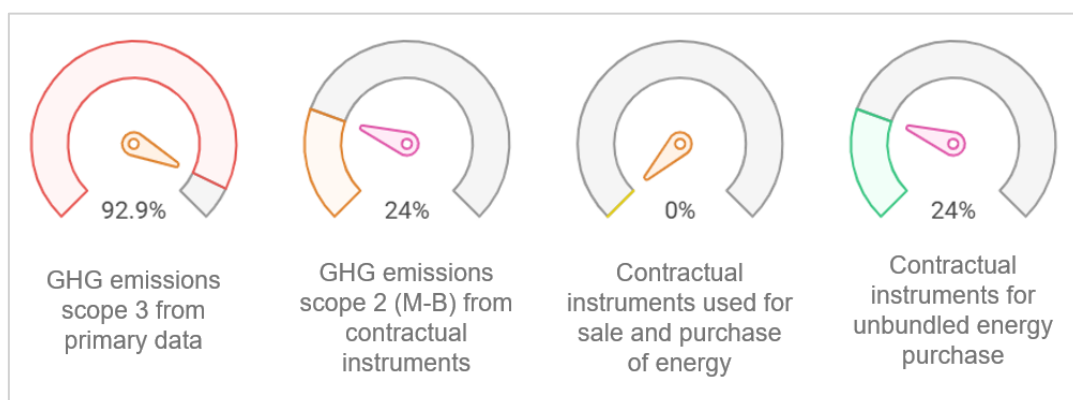
Primary and biogenic data

- Percentages of scope 3 GHG emissions from primary data for category 3.1: **92.9%**
- Biogenic CO emissions resulting from the combustion or biodegradation of biomass (in tCO₂e): **scope 1 = 46; scope 2 = 0; scope 3 = 0**

Contractual instruments

- Share of market-based Scope 2 GHG emissions linked to contractual instruments – 2024: **24%**
- Percentage of contractual instruments used for the sale and purchase of energy** with attributes related to energy production in relation to market-based scope 2 GHG emissions – 2024: **0%**
- Percentage of contractual instruments used for the sale and purchase of unbundled energy attributes** related to market-based Scope 2 GHG emissions – 2024: **24%**

Overview of emissions and contractual instruments



2-4-1 Employees covered by ISO 14001 certification (E1)

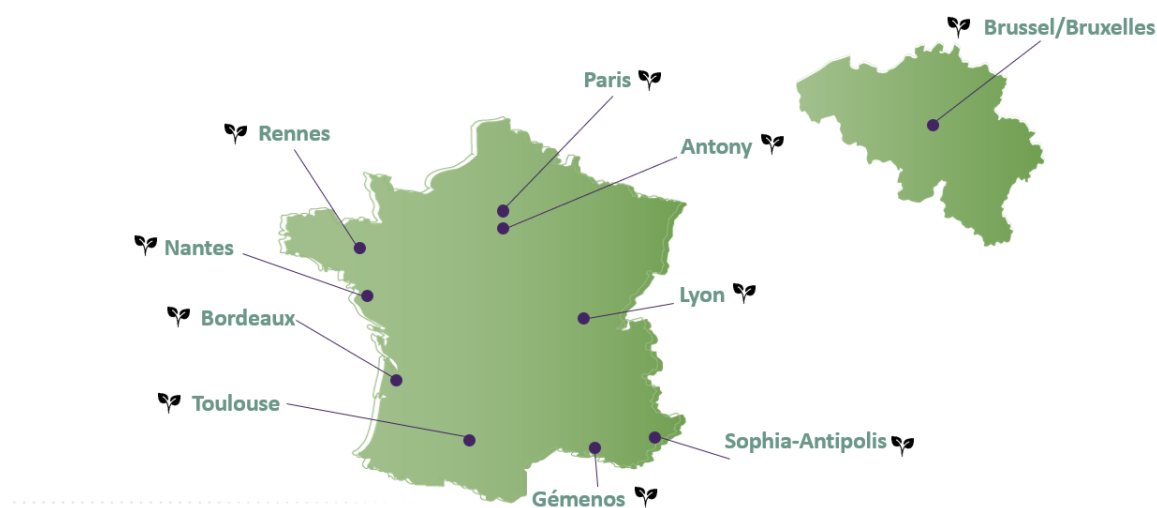
Scalian has chosen to certify the majority of its sites, both in France and internationally, whenever conditions allow. The implementation of an environmental management system depends on the ability to deploy concrete policies and actions at the sites concerned. This is why we are gradually implementing the ISO 14001 standard, as soon as the nature of the lease agreement gives us the necessary flexibility.

Some sites are not eligible for ISO 14001 certification due to restrictive lease clauses. Nevertheless, we ensure that rigorous environmental requirements are applied, particularly with regard to the major issues identified by our company. Our goal is to achieve an environmental regulatory compliance rate of 85% per year.

In the medium term, our ambition is to extend this approach to all our international locations, starting with Spain and Germany, then moving on to the other countries in which we operate.

A total of **54% of employees are covered by the 14001 standard. This represents 29% of our operational sites.**

Scalian France and Belgium sites covered by ISO 14001 certification



Employees trained in environmental issues

This ISO 14001 certification is accompanied by mandatory environmental training that presents the main challenges facing our Group. Aimed at all employees, this e-learning program aims to strengthen understanding of climate issues, disseminate best practices on a daily basis, and encourage a shared culture of environmental responsibility.

This educational and interactive training enables each employee to understand the company's role in the ecological transition, but above all to see themselves as agents of change. It addresses the environmental impacts specific to our sector (digital and engineering), Scalian's commitments to reducing greenhouse gas emissions, and concrete levers for action to be implemented in the professional context: **digital sobriety, eco-friendly practices in the office and when working from home, sustainable mobility, and setting an example when working on client sites.**

Launched in 2022, this training program is part of our global action plan to reduce our direct and indirect emissions (Scopes 1, 2, and 3). It is a key tool for mobilizing the collective intelligence of our teams, developing an eco-responsible approach in our projects, and strengthening our positive impact across our entire value chain.

The active involvement of our employees in this program illustrates our commitment **to integrating environmental issues into the heart of our corporate culture** and to sustainably developing our practices in line with the CSRD objectives.

Objectives	2022	2023	2024
Environmental training completion rate: 75% in 2025	<10%	18.9	45
Environmental compliance rate: 85%	29.12	89.34	94.25

2-5 Another environmental issue addressed by Scalian: waste and the circular economy

As part of its environmental and climate policy, Scalian is firmly committed to strengthening its waste management in line with the circular economy.

The group's ambition is to minimize the environmental impact of its activities by promoting the reduction, recovery, and reuse of waste, particularly waste electrical and electronic equipment (WEEE). Scalian's environmental policy, displayed at all sites and communicated internally, is based on a structured approach: reduction at source, selective sorting, recovery of IT equipment with the social enterprise Olinn, guaranteeing a reuse rate of **46.54%** for the equipment collected, and consideration of social issues through integration through employment.

The company has set clear and measurable objectives. By 2033, Scalian aims to reduce its small equipment and supplies and significantly increase the recovery rate of its WEEE. The Group monitors specific key performance indicators: total amount of waste generated, proportion of waste recovered, and reuse rate for electronic equipment. In addition, concrete actions are being implemented, such as the gradual introduction of bio-waste sorting, national contracts for collection and recycling, and the organization of internal awareness campaigns (*Digital CleanUp Day*, environmental signage).

These commitments are part of an ambitious trajectory aligned with the decarbonization trajectory, aiming for an overall reduction in carbon intensity, including emissions related to waste (scope 3). Governance is ensured by a dedicated environmental committee that oversees the implementation of the strategy and drives continuous improvement in environmental performance. Through this proactive and integrated approach, Scalian is affirming its ambition to contribute fully to an efficient and sustainable circular economy, in line with the principles of the European Green Deal.

Waste monitoring	2022 ³	2023	2024
Total weight of waste (non-hazardous and hazardous) in tons	309	565.6	512
Weight of hazardous waste: waste electrical and electronic equipment (WEEE) in kg	1.9	2.6	6
Percentage of hazardous waste (WEEE) recovered	25	34	46.5

2-6 Additional initiatives or actions in favor of the environment

As part of its 2024 sponsorship agreement, Scalian is supporting a project to **restore the hydrology of the Lacaune peat bogs** in Occitanie (81) through the Office National des Forêts-Agir pour la forêt endowment fund. The project, which will run for four years, aims to improve the purification and storage capacity of the peat bogs through ecological engineering works. The objectives and challenges of the restoration by 2025 are, in the long term:

- To reverse the drying out of peatlands by restoring their natural hydrological functioning,
- To strengthen agropastoralism through agreements with farmers,
- To help hygrophilous vegetation establish itself through strubble cultivation (a technique for restoring natural environments),
- To raise awareness of the protection of the Lacaune peatlands through communication initiatives.

The project also contributes to five of **the United Nations Sustainable Development Goals**:



Through this sponsorship initiative, Scalian is helping to preserve natural heritage and biodiversity, maintain the balance of an ecosystem of high ecological value, and recreate a territorial dynamic by mobilizing local partners around the preservation and enhancement of natural environments.

³ The 2022 data is extrapolated from the 2022 workforce and the 2023 Bilan Carbone® carbon footprint assessment.

2-7 A comprehensive and structured environmental approach

Scalian is actively committed to protecting the environment and transitioning to a low-carbon model. We have structured our environmental approach around an ISO 14001-certified management system at several of our sites, ensuring a rigorous approach and continuous improvement in our environmental performance.

We have defined a decarbonization trajectory aligned with international standards and the objectives of the Paris Agreement, with the ambition of limiting global warming to well below 2°C. This trajectory guides our concrete actions to reduce our greenhouse gas emissions across all our emission scopes.

Our commitment translates into measurable results: a B rating from the CDP (Carbon Disclosure Project), illustrating our responsible management of climate issues, and a score of 90/100 on the environmental section of the EcoVadis assessment, demonstrating the robustness of our practices in terms of impact prevention and environmental control.

Through these commitments and achievements, we affirm Scalian's desire to fully integrate environmental performance into our development model and to contribute responsibly to the ecological transition.

2-8 Taxonomy

The Scalian group is not yet subject to the European taxonomy regulation but has nevertheless made initial estimates of eligibility and alignment. The granularity of the available information does not allow us to accurately report the ratios of eligible or aligned revenues for the 2024 financial year. A taxonomy *reporting* structuring project will be rolled out in 2025.

3/ Social

3-1 General information

As the Group's main activities are carried out mainly in Europe, its workforce is mainly located in this part of the world, particularly in France, where the Group originated.

Driven by an ambitious vision for 2028—15,000 consultants and 55% of business generated internationally—the Group is constantly transforming itself to support its strong growth. The ESRS S section of this report covers the following scope: **France, Germany, and Spain, representing 87% of the workforce within the consolidated scope**. Newly acquired entities are not included.

Scalian's international presence



3-2 Own workforce (ESRS S1)

3-2-1 Introduction to the context and IRO (SBM-3)

For the purposes of this report, all individuals in Scalian's value chain have been taken into account and included in the analysis, both internal and external workers.

Scalian operates in the consulting and software development sector, providing B2B services to businesses.

Types of employees and non-employees subject to the identified impacts (SBM-3_02)

Employed workers

The indicators below relate to registered employees (active and inactive) and are calculated as of December 31, 2024. They include permanent contracts, fixed-term contracts, apprenticeship contracts, and vocational training contracts.

Non-employed workers

Scalian's business model is based primarily on knowledge-intensive activities, rather than industrial or logistical operations involving large numbers of employees within the external value chain, such as workers in vulnerable situations.

Scalian's workforce consists mainly of internal employees and specialized service providers recognized for their expertise in the fields of consulting, engineering, and information technology.

As a result, Scalian's business model has limited dependence on workers in the external value chain. Purchases of services represent a minority share of revenue, and subcontracted activities are mainly based on intellectual expertise.

Scalian's direct interaction with external workers is therefore essentially limited to independent partners, specialized subcontractors, and qualified freelancers. Furthermore, Scalian operates mainly in countries with a high level of economic development, where social legislation is robust and workers' rights are effectively protected. This environment significantly reduces the risk of exposure to serious violations of fundamental rights in the value chain.

Information on employees in France, Germany, and Spain	2022	2023	2024
Total number of employees	4,095	4,493	4,457
Number of non-employees	778	847	690

Types of employees and non-employees within the workforce affected (SBM-3_02)

Scalian's salaried employees and external non-salaried workers, such as freelancers and job applicants, are the only categories exposed to social impacts deemed significant.

Major negative impacts on company personnel (SBM-3_03)

The double materiality analysis identified and considered the significant impacts on Scalian employees.

3-2-2 Table of risks and opportunities related to the workforce (SBM-3_05)

ESRS	Detailed theme	I	R	O	Horizon	Summary description
ESRS S1	S1 - Own workforce Working conditions - social dialogue	X	X	X	Medium term	Negative impact: Inadequate representation of workers' interests in certain countries may lead to policies that disproportionately favor employees. Risk: Operational risk related to the deterioration of social dialogue, which can generate internal tensions and limit the company's decision-making capacity. Opportunity: Attract and retain talent, increase engagement and motivation, reduce absenteeism and staff turnover, which boosts productivity and improves the company's image.
ESRS S1	S1 - Own workforce Working conditions - Quality of life at work	X	X	X	Short term	Negative impact: Adverse effects on employee health in cases of poor stress management, discrimination, or harassment in the workplace. Impact on employee health related to high pressure, excessive workload, and work-life imbalance. Risk: A poor quality of life at work can lead to lower productivity, increased absenteeism, and high staff turnover, which can collectively affect productivity. Negative effects on productivity and operational efficiency can damage the company's reputation and image. Opportunity: Increased productivity, control, and stability of services through employee loyalty and satisfaction, attractiveness as an employer, and improved image.
ESRS S1	S1 - Own workforce Diversity and inclusion	X	X	X	Short term	Negative impact: linked to unequal access to promotions and professional development opportunities based on gender, origin, age, religion, or disability. Risk: Legal and financial risk related to non-compliance with regulatory requirements related to inclusion and diversity, which can result in penalties and ultimately damage the social climate. It can also lead to a loss of competitiveness with customers who expect strong commitments on these issues. Opportunity: Establish transparent and trusting relationships with employees, improve productivity, and ensure business growth.
ESRS S1	S1 - Own workforce Training	X	X	X	Short term	Negative impact: on employability and career prospects in the event of insufficient development of technological skills, particularly in AI, which require rapid and continuous updating. Reputational, commercial, and financial risk in the event of a mismatch between strategy, customer needs, and available skills, particularly in the areas of digital sustainability and artificial intelligence. Opportunity: Employee retention, upgrading and maintaining operational skills, improving productivity.
ESRS S1	S1 - Own workforce Career development	X	X	X	Short term	Negative impact: the company's ability to provide quality services. Risk: High market and competitiveness risk; if career management fails, employees may seek opportunities elsewhere, leading to high turnover within the company and a loss of talent and productivity, associated with the financial risk of recruiting and training new entrants. Opportunity: Talent retention, skills development, improved productivity.
ESRS S1	S1 - Own workforce Security of employees' personal data		X	X	Short term	Risk: Liability risk may result in significant financial costs related to compensating affected parties for damages or losses. Opportunity: Compliance, employee trust.

The identified and analyzed impacts with a score **higher than 5.6** were selected because they were considered significant for the **"workers"** theme (see Chapter 1-4 Material Issues for the methodology):



Working conditions

Adequate pay, social dialogue, freedom of association, collective bargaining, work-life balance



Equal treatment

Gender equality, equal pay for work of equal value, equal training and skills development, equal opportunities for people with disabilities, combating all forms of harassment, inclusion, and diversity



Other aspects

Privacy/personal data security.

Non-material topics considered (SBM-3_03)

Child labor

Child labor is not considered a material issue for Scalian. The company operates in knowledge-based sectors, employing only qualified professionals, with no links to industries exposed to this risk. The existence of strict legal frameworks in Europe, North America, Morocco, and India further reinforces the absence of exposure to this issue.

Forced labor

Forced labor is not considered material, as our model is based on intellectual services provided by qualified experts. Activities take place in geographical areas with strong social regulations, limiting the risk of exposure to forced labor, including in Morocco and India.

Adequate housing

Housing is not a relevant issue. Employees are independent professionals in this regard; our company does not provide housing and has no influence on employees' living conditions.

Potential material impacts of the company's transition plans to reduce environmental impacts on workers (SBM-3_06)

Our Climate Transition Plan, which aims to reduce the environmental footprint of our activities and align our Group with the objectives of the Paris Agreement, has a significant impact on our employees.

This plan is based on several operational levers, such as:

- The gradual electrification of the vehicle fleet,
- The transition to 100% renewable electricity at our sites,
- Reducing business travel, particularly long-distance travel,
- The gradual decarbonization of purchases.

Although these measures contribute directly to the company's climate objectives, they also have an impact on working conditions, organizational practices, and the skills requirements of teams.

Impact on skills and training

The shift towards more sustainable professional practices requires new skills within teams:

- The use of digital tools to monitor and control environmental impacts,
- Knowledge of environmental criteria in the selection of service providers and suppliers.

To support these changes, we are rolling out dedicated training programs. These training courses focus in particular on digital sobriety and understanding climate issues. They aim to enable each employee to play an active role in the environmental transition while strengthening their employability in a context of sustainable transformation of the labor market.

Impact on working methods and organization

The organizational choices linked to the Climate Transition Plan directly influence employees' daily practices:

- Teleworking helps reduce emissions linked to commuting, while changing the way people work together.
- The mobility policy aims to favor low-carbon modes of transport: the use of trains is systematized for business travel whenever possible, and air travel is strictly regulated.
- The promotion of carpooling, soft mobility, and energy-efficient travel is part of the goal to reduce Scope 3 emissions.

These changes require employees to adapt, both in terms of personal organization and professional practices. Scalian is committed to supporting this transformation through a quality of life and working conditions (QLWC) policy that strives to strike a balance between operational performance and employee well-being.

A rewarding dynamic for employees

Beyond the potential constraints, the implementation of the Climate Transition Plan reinforces the meaning given to the teams' missions. By being involved in reducing the company's environmental impact, employees are actively contributing to a major societal goal. This positioning also contributes to Scalian's attractiveness in the job market, at a time when talented individuals have increasingly high expectations of employers' environmental commitments. Scalian's climate transformation is therefore not only a lever for environmental performance, but also a lever for skills development and sustainable social commitment.

Identification of people most at risk of harm (SMB-3_11)

By analyzing authorized and non-confidential Human Resources (HR) data (gender, nationality, age, level of education, marital status, etc.), the company can establish diagnoses and indicators specific to categories of employees identified as belonging to a particular context.

Risks and opportunities affecting specific groups of people (SBM-03_12)

The risks and opportunities for these specific groups of people are the same as for other employees:

- **Working conditions** (job security, working hours, adequate pay, social dialogue, freedom of association, collective bargaining, work-life balance, health and safety)

- **Equal treatment for all** (gender equality and equal pay for work of equal value, training and career development, equal opportunities for people with disabilities, combating all forms of harassment, inclusion, and diversity)
- **Other aspects:** privacy/personal data security.

3-2-3 HR policy (ESRS S1, including MDR-P)

Scalian implements a social policy structured around several major areas: respect for human rights, diversity and inclusion, skills development, integration of people with disabilities, professional equality, health and safety at work, remuneration and performance evaluation, job and career management, working hours, quality of life at work, and prevention of psychosocial risks and harassment. These commitments are in line with the principles of **the United Nations Global Compact and the application of Global Compact Initiative (GRI) standards**, and are reflected in the implementation of formalized policies, collective agreements, and action plans. These reference documents define risk mitigation measures, specify qualitative and quantitative objectives, and identify the target audiences. All of these policies are accessible to all employees, both through posting on our sites and via local intranets (France, Germany, Spain). Some of these policies are also provided and explained during the onboarding of new employees by HR teams. They are also presented to candidates via our HR communication materials (recruitment *booklet*, website).

ESG POLICY: SOCIAL PERFORMANCE

Ambition 1 :

- **Creating a working environment conducive to the well-being of everyone**
- **Promoting modes of transport that respect the environment and physical health**
- **Encourage constructive social dialogue** to achieve the company's objectives while preserving the interests of employees
- **Support** employees in their parenting role and promote **work-life balance**
- **Facilitating** teleworking in an adapted way

Ambition 4 :

- **Improving mental well-being** through a prevention policy to identify and mitigate stressors at work
- **Reduce stress and anxiety** through the implementation of listening and feedback devices
- Creating a **virtuous environment** that fosters positive interpersonal relationships

1. QUALITY OF LIFE AND WORKING CONDITIONS

Improving working conditions, work-life balance

2. CAREER PATH

Develop skills and encourage vocations

3. DIVERSITY AND INCLUSION

Giving equal opportunities to all

4. HEALTH AND SECURITY

Create a safe environment, prevent risks, reduce stress and absenteeism

Ambition 2 :

- To offer targeted professional development for each sector, **the acquisition of new skills**, allowing them to evolve towards higher-level or new positions
- **Enroll employees in a culture of continuous learning** from the moment they join the company through the implementation of **several programs**
- Contribute to the professional development of the employee, promote know-how and **promote mobility wishes**

Ambition 3 :

- **Improving equality between employees**, ensuring fair remuneration for valuable work
- Developing careers, **reducing stereotypes and providing transparency to our employees**
- **Giving access to qualified profiles who are far from employment**, in an equitable way



GRI-401 : Employment
GRI-402: Employee/Management Relations
GRI-403: Occupational Health and Safety
GRI-404: Training and Education

GRI-405: Diversity and Equal Opportunities
GRI-406: Anti-Discrimination
GRI-407: Freedom of Association and Collective Bargaining
GRI-408 : Child Labor

GRI-409: Forced or Compulsory Labour
GRI-410: Safety Practices
GRI-412: Human Rights Assessment

Significant change in social policy during the year (ESRS S1-1_02)

Scalian's statement on fundamental principles and rights at work expresses our Group's commitment to fundamental human values, values that are essential to our social and economic life.

It affirms our obligations and commitments in terms of human rights:

- **To protect health and safety:** prevention of premature death and disease, prevention of exploitation and abuse, prevention of mental health disorders, prevention of slavery and forced labor
- **Respect freedom of association and the right to collective bargaining:** employees are free to form or join employee representation without any disadvantage, employees can negotiate and conclude collective agreements with their representative
- **Respect individual freedoms:** freedom of thought, conscience, religion, opinion, expression, and association; employees are free from discrimination; right to bodily integrity; employees have the right to privacy
- **Ensuring fair working conditions:** compliance with national regulations, fair working conditions, including working hours, appropriate remuneration, minimum wage (agreed collectively), prescribed social benefits paid or deducted
- **Eliminate all forms of forced or child labor, as well as human trafficking:** slavery and forced labor are prohibited, child labor is prohibited (if minors are employed, the minimum age for admission to employment must comply with national regulations), human trafficking is prohibited
- **Strengthening social cohesion:** Social and economic divides or physical barriers are overcome

The Group's general approach to human rights (ESRS S1-1_04)

Scalian's general approach to respecting human rights is in line with the commitments made as part of its membership of **the United Nations Global Compact**, which the group has been a signatory to since 2017. This commitment is reflected in the implementation of internal control procedures, the provision of reporting mechanisms accessible to employees, and regular awareness-raising activities for all teams to ensure that fundamental rights are respected throughout our activities.

The group's general approach to human rights (ESRS S1-1_05)

Scalian applies strict rules regarding the hiring and management of personnel, based on regulated internal procedures. The Group has set up a system for centralizing legal documents related to labor relations, entrusting a limited number of authorized managers with the management of key social documents (such as signing employment contracts, issuing certificates, managing departure procedures, and monitoring compliance with minimum social standards). All Human Resources processes are formalized through guides and *templates*, ensuring systematic compliance with applicable regulations and best practices in labor law.

Remediation of human rights impacts (ESRS S1-1_06)

In the event that a breach of our legal obligations is identified, we implement appropriate corrective measures, which may include, for example, salary adjustments or coefficient revisions, with retroactive application where justified.

In addition, disciplinary measures may be taken against employees who have violated legal or regulatory provisions. Finally, when the existence of proven harm is established, we may compensate the employees concerned, in accordance with legal provisions and our internal commitments regarding respect for fundamental rights.

(ESRS S1-1_08_09_10_12)

Scalian recognizes human rights as fundamental and inalienable rights. In line with this belief, our human rights policy formally prohibits the use of forced labor, child labor, and all forms of discrimination. This policy is based on the principles set out in the **United Nations Global Compact** and applies universally, regardless of race, gender, national origin, language, religion, or any other individual characteristic.

In order to translate these commitments into action and ensure the safety and well-being of all our employees, we have implemented a set of internal policies and procedures, the effectiveness of which is regularly assessed through internal and external audits. The Group also has a dedicated occupational health and safety policy. As such, we have embarked on a structured process aimed at acquiring and implementing ISO 45001 certification, with a certification target set for 2026.

Action plan (S1-4) S1 MDR-A

Financial and human resources are dedicated to managing our material impacts, risks, and opportunities in the social sphere. These resources take the form of specific budgets covering, in particular: **training programs, salary adjustment measures, job adjustments and the recruitment of people with disabilities, reskilling initiatives for people who are unfamiliar with our business lines, consulting services for conducting external assessments or surveys, and the operation of reporting platforms.**

These programs are run by HR teams at both the central and local levels, representing more than 50 employees, excluding payroll and recruitment functions. Within the central teams, specialized advisors are identified for key topics such as **occupational health and safety, harassment prevention, professional integration, and diversity.**

As an indication, the overall budget allocated to these measures in France represents **3.3% of the total payroll, including in particular the remuneration of HR team (excluding payroll and recruitment), the training budget (educational costs) and the disability policy,** as well as all external consulting and support services.

Prevention/mitigation of negative effects (S1-4_01)

With a view to preventing and reducing negative impacts, Scalian implements a structured social policy covering all major risks and opportunities, particularly in terms **of occupational health and safety, inclusion and diversity, quality of life at work, and skills development.**

These policies are continuously enriched, fed by feedback from the field, the results of quantified indicators, internal analyses, as well as regular monitoring and external benchmarks. They are managed by the Group Human Resources Department, which draws on a network of internal expertise

comprising the Training Department, the Social Affairs Department, HRBPs France and International, and a Diversity and Inclusion Manager.

These policies are developed and validated in close collaboration with management teams, adapted to local specificities where necessary, and may be negotiated with employee representatives as part of collective agreements, particularly in France. The objectives pursued and the associated action plans are detailed in section 3-2-4.

Measures taken to provide or enable a solution in the event of a material impact (ESRS S1-4_02)

Scalian implements corrective measures whenever significant discrepancies are found between the results observed and the Group's internal standards or objectives. This concerns, for example, a **professional equality index** that falls short of expectations, **a training rate that is below the set standards, or the occurrence of incidents related to psychosocial risks**. In these situations, corrective action plans are defined by the relevant teams, in conjunction with Human Resources and operational teams.

These corrective measures are systematically shared with employee representatives, in line with our commitment to transparent social dialogue. In addition, the annual results of **the Great Place to Work (GPTW) survey** are **analyzed in depth** and, where necessary, **specific action plans** are implemented to correct any discrepancies observed in relation to the standards expected for our category of company. These plans are then communicated to employees through local communication channels, as well as through institutional communications issued by the Human Resources Department.

Additional initiatives or actions implemented to generate a positive impact (S1-4_03)

Beyond corrective measures, we offer a **set of proactive initiatives aimed at generating a lasting positive social impact**. These actions cover a wide range of areas, including employee recognition, the development of responsible and mature management practices through the "**Incube**" program, solidarity initiatives such as solidarity hackathons, and career support through internal mobility schemes such as the "**En Route**" program.

We are also working to strengthen our corporate identity, consolidate a robust and transparent social offering, and promote employee involvement in innovative projects. These initiatives help to reinforce teams' sense of belonging, increase their pride in being part of the Group, and foster their long-term commitment and loyalty.

Process for identifying necessary and appropriate actions (S1-4_05)

In order to identify the necessary actions in terms of general policies, we rely on internal satisfaction surveys, exit surveys, and feedback from the field, as well as indicators such as absenteeism, turnover, pay gaps, and the work of committees. These analyses are the subject of individual or group interviews (e.g., focus groups) conducted by HR teams with the aim of identifying the necessary corrective or preventive actions. For incidents involving psychosocial risks or workplace accidents, we use root cause analysis methods and joint qualitative interviews with employee representatives, who formalize detailed reports of the facts and issue recommendations for action.

Planned and ongoing actions to mitigate material risks (S1-4_06)

Following our risk analysis, which took into account the effects of inflation, the Group's growth dynamics, and the macroeconomic context marked by a slowdown in activity, Scalian has defined and initiated several structural actions to mitigate social risks deemed material.

Among the main actions planned and underway, we can mention:

- The revision of salary scales to ensure competitive and fair remuneration, taking into account economic developments and tensions in the labor market.
- The formalization and deployment of succession plans, aimed at securing key skills and anticipating risks related to talent management.
- The creation of a Group Health & Safety Committee, which will be a pillar of the prevention system with a view to obtaining ISO 45001 certification by the end of 2026.
- The strengthening of the integration process for managers, in France and internationally, to ensure a consistent and high-quality onboarding and skills development process.

In addition, a priority action has already been rolled out with the launch in April 2024 of the **Incube** program, a comprehensive managerial support and professional development program. This program aims to strengthen managers' effectiveness in the operational monitoring of their teams, improve their ability to deal with sensitive situations (conflicts, psychosocial risks), and promote the adoption of more mature and responsible managerial practices.

This structural investment in the managerial function is a differentiating factor for Scalian in a sector where managerial oversight has historically been a point of concern. It contributes directly to reducing identified material risks, particularly in terms of the social climate, legal and reputational risks, while strengthening the group's attractiveness and talent retention.

Ensuring practices with no negative impacts (S1-4_08)

In our internal projects, such as process digitization, we take care to ensure that there are no negative impacts, particularly in terms of respect for fundamental rights and personal data protection. Each solution under consideration is systematically subjected to a rigorous assessment by our Information Systems Department (ISD) and our Data Protection Officer (DPO). Their expertise is integrated into the selection, contracting, and governance processes for the solutions deployed.

In addition, in anticipation of or in the management of potential commercial disputes, a joint assessment is conducted by the Operations Department, the Legal Department, and the Human Resources Department. This assessment pays particular attention to social impacts, particularly on employment and skills. Crisis units or ad hoc meetings are set up to adapt measures in the event of reorganization (loss of market share, repositioning of business, etc.). Where necessary, concrete measures such as *reskilling*, internal mobility, or skills development are defined in an action plan to prevent any negative impact on employees.

Resources allocated to managing material impacts (S1-4_09)

Scalian mobilizes specific human, organizational, and financial resources to manage identified material impacts. These resources are coordinated under the responsibility of the Group Human Resources Department for France and the local Human Resources Directors for international subsidiaries.

The resources deployed cover:

- **Dedicated human resources**, comprising HR team of more than 50 people (excluding payroll and recruitment), including specialists in key areas such as health and safety, diversity and inclusion, harassment prevention, psychosocial risk management, and skills development.
- **HR IT tools and solutions**, including training management platforms, social performance management platforms, and reporting systems that ensure transparency and traceability of actions.

- **Targeted budgetary measures**, including specific budgets for training, equal pay policy, disability policy, improvement of working conditions, and external diagnostics and audits.
- **Structured social policies** covering key material risks such as occupational health and safety, equal treatment, fair compensation, quality of life at work, and career development.

The prioritization of these resources and investments is subject to a formalized annual process, led by the Executive Committee (COMEX). When the budget is drawn up, decisions are made on the basis of the major social issues identified in the double materiality matrix and in line with the Group's strategic priorities. This steering process ensures the effective allocation of resources needed to manage social impacts deemed material.

Measures taken to mitigate the negative effects on the workforce of the transition to a greener and climate-neutral economy (S1-4_19)

As part of its contribution to the transition to a low-carbon economy, Scalian has implemented several measures designed to mitigate the potential effects on its employees, particularly in terms of mobility and working conditions.

The main actions taken concern reducing the carbon footprint associated with our employees' business and personal travel:

- The development of soft mobility, with the introduction of a policy to co-finance electric bikes and a significant increase in the bicycle mileage allowance (IKV), in order to encourage the use of low-carbon modes of transport for commuting.
- The promotion of carpooling, through the deployment and facilitation of a dedicated platform to reduce the number of individual motorized journeys.
- The widespread adoption of teleworking, which actively contributes to reducing commuting and improving the quality of life of employees.
- The evolution of travel and vehicle fleet policy, including reducing the use of combustion engine vehicles in favor of low-carbon solutions, as well as stricter supervision of business travel to limit its frequency and environmental impact.

These measures aim to reconcile the need to reduce greenhouse gas emissions with the well-being of employees, by providing appropriate support for the changes brought about by the environmental transition.

3-2-4 Table of Social Performance Targets (S1, including MDR-T)

All of the quantified objectives relating to the management of social impacts, risks, and opportunities are presented in detail by theme in the table below. These objectives, as well as the associated monitoring indicators, mainly cover France. The quantitative data presented in the report also includes information collected in Germany and Spain, providing a broader view of certain trends.

The targets set for France are established in line with the benchmarks specific to our business sectors and our category of company, as well as in accordance with the requirements defined by the Executive Committee (Comex). Benchmarks, such as **absenteeism rates and gender pay gaps**, are established using external industry sources, including data from our professional union **Numeum** and benchmarks provided by **Great Place to Work (GPTW)**. In addition, certain specific indicators—including **the employment rate of people with disabilities and the percentage of women** recruited—are subject to

negotiations with employee representatives under the 18 collective agreements applicable to French legal entities, which cover approximately 3,200 employees.

Overall, the results observed are broadly in line with the initial targets, with the exception of **the 2024 professional equality index**, whose decline is mainly due to a mechanical effect linked to the calculation method. The significant increase in female representation within the workforce in 2023 led to a statistical imbalance that had a negative impact on this indicator.

Overview of action plans and targets for 2028

Politics	Fields	Actions	2029 Goals	KPIs
QUALITY OF LIFE AND WORKING CONDITIONS Ensuring employee satisfaction	EMPLOYEE SATISFACTION	Satisfaction barometer Questioning employees	Satisfaction rate of the working atmosphere (GPTW specific item*): 85% GPTW* Overall Satisfaction Rate: 85%	Favourable response rate Rate of satisfied employees
	EMPLOYEE TRAINING	Maintain a high training rate to ensure employability and skills development	Rate of employees trained annually: 65%	Rate of employees trained per year
CAREER Contributes to professional development	PROGRESSION OF THE BUSINESS SECTOR	Projecting employees into a career path in their sector	Target promotion rate: 20% (changes of positions)	Promotion rates (changes of positions)
	GENDER EQUALITY IN THE WORKPLACE	Ensuring equal pay for men and women	Gender pay gap: less than 2% (for equivalent level and working time)	Gender pay gap rate
DIVERSITY AND INCLUSION Promoting equity	WOMEN IN TECHNICAL AND BUSINESS FIELDS	Promoting gender diversity in our technical and business professions	Rate of women represented in technical and business fields: 30%	Rate of women represented in technical and business fields
	WOMEN IN MANAGEMENT	Promoting the managerial sector to our female employees	Rate of women in a managerial position: 30%	Rate of women in managerial positions
HEALTH AND SAFETY Improving working conditions	ABSENTEEISM	Provide a healthy work environment	Absenteeism rate: less than 2%	Rate of absent employees
	SAFETY CONDITIONS	Ensuring an optimal safety environment and conditions for our employees	Rate of employees satisfied with the safety conditions: 95% (GPTW* specific item)	Satisfaction rate: "The safety conditions are met" GPTW*

3-2-5 Employee satisfaction assessment (S1-4) (S1-2_06 /S1_2_15)

Since 2022, the Group has been implementing a structured approach to assessing employee satisfaction, notably via the **Great Place to Work (GPTW)** platform. This annual barometer, which is rated each year, enables the anonymous and regular collection of employee feedback on their working environment, their engagement, and the quality of social dialogue. Given **the high participation rate and interest** expressed by teams, this survey was expanded in 2024 to include all of the Group's international entities, covering **11 countries**. The overall favorable response rate was 78%, enabling the GPTW certification to be renewed. In addition to this survey, the Group uses several mechanisms to monitor the social climate and engagement throughout the year:

- Annual **individual interviews** and career reviews (every two years),
- **FESCO**: monthly measurement of job satisfaction,
- **Exit surveys**,
- **Regular dialogues** within the framework of employee representative bodies.

These tools contribute to a dynamic and continuous vision of well-being at work, enabling the detection of weak signals and the implementation of appropriate action plans, in line with the Group's social commitments.

Ambitions & indicators

Objectives	2022	2023	2024
Overall satisfaction rate: 85% (GPTW)	73	75	78
FESCO satisfaction rate	77	82	84

Communication with employees (S1-2_12)

The Scalian Group implements clear, accessible, and regular communication to inform all its employees about social policies, support measures, and organizational changes that may have an impact on their working conditions.

Social climate surveys, such as the *Great Place to Work* barometer, are an essential monitoring tool. They enable us to assess employees' level of understanding of the social measures in place and to identify any needs for information or clarification.

In addition, group discussions are organized twice a year through internal events (**Kick-off, Awards Dinner**). These meetings promote direct dialogue between management and employees, and provide a forum for informal feedback, questions, and suggestions from the teams.

Furthermore, any changes related to the implementation of new social or managerial practices (e.g., evaluation processes, teleworking, organization of working time) are accompanied by a specific program comprising:

- Video conference information meetings for managers,
- Question-and-answer (Q&A) sessions enabling the teams concerned to take ownership of the changes and ask questions.

All of these measures contribute to establishing fluid, transparent, and inclusive social communication, in line with Scalian's commitments to social dialogue, active employee participation, and respect for fundamental rights at work.

Processes and channels of communication with employees (S1-3) (S1-3_01 / 02 / 03 / 04 / 08)

The Scalian Group has put in place various mechanisms to ensure that employees can express their concerns, whether individual or collective, freely, securely, and confidentially.

An **anonymous alert system** is available to all staff. This process, which is part of the internal regulations, explicitly protects employees from any disciplinary action related to the use of the channel. In addition, several **workplace climate surveys** (*Great Place to Work* and FESCO) are conducted on a regular basis. These surveys assess employees' perceptions of their ability to express themselves and raise concerns.

Regular social dialogue with employee representatives, both at regional and national level, is another means of expression. Issues raised by employees are discussed at monthly meetings between management and local representatives; a report is then made available to all employees.

In addition, Scalian has set up **third-party mechanisms** that are accessible to all employees, regardless of their status (permanent employees, temporary workers, interns, contractors, external partners). These mechanisms are based on three pillars:

1. **Universal accessibility:** reporting channels and ethical mechanisms are open to all and guarantee simple and secure access;
2. **Dedicated platforms:** a secure reporting platform allows employees to confidentially report unethical behavior or violations of the rules;
3. **Training and awareness:** all employees receive mandatory training on ethical and anti-corruption policies; all resources (procedures, policies, tools) are accessible via the intranet.

Internal communication channels are complementary:

- **Internal reporting platform:** accessible from the intranet, it guarantees the confidentiality and traceability of reports.
- **Ethics & Compliance Committee:** contactable by email or during dedicated meetings, it ensures supervision and fair and confidential handling of alerts;
- **Managers and human resources:** trained in guiding and supporting employees, they can receive concerns directly and relay them through the appropriate channels;
- **Internal communication tools:** intranet, regular training, welcome documents for new hires, which outline how to access the various systems;
- **Employee representatives:** with the right to access relevant information, they can use these channels to defend employees' rights or report concerns on their behalf.

Thanks to this combination of measures, Scalian guarantees a robust, inclusive, and transparent internal communication system that promotes both employee confidence and compliance with the Group's ethical and social standards.

Alert mechanism (S1-3_05/06/09)

The Scalian Group has a dedicated mechanism for handling disputes and complaints relating to employee issues. This system is outsourced and is based on a **reporting platform** accessible from the Scalian website. It allows anyone to report, in a secure manner, any cases of harassment, abuse, or inappropriate behavior, 24 hours a day. In addition, **human resources managers** and **employee representatives** also act as intermediaries to collect and relay complaints or concerns from employees. In accordance with current legislation, the reporting system guarantees strict confidentiality of the identity of whistleblowers, the persons involved, and the data related to the report. Enhanced security measures are in place to protect whistleblowers from any form of retaliation and to ensure the integrity of the process.

Finally, the internal regulations in France explicitly state that whistleblowers cannot be subject to any disciplinary measures in connection with the use of the reporting mechanism.

3-2-6 Workforce characteristics (table, S1-6)

The social data covers **87%** of Scalian's consolidated **workforce** and focuses on **France, Germany, and Spain**. Newly acquired entities are not included in the indicators related to standard S1 in this sustainability report.

Gender	Scalian
Men	2,872
Women	1,585
Others	0
Not declared	0
Total	4,457

Country	Scalian
France	3,283
Germany	667
Spain	507

3-2-7 Training and skills development

HR policy on skills development (S1-1, including MDR-P) (S1-4_07)

As part of its Human Resources strategy, Scalian places a strong emphasis on developing the skills of its employees, in line with the technical nature of its business lines, the rapid evolution of its sectors of activity, and its position as a recognized expert. The Group relies on a system structured around three internal academies located in France, Germany, and Spain, which have solid expertise in educational engineering. This system enables the design and deployment of training programs tailored to the specificities of the professions practiced within the Group. The high level of qualification of our consultants is a key lever, promoting a dynamic of continuous learning and mutual enrichment of skills.

Each year, Scalian develops, and updates specialized and targeted training programs that meet identified skills development needs, such as:

- **The "Boarding Pass" program**, designed for PMO functions,
- **Software Quality Assurance courses**,
- **The "Transformers" program** (third cohort currently underway),
- **The Artificial Intelligence program**, including webinars and e-learning modules developed by our centers of excellence in France and Spain,

Training modules on the theme of **"Sustainability"**, integrating issues related to environmental and social transition.

In total, more than **80 training programs**, both short and long, are offered each year to our employees and external clients.

These investments contribute directly to the management of our material challenges related to skills, enabling Scalian to strengthen the employability of its employees, anticipate changes in its business lines, and maintain its competitiveness in the market.

Ambitions & indicators

Objectives	2022	2023	2024
Percentage of employees trained annually: 65%	63	64	63
Percentage of employees whose performance and career development have been assessed	N/A	N/A	56

	Women	Men	Other	Not stated	Total
Percentage of employees who participated in regular performance and career development reviews ⁴	55	56	-	-	56
Average number of training hours per employee	14	11.3	-	-	12.3

3-2-8 Equality and diversity (S1-9)

Diversity and inclusion policy (S1-1, including MDR-P)

Scalian pursues an active diversity and inclusion policy based on a set of collective agreements, social policies, and action plans designed to ensure equal treatment and consideration of employees' specific needs. As such, several structural measures are in place, including agreements on forward-looking management of jobs and skills (GPEC), the employment of people with disabilities, professional equality between women and men, quality of life at work (QVT), and social protection (PERECOL), including social policies on health coverage and parenthood. These measures aim to ensure a fair and respectful working environment, preventing discrimination and promoting well-being at work for all employees. Furthermore, when an individual obstacle is identified, it is dealt with on a case-by-case basis by *Human Resources Managers* (HRMs), who provide close monitoring and implement appropriate measures, particularly following collective assessments of disability or professional equality.

3-2-9 Equal opportunities/gender equality (S1-4, including MDR-P)

Scalian's commitment to equal opportunities and non-discrimination is reflected in social policies aligned with the principles of **the United Nations Global Compact**. These policies reflect the group's desire to promote fundamental human values and ensure equal treatment of employees, regardless of any distinguishing criteria.

Particular attention is paid to the implementation of positive measures promoting inclusion and diversity, with a specific focus on the integration of people with disabilities and the promotion of professional equality between women and men. In addition, Scalian pays particular attention to the specific situations of employees who are caregivers, who can benefit from personalized support through the social assistance service. These actions aim to guarantee a respectful, inclusive work environment that is attentive to individual situations, thereby contributing to social cohesion and the attractiveness of the Group.

Ambitions & indicators

Objectives	2022	2023	2024
Percentage of women in management positions: 30% <i>(Indicator implemented in 2023)</i>	N/A	25.6	27.15

⁴ The percentage of employees who participated in a regular performance and career development review is calculated as follows: number of employees present on December 31, 2024, who participated in a performance and career development review / total number of employees on December 31, 2024.

Percentage of women represented in technical and business fields: 30%. <i>(Indicator introduced in 2023)</i>	N/A	36.70	35.2
Gender pay gap: less than 2% (for equivalent positions and working hours) <i>(Indicator introduced in 2024)</i>	N/A	N/A	1.2
Unweighted gender pay gap. <i>(Indicator introduced in 2023)</i>	N/A	10.1	9.5
Promotion rate (change of position). Target: 20% promotions. <i>(Indicator introduced in 2024)</i>	N/A	N/A	6
Ratio of the total annual compensation of the highest-paid individual to the median total annual compensation of all employees. <i>(Indicator implemented in 2024)</i>	N/A	N/A	7

3-2-10 Disability (S1-2_07 / 10 / 11) (S1-1_01)

In 2024, **Scalian** took a major step forward in its social policy with the signing of a **three-year company agreement on support and inclusion for employees with disabilities**. This agreement, which was unanimously approved by the representative trade unions, illustrates the Group's commitment to the principles of fairness and equal opportunities, in line with Scalian's fundamental human values. To ensure the effective implementation of this commitment, dedicated resources have been mobilized, including:

- The appointment of **regional disability advisors**,
- The allocation of an **annual budget of more than €800,000**,
- The use of a **partnership with a social assistance service**,
- The recruitment of a **National Disability Coordinator** employed full-time within the Human Resources Department.

This agreement enables Scalian to structure a set of measures designed to promote access to and retention in employment for people with disabilities. The main objectives set out in this agreement are as follows:

- **Appointment in 2024 of a National Disability Coordinator**, responsible for the operational management of disability policy and the associated budget.
- **Recruitment of at least 20 new employees with Recognized Disabled Worker Status (RQTH) in 2025.**
- **Implementation of measures** to adapt **workstations and working conditions** to the needs of the employees concerned.
- **Training of HR team and managers in the recruitment and integration of employees with disabilities.**
- **Raising awareness among all employees of the challenges of disability in the workplace.**
- **Strengthening cooperation with the Protected and Adapted Work Sector (STPA)** to promote responsible purchasing.

This agreement currently applies **to France**, covering approximately 3,200 employees. In the medium term, the group plans to capitalize on this system to **roll out and harmonize** best practices across **all its international subsidiaries**, once the robustness and effectiveness of the model implemented in France has been validated.

Ambitions & indicators

Objective	2023	2024
Employees with recognized disabled worker status: 2.5% in 2026	1.09	1.73
Purchase amount entrusted to the STPA: €32K by 2026	€23K	€88K

3-2-11 Table showing Scalian employees by age (S1-4, including MDR-A)

	Number	Percentage
Employees under 30	1,254	28%
Employees aged between 30 and 50	2,672	60
Employees over 50	531	12
Total number of employees	4,457	100

	Women	Men	Totals
Number of people in senior management positions. (<i>Top management</i>)	4	5	9
Gender distribution of people in senior management positions. (<i>Top management</i>)	44	56	100
Number of people in senior management positions. (<i>Extended top management</i>)	17	26	43
Gender distribution of people in senior management positions (<i>extended top management</i>)	40	60	100
Number of persons in management positions	144	352	496
Gender breakdown of people in management positions	29	71	100

Definitions of terms:

- "*Top management*" refers to positions at the highest level of management (Executive Committee or equivalent)
- "*Extended top management*" refers to positions at the highest level of management (Executive Committee or Leadership Team) and positions just below the highest level of management (N-1).
- Management positions refer to employees who have at least one direct report below them.

3-2-12 Occupational Health and Safety (S1-1, including MDR-P)

Occupational Health and Safety Policy

The Group has a health and safety policy that aims to protect its employees. Without limiting the scope of the requirements of applicable health and safety legislation and regulations, Scalian must:

- Ensure that health and safety measures and procedures are known and applied in all workplaces;
- Ensure that persons appointed to supervisory positions are capable of fulfilling all their responsibilities under applicable health and safety legislation;

- Provide the information, training, and supervision necessary to protect their health or ensure the safety of others;
- Provide appropriate protective equipment, materials, and devices, maintain them in good condition, and ensure that they are used in accordance with applicable health and safety legislation;
- Provide the persons concerned with written instructions on the measures and methods to be applied for their personal protection.
- Support the Health, Safety, and Working Conditions Committee (CSSCT) in carrying out its responsibilities under applicable health and safety legislation;
- Communicate with stakeholders on the findings of occupational health and safety reports;

This environment includes the layout of the premises and is linked to working practices and working conditions, which ensure the physical and psychological safety and health of all individuals. The organization of working conditions is reflected in our premises, those of our customers, or in the homes of our employees in the context of teleworking.

Ambitions & indicators

Objectives	2022	2023	2024
Absenteeism rate: less than 2%	2.90	2.20	2.30
Employee satisfaction rate regarding safety conditions: 95%	N/A	93	95

Other indicators related to occupational health and safety

Occupational Health and Safety indicators	2022 (France)	2023 (France)	2024
Number of work-related health problems (occupational diseases)	0	0	0
Number of recordable workplace accidents	5	7	24
Recordable workplace accident rate = (Number of recordable workplace accidents / Number of hours worked) * 1,000,000	1.18	1.5	3.4
Number of deaths following a workplace accident	0	0	0
Workplace accident fatality rate = (Number of workplace accident fatalities / Number of hours worked) * 1,000,000	0	0	0
Number of people with disabilities	30	31	80
Percentage of employees from minority or vulnerable groups among senior management (nationality different from the country of work or with disabilities)	N/A	N/A	4.8
Percentage of sites covered by a health and safety risk assessment (DUERP)	100	100	100

3-2-13 Social dialogue (S1, including MDR-P)

Policy promoting social dialogue (S1-5_01 / 02 / 03) (S1-4_04)

Scalian pursues an active social dialogue policy, structured around the principles of regular consultation with employee representatives. In France, this dialogue has resulted in the signing of more than 18 collective agreements negotiated with representative trade unions. These agreements define, in conjunction with management, objectives and commitments on major social issues, including gender equality in the workplace, the inclusion of people with disabilities, employee savings plans (profit-sharing), social protection (health and life insurance coverage), and sustainable mobility.

Other key issues, such as professional training and compensation policy, are regularly discussed at meetings of the Social and Economic Committees (CSE) and associated monitoring committees.

The performance of collective agreements is monitored annually through formalized monitoring committees involving employee representatives. These bodies assess the effectiveness of the measures implemented, analyze the results achieved in relation to the objectives set, and make recommendations for continuous improvement.

Scalian also has social governance mechanisms covering all material social issues such as health and safety at work, inclusion and diversity, quality of life at work, and skills development. These mechanisms take the form of dedicated committees (in particular the Health, Safety and Working Conditions Committee (CSSCT) and the Professional Equality Committee), which analyze relevant social indicators (e.g., comparative situation reports), the results of social policies, and incidents reported both at the operational level (management reviews, operational committees) and at the general level (annual report).

Finally, certain specific risks, such as psychosocial risks or social disputes, are subject to enhanced monitoring on a monthly basis by the Human Resources teams in the field (HR Managers, Regional Directors) and by the Group Social Affairs Department.

This structured social dialogue mechanism ensures regular monitoring of social impacts, helps to control identified material risks, and actively contributes to the continuous improvement of Scalian's social practices.

3-2-14 Engagement process with employees and employee representatives (S1-2)

General engagement process (S1-2_09 / 14)

Scalian has a structured employee engagement process, which is particularly well developed in France, where social dialogue is based on fully operational employee representative bodies. This process results in the conclusion of collective company agreements negotiated with representative trade unions, which benefit all employees.

Internationally, the organization varies according to local legal frameworks. To date, no employee representative bodies have been established in Spain or Germany. However, in Germany, social elections are planned for the 2025 financial year in order to gradually extend social dialogue mechanisms.

Across all its territories, Scalian applies the principles of the United Nations Global Compact, to which the Group adheres, including respect for the fundamental rights of workers. Each subsidiary adapts the Group's policies and processes to the local regulatory context. The centralization of HR management

processes via internal systems (notably *Neocase*) and the systematic validation of social acts (e.g., employment contracts, management of international employees) by the Social Affairs Department ensure the uniform application of social rules and regulatory compliance, including with regard to respect for human rights. The processes are governed by standardized models and procedures established at Group level.

Employee perspectives: how do they influence the company and its activities? (S1-2_01)

Social dialogue regularly incorporates employee perspectives into the management of activities. In France, monthly meetings of **the Social and Economic Committees (CSE)** are organized, including a quarterly update on workforce trends and economic outlook. These discussions allow employee representatives to share their observations on the regional impact of economic and organizational dynamics. This feedback is taken into account by management in forward planning for jobs, the development of HR policies, and the adjustment of social measures.

The company's commitment to its employees (S1-2_02 / 03 / 04 / 05)

Scalian formalizes its social commitments through several channels:

- Collective agreements negotiated with trade unions, covering employment, working conditions, diversity, and inclusion (e.g., the latest agreement dedicated to disability with specific support measures)
- Formal responses to elected members of the Social and Economic Committee (CSE), recorded in the minutes of monthly meetings,
- Active participation in **Mandatory Annual Negotiations (NAO)**,
- Monthly consultation via CSE meetings and regional representatives,
- Regular collective bargaining, which has led to the signing of 20 agreements over the last five years.

To date, these commitments mainly apply to France, due to the specific legal structure governing employee representation. Operational oversight of these commitments is provided at the highest management level of the Group by the **Chief Operating Officer (COO), Jean-Charles de Bordas**, who ensures that Scalian's social commitments are respected internationally.

Finally, as a signatory to **the United Nations Global Compact**, Scalian reaffirms its long-term commitment to respecting the fundamental rights of workers and integrating social issues into its overall strategy.

Ambitions & indicators

Social dialogue	2022 (France)	2023 (France)	2024
Percentage of employees covered by a collective bargaining agreement	100	100	100
Percentage of employees represented by an elected staff representative	100%	100	France: 100%
Number of meetings held between employee representatives and management representatives	46	56	50
Number of strike days or hours of labor disputes per year	0	0	0

Scalian's social policy is based on a strong commitment to respecting fundamental rights, quality of life at work, and equal treatment. The company implements a series of structured actions, supported by robust internal policies, collective agreements, and operational measures aimed at preventing social risks and promoting a healthy, fair, and inclusive working environment. This commitment is reflected in concrete actions on key issues: skills development, inclusion and diversity, health and safety, work-life balance, and support for environmental transitions. Particular attention is paid to managerial dynamics, with programs dedicated to improving managers' skills and preventing psychosocial risks.

The quality of the social climate is rigorously monitored, in particular through the *Great Place to Work* certification, which is regularly renewed. The results show a high level of employee satisfaction, consolidating the sense of belonging and confidence in the group's management model.

In this way, we align our social performance with international standards, ensuring an active contribution to the well-being and professional development of our employees, while ensuring the social resilience of our organization in the face of economic and environmental changes.

4/ Governance

4-1 Description of ESG governance

Scalian's ESG governance is based on a structured, cross-functional system that ensures the consistent integration of sustainability issues into all strategic and operational aspects of the company. It is based on the principles of transparency, accountability, and continuous improvement, in line with European standards (CSRD, ESRS) and the expectations of our reference shareholder, Wendel.

Integrated, multi-level governance

Scalian's governance structure is based on three complementary levels:

- **The Executive Committee (COMEX):** It sets the Group's broad strategic directions and ensures the integration of ESG issues into medium- and long-term planning. Each strategic decision is assessed in terms of its environmental, social, and compliance impacts.
- **The Internal Audit Committee:** The Internal Audit Committee is a key body in Scalian's governance. It meets quarterly with representatives of the Wendel Group and several members of Scalian's COMEX and support functions, including the ESG team. This committee is responsible for ensuring the reliability, integrity, and transparency of our internal control and risk management systems, as well as our financial and non-financial *reporting* processes. Through its work, it ensures that the monitoring and prevention mechanisms in place are robust, consistent, and compliant with best governance practices.

By exercising this strategic oversight role, the Internal Audit Committee helps to strengthen stakeholder confidence in the soundness of our organization and the transparency of the information we disclose.

- **The ESG Committee:** Created in 2024, this committee embodies the Group's commitment to structuring its sustainability management. It develops the ESG roadmap, coordinates the thematic subcommittees (Environment & Climate, Social Performance, Responsible Purchasing, and Ethics & Compliance), monitors key indicators, and ensures the quality of sustainability reporting.
- **The ESG subcommittees:** Autonomous within their scope, these bodies ensure the practical implementation of ESG policies, with quantified objectives, budgeted action plans, and regular reporting. They bring together experts from functional departments, subsidiaries, and business lines.

Governance aligned with best market practices

Scalian ensures that its ESG governance is aligned with the most demanding market standards. In particular, the Group applies:

- The CSRD and ESRS guidelines, particularly with regard to double materiality,
- The principles of the *Global Reporting Initiative* (GRI),
- The requirements of the Wendel Group, which considers ESG governance to be a lever for sustainable value creation and a key criterion for evaluating its investments.

A lever for sustainable performance

At Scalian, ESG governance is considered not only a regulatory obligation, but also a strategic differentiator, a risk management tool, and a factor in attracting talent, customers, and investors. It enables:

- Anticipate and manage non-financial risks
- Promote responsible innovation, particularly in critical areas,
- Ensure consistency between the group's commitments and stakeholder expectations.

A dynamic of continuous transformation

Finally, Scalian's ESG governance is designed as a living system, capable of adapting to regulatory changes, market priorities, and the Group's ambitions. It is enriched each year through:

- Internal audits,
- The development of employees' skills in ESG issues,
- Structured dialogue with internal and external stakeholders,
- Quarterly reviews with the reference shareholder on ESG objectives and progress made.

4-2 Introduction to the context

Scalian's business conduct is governed by a rigorous framework based on integrity, transparency, compliance with laws, and enhanced responsibility towards both internal and external stakeholders. This requirement is fully aligned with the themes defined in the ESRS G1 standard – Business Conduct, in particular:

- Corporate culture and ethical behavior,
- Professional alert system (*whistleblowing*),
- Relationships with suppliers and purchasing practices,
- Prevention of corruption and anti-competitive practices,
- Political engagement and lobbying,
- Animal welfare (not applicable to Scalian),
- Responsible taxation.

This section presents an analysis of **the main Impacts, Risks, and Opportunities (IRO)** associated with these topics, as identified in Scalian's double materiality matrix, cross-referenced with the expectations of the Wendel Group.

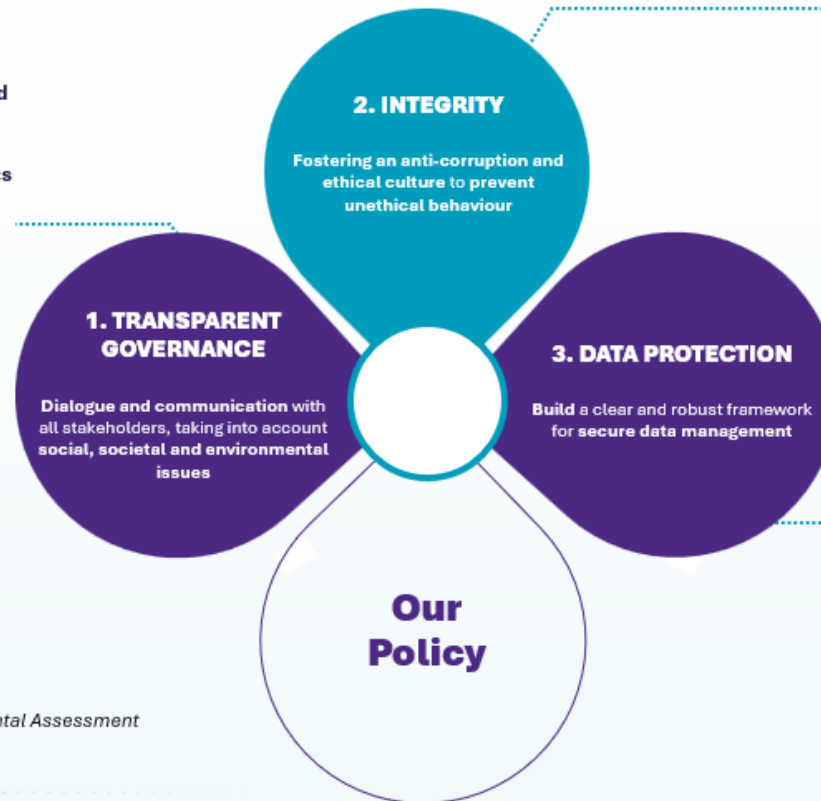
4-2-1 Description of material issues, business conduct, and compliance (G1, SBM-3)

ESRS	Detailed theme	I	R	O	Horizon	Summary description
ESRS G1	G1 - Conduct of business Corporate culture	X	X	X	Short Term	<p>Impact: a corporate culture based on excellence, commitment, and entrepreneurship, and a governance structure geared toward integrating ESG issues into our activities.</p> <p>Risks: Scalian may face high and low risks in terms of corporate culture:</p> <p>1) High risk factors such as pressure to deliver results, a customer-focused culture, and high staff turnover.</p> <p>2) Low risk factors such as consultants being far removed from their parent company, which can weaken their sense of belonging to the company and slow down their professional development.</p> <p>Opportunity: Reduction of financial risks, opportunities for sustainable financing, improvement of brand image (greater transparency), better management of the value chain.</p>
ESRS G1	G1 - Conduct of business Whistleblower protection	X	X	X	Short term	<p>Impact: Whistleblower alert system and internal procedures that could harm our stakeholders</p> <p>Risk: Scalian may face both high and low risks:</p> <p>Market risk factors such as customer confidentiality (whistleblowers who expose misconduct related to customer projects may face difficulties in preserving customer confidentiality when reporting their concerns), reputation management (Scalian is highly dependent on its reputation and may be concerned about potential damage to its image if whistleblowers publicly expose internal problems), customer retaliation (whistleblowers who report misconduct related to customer projects may fear retaliation from the customer, who may have significant influence or leverage over Scalian).</p> <p>Opportunity: Resolution of failures, continuous improvement of management systems. Enhanced brand image through transparency and fair practices.</p>
ESRS G1	G1 - Business conduct Corruption and bribery		X	X	Short term	<p>Risk: Damage to reputation and/or financial losses (fines, or even exclusion from public procurement contracts) that may result from a violation of anti-corruption legislation.</p> <p>Opportunity: Prevention of anti-competitive behavior.</p>

ESG POLICY: TRANSPARENT GOVERNANCE

Ambition 1 :

- **Strengthen dialogue with our internal and external stakeholders** (shareholders, suppliers, employees, etc.)
- **Develop internal committees: ESG, Ethics & Compliance, etc.**
- **Publish non-financial, accessible and transparent reporting**



Ambition 2 :

- Align our **policies and procedures to create a solid foundation** applicable to all the countries in which we operate
- Strengthen the Group-wide whistleblowing system via the **reporting platform**
- **Implement internal controls and** periodic audits of all Group employees
- **Raise** employees' awareness of good professional and ethical business practices

Ambition 3 :

- Comply with **GDPR** and local regulations, backed by a **robust data protection framework**
- **Protecting and securing our information system** against cyberattacks
- **Train employees in the protection of personal data** and the security of information systems



GRI-205 and 206: Fight against corruption
GRI-308 and 414 : Supplier Social and Environmental Assessment
GRI-418 : Customer Data Privacy

4-2-2 Ethics and compliance policy (G1-1, G1-2, G1-3 including MDR-P)

Scalian's ethics policy forms the basis of its commitment to responsible business conduct. It is part of a dynamic approach to setting an example, preventing risks, and ensuring regulatory compliance, in line with the requirements of the ESRS G1 – *Business Conduct* standard.

Fundamental principles of the ethics policy

Scalian's ethics policy is based on the following principles:

- **Integrity:** Rejection of all forms of corruption, conflicts of interest, and unfair practices.
- **Transparency:** Clear communication of ethical rules, expectations, and responsibilities.
- **Respect for people:** Promotion of a working environment based on dignity, inclusion, and equality.
- **Responsibility:** Obligation for everyone to behave in an exemplary manner, in compliance with the law, professional standards, and the public interest.

These principles are enshrined in a Code of Ethics that is distributed to all employees and updated regularly.

Compliance system and internal mechanisms

To ensure the effectiveness of this policy, Scalian deploys a coherent set of prevention, detection, and treatment mechanisms:

- **Whistleblowing channel:** accessible to all (employees, suppliers, partners) via a secure and anonymous platform, in accordance with the European directive on the protection of whistleblowers.
- **Anti-corruption charter and procedures:** in accordance with the Sapin II, FCPA, and UK *Bribery Act* laws, incorporating regular training, contractual clauses, and targeted audits.
- **GDPR policy:** strict supervision of personal data protection, including monitoring tools, designated representatives, and a continuous improvement process.
- **Supplier monitoring:** contractual clauses, mapping of non-compliance risks, periodic self-assessments on ethical practices.
- **Ethics and compliance committee:** strategic management of ethical governance, arbitration of complex reports, annual review of systems.

Training and awareness

Promoting a culture of ethics is a priority. This is achieved through a structured training plan that includes a mandatory module for all employees upon hiring, which is then repeated every two years. Specific sessions are organized for those most exposed to risk, while regular internal communication campaigns reinforce awareness.

Indicators and governance of the system

Scalian has implemented monitoring indicators to measure the effectiveness of its ethics and compliance policy:

- Coverage rate for mandatory training,
- Number of Ethics and Compliance committees organized per year,
- Number of policies or new documents created or revised annually

- Number of proven cases of corruption, measures taken, legal action

4-2-3 Internal control and ethical management systems

Ethical business conduct at Scalian is based on an integrated approach to internal control, combining prevention, monitoring, and steering tools to ensure that the organization is aligned with the principles of compliance, integrity, and transparency.

Objectives of ethical internal control

Internal control systems have the following objectives:

- Identify and prevent ethical and compliance risks at the level of the company and its value chain;
- Ensure regulatory compliance (Sapin II, GDPR, duty of care, anti-corruption legislation);
- Guarantee the reliability of internal processes, particularly in terms of contracting, data management, purchasing, and human resources;
- Create an organizational culture based on exemplary behavior and individual responsibility.

Operational measures put in place

Scalian's internal control system includes:

- Ethical and compliance risk mapping: annual review incorporating audit feedback, reported incidents, regulatory developments, and stakeholder feedback.
- Documented internal procedures: including policies on anti-corruption, conflict of interest management, alert handling, and data protection.
- Ethical alert reporting and management system:
 - Accessible online (dedicated platform),
 - Handled by an independent and confidential ethics unit,
 - Follow-up on processing times and corrective measures implemented.
- Internal audits and compliance reviews:
 - Conducted periodically by the Quality Department, sometimes with the support of external auditors,
 - Focused on risk areas or critical entities (sensitive projects, strategic purchases, foreign subsidiaries).

Governance and management

The system is managed by several complementary bodies:

- **The Internal Audit Committee** meets four times a year and brings together employees from the Wendel Group as well as certain members of Scalian's Executive Committee, the ESG Department, the IT Department, and the Ethics and Compliance Department. This committee oversees the effectiveness of internal control mechanisms and ensures that the main risks to which we are exposed—financial, operational, ESG, ethical, or technological—are identified, assessed, and properly managed. It monitors the work of internal and external auditors, reviews audit plans, conclusions, and recommendations, and verifies that corrective actions are implemented in a timely manner.

The committee also helps to ensure the quality and compliance of our financial and ESG reporting by reviewing the appropriateness of accounting methods and compliance with regulatory standards. It also pays particular attention to ensuring compliance with our ethical and compliance commitments, particularly with regard to anti-corruption legislation, the GDPR, and the duty of care.

- **The Ethics and Compliance Committee**, chaired by a member of senior management, oversees:
 - The annual assessment of ethical risks,
 - The validation of corrective action plans,
 - The monitoring of major alerts and incidents.
- **The Ethics and Compliance Function:**
 - Regulatory monitoring,
 - Assistance to operational departments in implementing rules,
 - Contribution to team training.
- **The Quality Department:**
 - Integrates ethical considerations into internal audits,
 - Ensures consistency between business processes and ethical standards.

Continuous improvement

The internal control system is regularly reviewed to adapt to:

- Regulatory changes (e.g., transposition of the CSRD, strengthening of the duty of care),
- Changes in internal practices and stakeholder expectations,
- Feedback from incidents handled and audits conducted.

Process reviews are also conducted periodically, with the aim of advancing the entire system toward a level of excellence.

4-2-4 Reporting, indicators, and ethical performance

Transparency on ethical performance is a fundamental pillar of Scalian's responsible governance approach. Through structured reporting and dedicated indicators, the company continuously measures and improves the effectiveness of its ethical and compliance systems.

Objectives of ethical reporting

Reporting on business conduct has several purposes:

- Ensuring the traceability of commitments made in terms of ethics, integrity, and compliance
- Reporting to internal stakeholders (management committee, Wendel shareholder, employees) and external stakeholders (customers, partners, regulatory bodies),
- To monitor ethical performance on an ongoing and structured basis
- Identify areas for improvement based on trends, discrepancies, and reported events.

Key indicators monitored

In order to assess the effectiveness of its governance, ethics, and compliance system, Scalian has developed a structured set of performance indicators aligned with international standards, in particular the GRI (Global Reporting Initiative) standards and the European ESRS G1 requirements. These indicators cover several key aspects of our governance:

Objectives	2024
Number of ESG committees organized per year with a 75% quorum: ≥ 2	1
Number of ethics and compliance committees organized per year with 75% quorum: ≥ 2	1
Number of policies or new documents created or revised annually	2

Performance review and strategic integration

The results of ethics reporting feed into:

- Corrective action plans,
- Targeted training programs,
- Review of internal procedures (Code of Ethics, whistleblowing system, supplier contracts),
- Dialogue with stakeholders (public clients, industrial partners, investors).

This dynamic helps to establish ethical performance as a cross-functional strategic lever, on a par with economic performance and innovation.

Towards CSRD-ready consolidation

With a view to achieving full compliance with the CSRD directive and ESRS standards, we are continuing to gradually integrate our dual materiality into its governance indicators, including:

- The link between ethical indicators and impact on stakeholders,
- The intersection between ethical performance and operational performance,
- The reliability, auditability, and comparability of the data transmitted.

4-2-5 Conclusions

The integration of ethical, compliance, and responsible governance issues is a strategic pillar of our ESG approach. Based on the themes of the ESRS G1 standard – *Business conduct*, our company has structured a robust policy centered on:

- A rigorous analysis of material issues, impacts, risks, and opportunities (IRO),
- A formalized ethical framework including a code of conduct, whistleblowing mechanisms, an anti-corruption policy, and appropriate oversight,
- Robust internal control mechanisms to prevent, detect, and manage misconduct,
- A transparent reporting system, aligned with the expectations of its internal and external stakeholders, and currently being consolidated to meet the requirements of the CSRD directive.

Beyond regulatory obligations, this approach reflects a strong commitment to embodying ethical leadership based on trust, integrity, and responsibility. Scalian believes that business ethics is not simply a matter of compliance, but rather a lever for sustainable performance, attractiveness, and resilience.

4-3 Duty of care and value chain (GOV-4)

Scalian's compliance and ethics policy is part of a broader approach to social responsibility across its entire value chain. Although not directly subject to the legal obligation of duty of care (within the meaning of French law), the Group adopts a deliberately proactive approach, incorporating future regulatory expectations (European directive currently being adopted – CSDDD) and the best practices of its stakeholders, in particular the Wendel Group.

Risk mapping and management in the value chain

Our approach is based on regularly updated supplier risk mapping, which enables us to identify and prioritize non-compliance risks. These risks relate in particular to respect for human rights and working conditions—such as the prevention of forced labor, safety, and diversity—but also to ethical issues such as the fight against corruption, fraud, and conflicts of interest. They also include risks related to data confidentiality, cybersecurity, and digital sovereignty, as well as the environmental impacts associated with certain indirect purchases (information technology, travel, energy, etc.). Each segment of our value chain—service providers, subcontractors, freelancers, and partners—is thus assessed in proportion to its level of criticality.

Integration of ethical clauses and contractual provisions

To translate these commitments into our practices, we systematically incorporate ethical and compliance clauses into our contracts. We have also defined a supplier charter that sets out our expectations in terms of human rights, ethics, social responsibility, and governance. These commitments are accompanied by appropriate control mechanisms, combining self-assessments, required certifications (e.g., ISO 27001 or ISO 14001) and, where necessary, targeted audits. All of these mechanisms are aligned with the OECD Guidelines, International Labor Organization standards, and the main international ESG benchmarks.

Vigilance and alert mechanisms

To strengthen our vigilance, we have opened our internal alert channel to external parties, including suppliers and partners. This confidential, multilingual system guarantees total protection against retaliation and ensures that reports are handled in a formalized and traceable manner, under the supervision of the Ethics Committee. Alerts relating to suppliers are subject to specific analysis and may give rise to corrective action plans or even contractual termination in the event of serious breaches.

Support and dialogue with stakeholders

We also believe that vigilance must be accompanied by constant dialogue with our stakeholders. We therefore carry out awareness-raising activities among our internal buyers and specifiers, promote the development of long-term partnerships with high value-added suppliers, and actively monitor regulations in order to anticipate future obligations, whether they concern artificial intelligence, cybersecurity, or responsible digital technology.

Through this approach, we are making due diligence a strategic lever for strengthening resilience, sustainability, and trust within our value chain.

4-4 Anti-corruption (G1)

The fight against corruption is a strategic priority for Scalian, both to preserve our integrity and to meet legal obligations and the growing expectations of our stakeholders. In a complex international context, Scalian intends to demonstrate zero tolerance for any form of corruption, influence peddling, or illegal practices.

Regulatory framework and Scalian's commitments

Scalian's anti-corruption policy is in line with the main legislation in force, in particular:

- The Sapin II Law (France),
- The FCPA (*Foreign Corrupt Practices Act* – United States),
- The UK Bribery Act (United Kingdom),
- The OECD Guidelines for the Prevention of Bribery of Foreign Public Officials in International Business Transactions.

Scalian is committed to complying with these principles in all its areas of activity, including Europe, India, North Africa, and North America.

Prevention and control measures, our objectives:

Scalian's anti-corruption program is based on eight pillars, in accordance with the recommendations of the AFA (French Anti-Corruption Agency):

- Code of ethics: signed by 100% of employees via the EQS platform by 2026.
- Risk mapping: regularly updated at regional, subsidiary, and major project levels (target: 100% of regions assessed every three years).
- Internal procedures: clear rules of conduct regarding gifts, invitations, conflicts of interest, and sponsorship.
- Third-party assessment: integration of anti-corruption criteria into the purchasing process, contracts, and audits where necessary.
- Employee training: mandatory modules for 100% of employees and managers on corruption, fraud, and money laundering.
- Ethics hotline: open to all internal and external stakeholders, with strictly confidential treatment.
- Internal control system: periodic audits, compliance checks, incident analysis.
- Disciplinary sanctions and corrective measures: in the event of proven misconduct.

Monitoring indicators

The system is monitored using dedicated indicators from the Ethics & Compliance plan, including:

Objectives	2022	2023	2024
Percentage of employees trained in anti-corruption, fraud, and money laundering: 100%	N/A	8	49

Percentage of employees who have signed the code of ethics via the EQS platform: 100% by 2026	0	0	0
Number of proven cases of corruption, measures taken, legal action: < 5/year	0	0	0
Follow-up on the processing of reports (number, deadlines). Acquittal: ≤ 7 days; processing: ≤ 90 days	0	0	0

Governance of the anti-corruption program

Governance is ensured by:

- The Ethics & Compliance Committee, which monitors identified risks and incidents and overlooks action plans,
- The Ethics and Compliance Function, which oversees training, mapping, and third-party review processes,
- The Legal Department and the Quality Department, which provide support to subsidiaries and projects.

Conclusion

Scalian considers the fight against corruption not only as a regulatory obligation, but also as a fundamental factor in ethical performance, reputation protection, and differentiation in its markets. By constantly strengthening its system, the Group affirms its position as a responsible, credible, and reliable player, in line with the values upheld by its customers and shareholders.

4-5 Beyond material issues: data security policy (MDR-A)

In the context of rapid digital transformation, data security is a strategic issue for Scalian. Although this topic does not systematically appear as a priority in the materiality map, it is the subject of a proactive and structured policy, in line with regulatory obligations (GDPR, NIS2), customer expectations, and growing demands for digital sovereignty.

Challenges and positioning

Scalian operates in sensitive sectors (defense, aeronautics, rail, healthcare, energy), where cyber risk management is essential to trust and performance. The Group also manages personal and confidential data, particularly in the context of its consulting, R&D, and project management activities. There are multiple challenges:

- Protection of personal data (customers, employees, candidates),
- Preservation of the confidentiality of project and customer data,
- Prevention of cyberattacks (ransomware, intrusions, exfiltration),
- Compliance with international regulations (GDPR, CNIL, sectoral directives),
- Cloud infrastructure sovereignty (location, certifications).

Information security governance

The security policy is managed by a dedicated function (CISO – Chief Information Security Officer), in conjunction with Senior Management, the Group IT Department, and the Executive Committee. Key roles include:

- The CISO: defines strategy, oversees audits, manages major incidents,
- The DPO (Data Protection Officer): ensures GDPR compliance, handles stakeholder requests (access, deletion, consent),
- IT teams: ensure the technical implementation of security measures (authentication, segmentation, backups, *patching*).

Technical and organizational measures

The measures deployed cover all critical areas:

- Infrastructure and systems: firewall, VPN, SIEM, monitoring, redundancy, disaster recovery/business continuity plans
- Access control: strong authentication, rights management, two-factor authentication (MFA),
- Workstation protection: antivirus, encryption, mobility management (MDM),
- Employee awareness: mandatory e-learning modules, *phishing* test campaigns, procedures in case of suspected incidents,
- Incident management procedures: classification, traceability, notification to the CNIL within 72 hours if necessary.

Monitoring indicators and certifications

Cybersecurity objectives	2022	2023	2024
Percentage of employees trained in cybersecurity: 80%	71	58.9	48.46
Number of critical incidents involving customer data: 0	0	0	0
Average time to resolve critical incidents < 72 hours	<24 hours	<24 hours	<24 hours
Percentage of sites covered by a tested disaster recovery plan/business continuity plan: 100%	100	100	100
Percentage of sites certified ISO 27001: 100% of data centers	50	50	100

Audits are conducted internally and by independent bodies. Scalian also ensures that its *cloud* service providers are ISO 27001 or HDS certified.

Commitments to customers and the ecosystem

Scalian also supports its customers in integrating security from the design stage of their systems and software (the "*security by design*" approach), through:

- Embedded cybersecurity services,
- GDPR compliance solutions by design,
- Penetration testing and secure code reviews.

Conclusion

Beyond strict compliance, Scalian's information security policy is based on resilience, trust, and responsible innovation. This proactive approach, integrated at all levels of the organization, is a major differentiating factor in its markets and a guarantee of reliability for its clients, employees, and partners.

5 / Appendices

5-1 ESRS table: Applicability and justifications

ESRS standards	Applicability	Justification if applicable/not applicable
ESRS E1	Applicable	Material topic: climate strategy, transition plan, SBTi, carbon footprint.
ESRS E2	Not applicable	No direct or indirect pollutant emissions in our service activities.
ESRS E3	Not applicable	No activity in areas of water stress or significant use of water resources.
ESRS E4	Not applicable	No activities or sites located in areas of sensitive biodiversity.
ESRS E5	Partially applicable	Tertiary activities with limited waste; partially covered through responsible purchasing and responsible digital practices.
ESRS S1	Applicable	Material topic: HR policy, diversity, quality of life at work, integrated social indicators.
ESRS S2	Not applicable	No use of workers in the value chain (insignificant subcontracting).
ESRS S3	Not applicable	No direct impact on local communities; no operations in sensitive areas.
ESRS S4	Not applicable	No direct relationship with end consumers or individual users.
ESRS G1	Applicable	Ethics policy in place and figures provided

5-2 CSRD requirements and related chapters

Chapter / Section	Chapter/Section Title	CSRD / ESRS	SDG	Global Compact Principles	GRI
1	General Information				
1-2	Governance and interactions	GOV-1			
1-2-1	The Executive Committee	GOV-2			
1-2-2	Functioning of the ESG Committee and Subcommittees	GOV-2			
1-3	Strategy, Business Model, and Value Chain	SBM-1			
1-3-2	Business model	SBM-1			
1-3-4	Stakeholder engagement	SBM-2			
1-4	Material issues	SBM-3			
1-4-2	Scalian's ESG policy	GOV-3			
2	Environment				
2-1	Description of IRO identification	E1-IRO1			
2-1-1	Presentation of IROs	E1			
2-1-2	Transition risk tables, physical risks, and resilience strategy	E1, SBM-3	4, 7, 9, 11, 12, 13, 15	Principles 7-8-9	301, 302, 304, 305, 306 307
2	How can we reduce and mitigate our carbon footprint and adapt to climate change?	E1-1 E1-4, E1-5, E1-6	4, 7, 9, 11, 12, 13, 15	Principles 7-8-9	302, 305, 307
2-2-1	Transition plan	E1, E3, E4			302, 305, 307
2-3	Environment & Climate Policy	E1-2, including MDR-P	7, 12, 13, 15	Principles 7-8	
2-4	Carbon Footprint®	E1-6	13	Principles 7-8	305
2-4-1	Employees covered by ISO 14001	E1	7, 12, 13, 15	Principles 7-8	306, 307
3	Social				
3-2	Own staff	S1	3, 4, 5, 8, 10		
3-2-1	Introduction to the context and IRO	SBM-3_2, SBM-3_3			

3-2-2	Table of risks and opportunities related to the workforce	SBM-3_5	3, 4, 5, 8, 10	Principles 1 to 6	403, 404, 405, 410
3-2-3	HR Policy	S1 including MDR-P	3, 4, 5, 8, 10	Principles 1 to 6	
3-2-4	Table of Social Performance Targets	S1 including MDR-T	3, 4, 5, 8, 10		
3-2-5	Employee satisfaction assessment	H1-4 S1-2_6, S1-2_15			
3-2-6	Workforce characteristics	S1-6			
3-2-7	Training and skills development	S1-1 including MDR-P, S1-4_7	3, 4, 8	Principles 1-2	404
3-2-8	Equality and Diversity	S1-9	4, 5, 10	Principles 1-2-6	405, 406
3-2-9	Equal opportunities/gender equality	S1-4 including MDR-P	4, 5, 10	Principles 1-2-6	405, 406
3-2-10	Disability	S1-2_7 / 10 / 11, S1-1_1			
3-2-11	Table of Scalian employees by age	S1-4 including MDR-A			
3-2-12	Health and Safety at Work	S1-1 including MDR-P	3, 8	Principles 1 - 2	403, 410
3-2-13	Social dialogue	S1 including MDR-P	8	Principle 3	402, 407
3-2-14	Process for engaging with workers and worker representatives	S1-2	8	Principle 3	407
4	Governance				
4-2	Introduction to the Context of IROs	G1 SBM-3			
4-2	Description of material issues, business conduct, and compliance	G1, SBM-3			
4-2-2	Ethics and compliance policy	G1-1, G1-2, G1-3 including MDR-P	4, 16	Principles 10	205, 206
4-3	Duty of care	GOV-4	4, 16	Principles 10	308, 141, 418
4-4	Fight against corruption	G1	16	Principle 10	205
4-5	Data security policy	MDR-A	16		418

5-3 Correspondence table and associated performance indicators

Report chapter	CSRD theme	Performance indicator	SCALIAN objectives	ESRS indicator(s)	SDGs concerned	GRI equivalent(s)
Environment						
2-4	Targets and metrics related to climate change mitigation	Carbon footprint	2030 targets compared to 2023: Scope 1 & 2: -54.6% in absolute terms (tCO ₂ e) Scope 3: -61.1% in intensity (tCO ₂ e/FTE)	E1-4 / E1-5 / E1-6	SDG 9 / SDG 11 / SDG 13	GRI 305-1 to 305-5
2-4	Targets and metrics related to climate change mitigation	Carbon intensity per employee (tCO ₂ e/FTE)		E1-2 / E1-4	SDG 13	GRI 305-4
2-4	Targets and metrics related to climate change mitigation	Carbon intensity per revenue (kgCO ₂ e/k€ of revenue)		E1-2 / E1-4	SDG 13	GRI 305-4
2-2-1	Climate change action plans and resources	Percentage of hybrid/electric vehicles		E1-3, including MDR-A	SDG 7 / SDG 11 / SDG 12 / SDG 13	GRI 302-1
2-2-1	Climate change action plans and resources	Percentage of electric vehicles	100% electric vehicles by 2033	E1-3, including MDR-A	SDG 7 / SDG 11 / SDG 12 / SDG 13	GRI 302-1
2-2-1	Action plans and resources related to climate change	Energy consumption across all our sites (kWh)		E1-3, including MDR-A, E1-4	SDG 12 / SDG 13	GRI 302-1 / 302-4
2-2-1	Action plans and resources related to climate change	Percentage of renewable energy at our sites (%)	100% renewable energy at our sites by 2025	E1-5: Energy consumption and energy mix	SDG 7 / SDG 12 / SDG 13	
2-4	Employees covered by ISO 14001 certification	Environmental training completion rate	75% of employees in 2025	E1-4 / S1-13	SDG 4 / SDG 12	
2-4-1	Employees covered by ISO 14001 certification	Environmental compliance rate (%)	85% environmental compliance rate	E1	SDG 6 / SDG 7 / SDG 11 / SDG 12 / SDG 13	GRI-307-1

2-5	Another environmental issue addressed by Scalian: waste and the circular economy	Total weight of waste - non-hazardous and hazardous (tons)		E5-1 / E5-2 / E5-5	SDG 13 / SDG 15 SDG 12	GRI 306-2
2-5	Another environmental issue addressed by Scalian: waste and the circular economy	Weight of hazardous waste: waste electrical and electronic equipment (WEEE) (kg)		E5-5 / E2-4	SDG 13 / SDG 15 SDG 12	GRI 306-2
2-5	Another environmental issue addressed by Scalian: waste and the circular economy	Percentage of hazardous waste (WEEE) recycled (%)		E5-3 / E5-5 / E2-4	SDG 13 / SDG 15 SDG 12	GRI 306-2
Social						
3-2-1	Own workforce - Employees and non-employees subject to identified impacts	Number of employees		SB-3_02	SDG 10	GRI 401-1
3-2-1	Own workforce - Employees and non-employees subject to identified impacts	Number of non-employees		SB-3_02	SDG 10	
3-2-5	Employee satisfaction assessment	Overall satisfaction rate – Great Place to Work (%)	85% satisfaction (GPTW assessment)	S1-4 / S1-2_06 / S1_2_15	SDG 3	
3-2-5	Employee satisfaction assessment	Job satisfaction rate - FESCO (%)		S1-4 / S1-2_06 / S1_2_15		
3-2-6	Workforce characteristics	Number of employees by gender and country		S1-6	SDG 10	GRI 401-1
3-2-7	Training and skills development	Percentage of employees trained annually (%)	50% of employees trained annually	S1-1, including MDR-P / S1-4_07	SDG 4 / SDG 8 / SDG 10	
3-2-7	Training and skills development	Percentage of employees whose performance and career development have been assessed (%)		S1-1, including MDR-P / S1-4_07	SDG 10	GRI 404-3
3-2-7	Training and skills development	Average number of training hours per employee (hours)		S1-1, including MDR-P / S1-4_07	SDG 4 / SDG 8 / SDG 10	GRI 404-1
3-2-9	Equal opportunities / gender equality	Percentage of women in management positions	30% of managers are women	S1-4, including MDR-P S1-9	SDG 5 / SDG 10	GRI 405-1

3-2-9	Equal opportunities / gender equality	Percentage of women represented in technical and business fields	30% of women represented in technical and business fields	S1-4, including MDR-P S1-9	SDG 5 / SDG 10	GRI 405-1
3-2-9	Equal opportunities / gender equality	Gender pay gap (for equivalent positions and working hours)	Gap less than 2%	S1-4, including MDR-P S1-16	SDG 5 / SDG 10	GRI 405-2
3-2-9	Equal opportunities / gender equality	Gender pay gap (unweighted)		S1-4, including MDR-P S1-16	SDG 5 / SDG 10	GRI 405-2
3-2-9	Equal opportunity / gender equality	Annual promotion rate	20% promotions per year	S1-4, including MDR-P	SDG 10	
3-2-9	Equal opportunities/gender equality	Ratio of the total annual remuneration of the highest-paid individual to the median total annual remuneration of all employees		S1-4, including MDR-P S1-16	SDG 10	GRI 405-2
3-2-10	Disability	Employees with recognized disabled worker status	2.5% of employees with RQTH status	S1-1_01 S1-2_07 / 10 / 11	SDG 8 / SDG 10	
3-2-10	Disability	Amount of purchases entrusted to the Sheltered and Adapted Work Sector (k€)	€32k by 2026	S1-1_01 S1-2_07 / 10 / 11	SDG 8 / SDG 10	
3-2-11	Breakdown of Scalian employees	Distribution of employees under 30, between 30 and 50, and over 50 (number and %)		S1-4, including MDR-A	SDG 8 / SDG 10	GRI 401-1
3-2-11	Distribution of Scalian employees	Distribution by gender of persons in senior management positions (number and %)		S1-4, including MDR-A S1-9	SDG 5 / SDG 10	GRI 405-1
3-2-11	Distribution of Scalian employees	Distribution by gender of persons in senior management positions (number and %)		S1-4, including MDR-A S1-9	SDG 5 / SDG 10	GRI 405-1
3-2-11	Breakdown of Scalian employees	Breakdown by gender of people in management positions (number and %)		S1-4, including MDR-A S1-9	SDG 5.5 / SDG 10	GRI 405-1
3-2-12	Occupational Health and Safety	Absenteeism rate (%)	Less than 2% absenteeism	S1-1, including MDR-P	SDG 3 / SDG 8	GRI 403-2

3-2-12	Health and Safety at Work	Employee satisfaction rate regarding safety conditions (%)	95% satisfaction rate	S1-1, including MDR-P	SDG 8	
3-2-12	Occupational Health and Safety	Number of work-related health issues (occupational illnesses)		S1-1, including MDR-P	SDG 3 / SDG 8	GRI 403-10
3-2-12	Occupational Health and Safety	Number of recordable workplace accidents		S1-1, including MDR-P	SDG 3 / SDG 8	GRI 403-9
3-2-12	Occupational Health and Safety	Recordable accident rate ⁵		S1-1, including MDR-P	SDG 3 / SDG 8	GRI 403-9
3-2-1	Occupational Health and Safety	Number of deaths due to workplace accidents		S1-1, including MDR-P	SDG 3 / SDG 8	GRI 403-9
3-2-12	Occupational Health and Safety	Workplace accident fatality rate ⁶		S1-1, including MDR-P	SDG 3 / SDG 8	GRI 403-9
3-2-12	Occupational Health and Safety	Number of people with disabilities		S1-1, including MDR-P	SDG 8 / SDG 10	
3-2-12	Occupational Health and Safety	Percentage of employees from minority or vulnerable groups among senior management (%)		S1-1, including MDR-P	SDG 8 / SDG 10	
3-2-12	Health and Safety at Work	Percentage of sites covered by a health and safety risk assessment (DUERP)		S1-1, including MDR-P	SDG 8	
3-2-14	Process for engaging with workers and worker representatives	Percentage of employees covered by a collective bargaining agreement (%)		S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	SDG 16	
3-2-14	Process for engaging with workers and worker representatives	Percentage of employees represented by an elected employee representative (%)		S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	SDG 16	

⁵ Recordable workplace accident rate = (number of recordable workplace accidents / number of hours worked) * 1,000,000

⁶ Workplace accident fatality rate = (Number of workplace accident fatalities / number of hours worked) * 1,000,000

3-2-14	Process for engaging with workers and worker representatives	Number of meetings held between employee representatives and management representatives	55 (France)	S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	SDG 16	
3-2-14	Process of engagement with workers and worker representatives	Number of strike days or hours of labor disputes per year		S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	SDG 16	
Governance						
4-2-4	Reporting, indicators, and ethical performance	Number of ESG committees organized per year with 75% quorum	At least 2 committees organized annually	G1	SDG 13 / SDG 16	
4-2-4	Reporting, indicators, and ethical performance	Number of ethics and compliance committees organized per year with a 75% quorum	At least 2 committees organized annually	G1	SDG 16	
4-2-4	Reporting, indicators, and ethical performance	Number of policies or new documents created or revised annually		G1	SDG 16	
4-4	Fight against corruption	Percentage of employees trained in combating corruption, fraud, and money laundering (%)	100% of employees trained	G1-3 / S1-2	SDG 4 / SDG 16	GRI 205-2 / GRI 418-1
4	Fight against corruption	Percentage of employees % who have signed the code of ethics via the EQS platform (%)	100% of employees having signed the code of ethics by 2026	G1	SDG 16	GRI 205-2
4	Fight against corruption	Number of confirmed cases of corruption, measures taken, legal action	Fewer than 5 proven cases of corruption per year	G1	SDG 16	GRI 205-3
4-4	Fight against corruption	Follow-up on the processing of reports (number, timeframes)	Acquittal: ≤ 7 days; processing: ≤ 90 days	G1	SDG 16	
4-5	Data security policy	Percentage of employees trained in cybersecurity (%)	80% of employees	MDR-A		
4-5	Data security policy	Number of critical incidents involving customer data	0 critical accidents	MDR-A		GRI 418-1
4-5	Data security policy	Average critical incident resolution time (hours)	Less than 72 hours	MDR-A		
4-5	Data security policy	Percentage of sites covered by a tested disaster recovery plan/business continuity plan (%)	100% of sites covered	MDR-A		
4-5	Data security policy	Percentage of sites certified ISO 27001 (%)	100% of data centers	MDR-A		

Humans and technology to scale up sustainable performance

