

Climate Transition Plan

Near-term (2033) & *Net-Zero targets* (2050) approved by SBTi



February 2026

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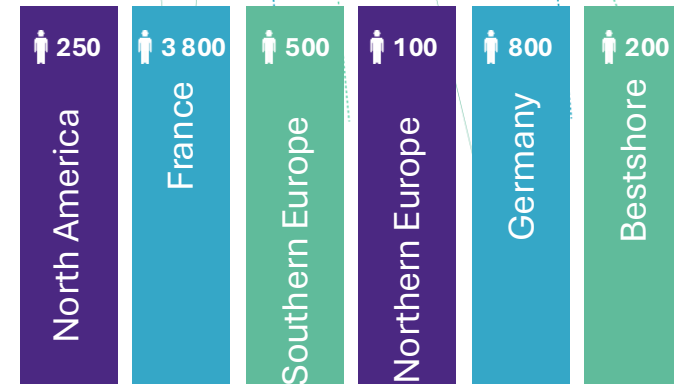
1. Context

A global player

Development on an international scale



-  Montréal
-  San Diego | Washington
-  Alicante | Barcelona | Madrid | Malaga
-  Bordeaux | Lille | Lyon | Marseille | Montpellier | Nantes | Nice
Niort | Paris | Rennes | Strasbourg | Toulouse
-  Bristol | London
-  Brussels
-  Vevey
-  Casablanca
-  Milan | Turin | Rome
-  Berlin | Hamburg | Hanover | Munich | Stuttgart
-  Bangalore



Analysis of risks and opportunities

Physical and transition risks

Physical risks

Water stress

Landslide

Change in air temperature

Subsidence

Forest fires

Transition risks

Market risks

- Pressure from financiers and investors for decarbonisation
- Dependence on customers and sectors highly exposed to transition risk
- Increased competition from low-carbon services

Reputational risks

- No actions linked to environmental issues
- Difficulty recruiting new talent

Regulatory and legal risks

- Disclosure obligations
- Increasingly strict environmental and climate regulations

Analysis of risks and opportunities

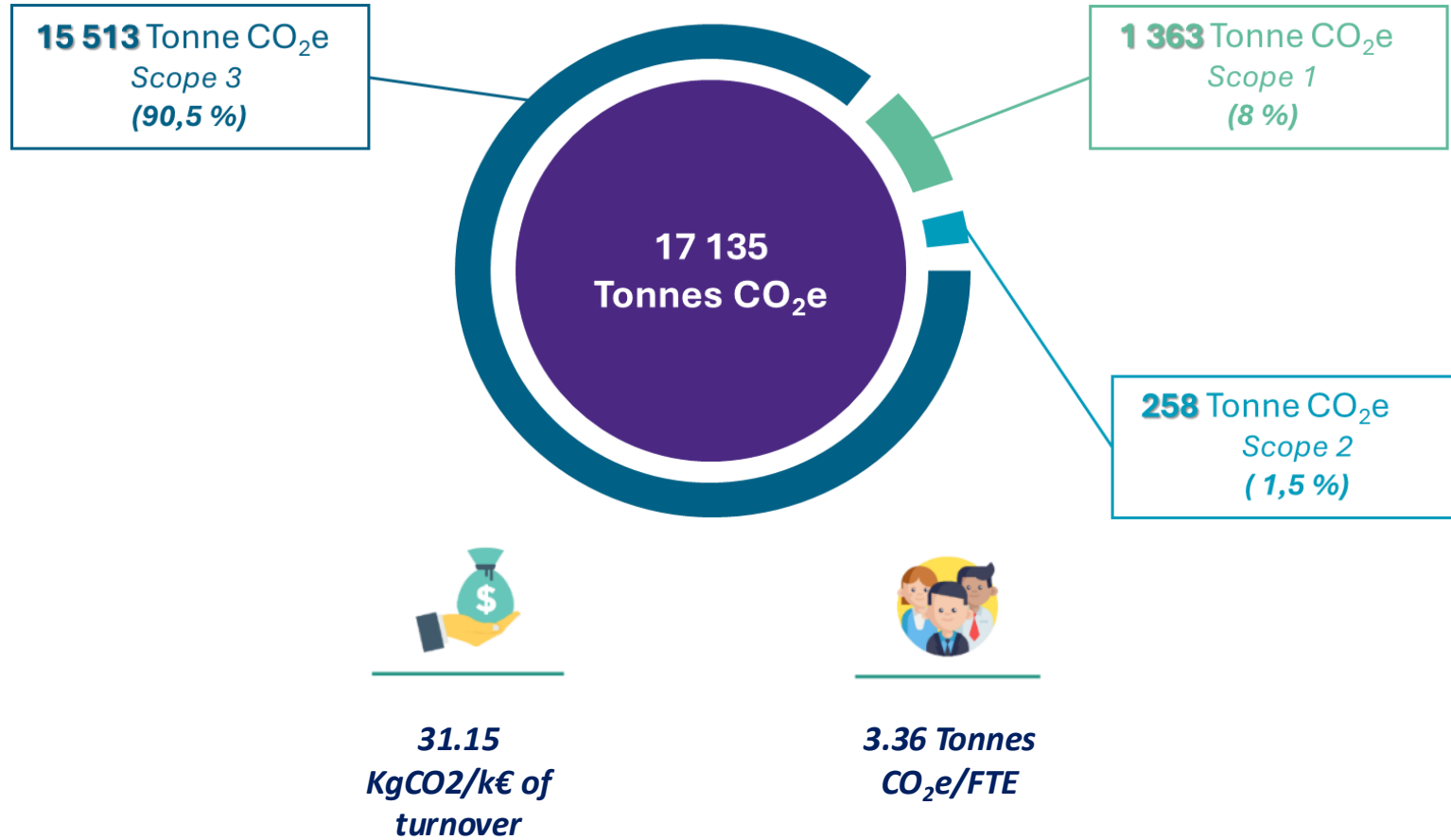
Opportunities identified



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Carbon footprint 2023 - Base year

GHG method Market Based Protocol



Scope 1: Direct GHG emissions

- Car fleet

Scope 2: Indirect GHG emissions

- Power consumption
- Air conditioning and heating system

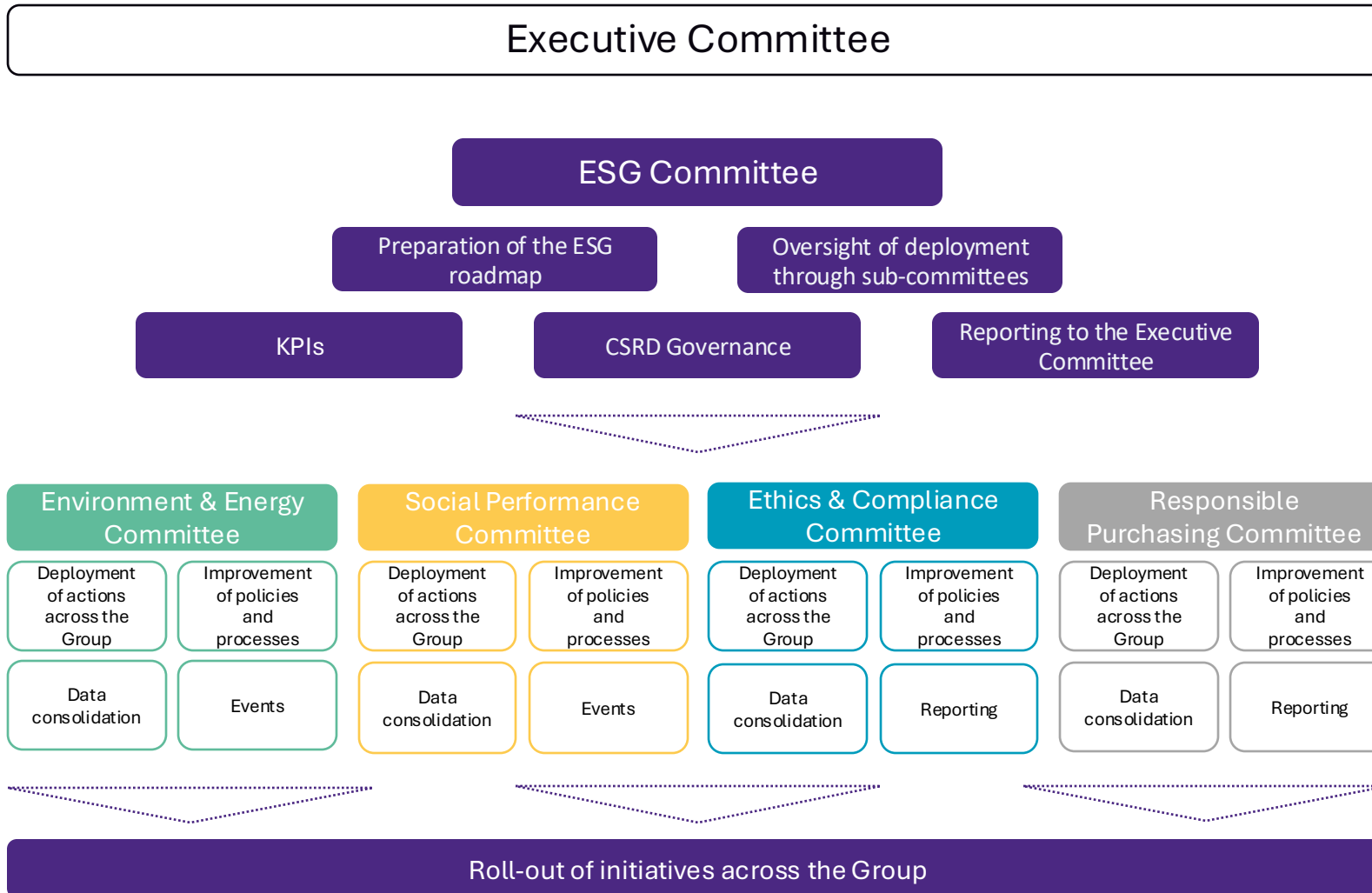
Scope 3: Other indirect GHG emissions

- Purchases of products or services
- Buildings
- Fixed assets
- Freight transport
- Commuting to work
- Waste management
- Business travel

2. Governance

Our ESG Policy

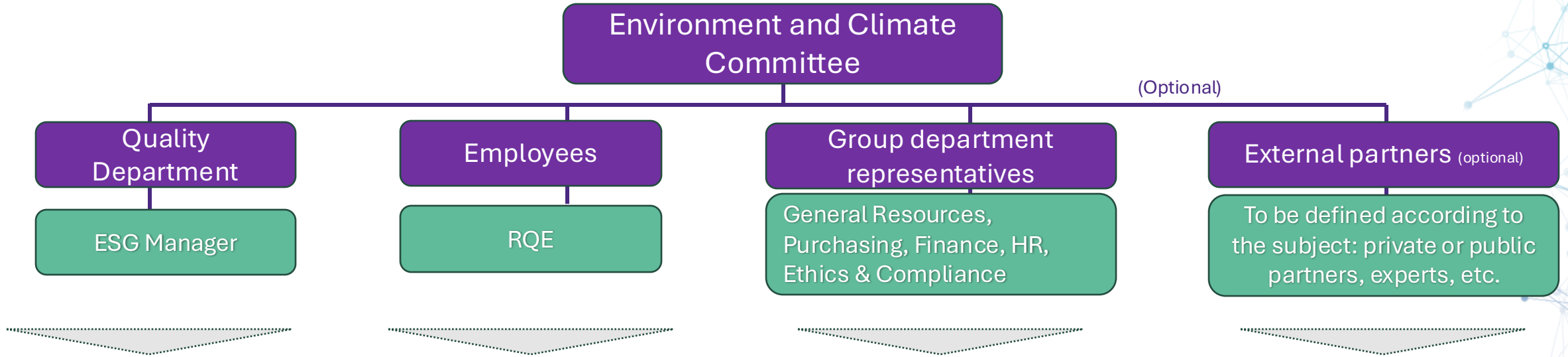
The Governance Framework: The Decision-Making Committees



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Governance Environment, Energy and Climate

Role and responsibilities of the committee



Roles

- **Defining the Group's roadmap:** Identifying environmental issues; ensuring the monitoring, collection and consolidation of the data needed to implement the CSRD and monitor the Climate Transition Plan.
- **Coordination and implementation:** Integrating sustainable practices into activities and operational roadmaps
- **Environmental risk management:** Rolling out the transition plan
- **Regulatory compliance:** Compliance with environmental standards and legislation

Goals

- **Reducing environmental impact:** Implementing policies and practices to reduce the Group's ecological footprint
- **Green Innovation:** Encouraging environmentally-friendly solutions and technologies
- **Promoting sustainability:** Raising awareness of ESG issues among internal and external stakeholders
- **Monitoring and Continuous Improvement:** Measuring and evaluating results and adjusting strategies and action plans

Our ESG Policy

Our Purpose: *“Humans and technology to scale up sustainable performance.”*



Ambition 1

- Develop and maintain a low-carbon trajectory aligned with international scientific standards.
- Reduce our energy consumption by prioritising the use of renewable energy sources.
- Offer our clients solutions with a strong positive environmental impact.
- Promote sustainable procurement to help limit our environmental footprint.
- Invest in innovation to design high-performing, sustainable and environmentally responsible products and services
- Raise employee awareness of climate, energy and environmental challenges.
- Encourage sustainable mobility, reduce waste, and promote a circular economy.
- Regularly assess our ESG policy, ensure compliance, correct non-conformities, and continuously improve our Integrated Management System.

Ambition 2

- Improve employee satisfaction through enhanced quality of life and working conditions.
- Provide high-quality career development paths.
- Foster diversity and inclusion within teams and among partners.
- Offer training programmes to support operational excellence and skills development.
- Ensure the health, safety and well-being of all employees.

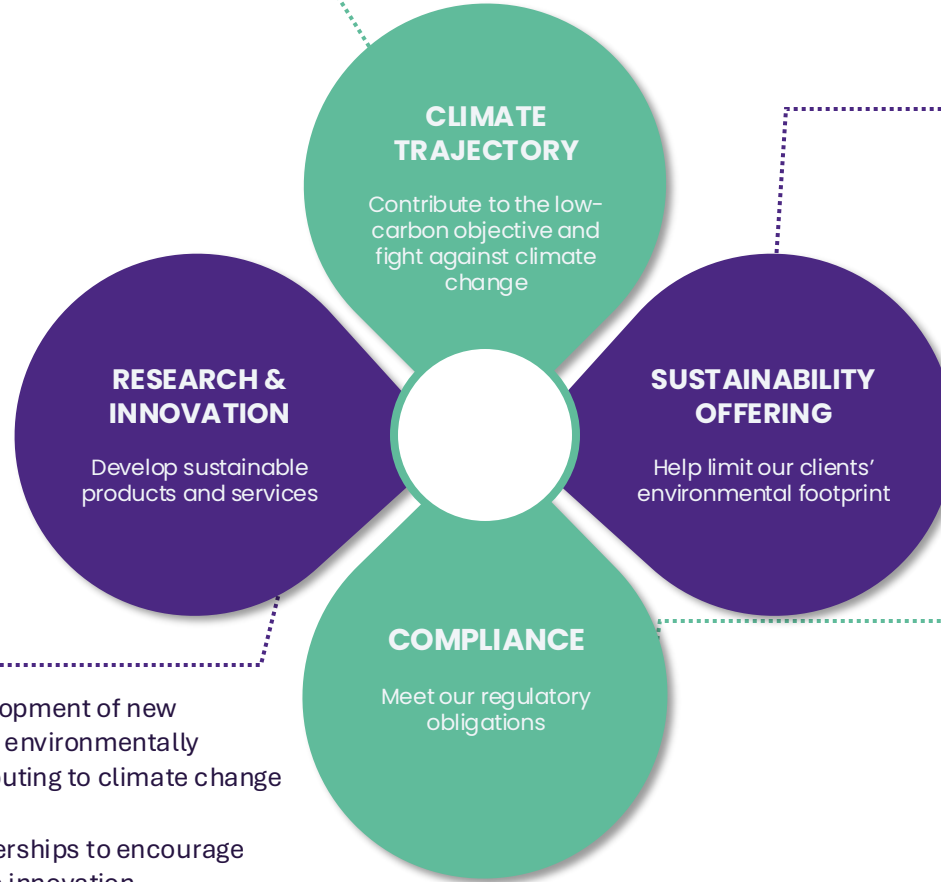
Ambition 3

- Strengthen a culture of integrity across the Group.
- Ensure transparent and responsible governance.
- Implement a robust system to detect and prevent unethical behaviour and effectively combat corruption.
- Raise awareness among employees about data security and confidentiality issues.
- Reinforce dialogue with internal and external stakeholders.
- Develop the Ethics and Compliance Committees.
- Strengthen cybersecurity, data protection, and the security of information systems.
- Educate employees about data security and confidentiality best practices.

Our environmental and climate policy

Ambition 1

- Develop a climate strategy aligned with a trajectory validated by the SBTi, with the goal of reducing greenhouse gas emissions and promoting mitigation and adaptation to the effects of climate change.
- Reduce energy consumption and contribute to improved energy performance, notably by promoting the use of renewable energy sources.
- Promote sustainable procurement to limit both environmental and energy impacts.
- Raise employee awareness of climate change challenges.
- Encourage employees to adopt sustainable lifestyles by promoting soft mobility, the circular economy, and the use of environmentally friendly products and services.



Ambition 2

- Provide clients with a comprehensive range of sustainable development services, including ESG performance and reporting, decarbonisation, and responsible digital transformation.
- Contribute to reducing our clients' carbon footprint through our expertise.

Ambition 3

- Follow policies and regulations that limit environmental impact, protect biodiversity, and promote sustainable practices.
- Regularly review our policy, ensure compliance, correct non-conformities, and continuously improve our Integrated Management System.
- Communicate internally and externally about our commitments and undergo external assessments.

Ambition 4

- Invest in research and development of new technologies, methods, and environmentally responsible services contributing to climate change mitigation.
- Develop international partnerships to encourage responsible and sustainable innovation.



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3. Decarbonisation trajectory

Alignment with SBTi standards

Limiting global warming to 1.5°C

Decarbonising the Scalian Group through the implementation of a **Climate Transition Plan** by :

- Limiting the global temperature increase to **1.5°C (IPCC)**
- Reducing **our company's greenhouse gas emissions**
- Encouraging our **stakeholders** to commit to **the 1.5°C and science-based *Net-Zero* targets**
- Communicating **the urgent need to take action** to limit the rise in temperature



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

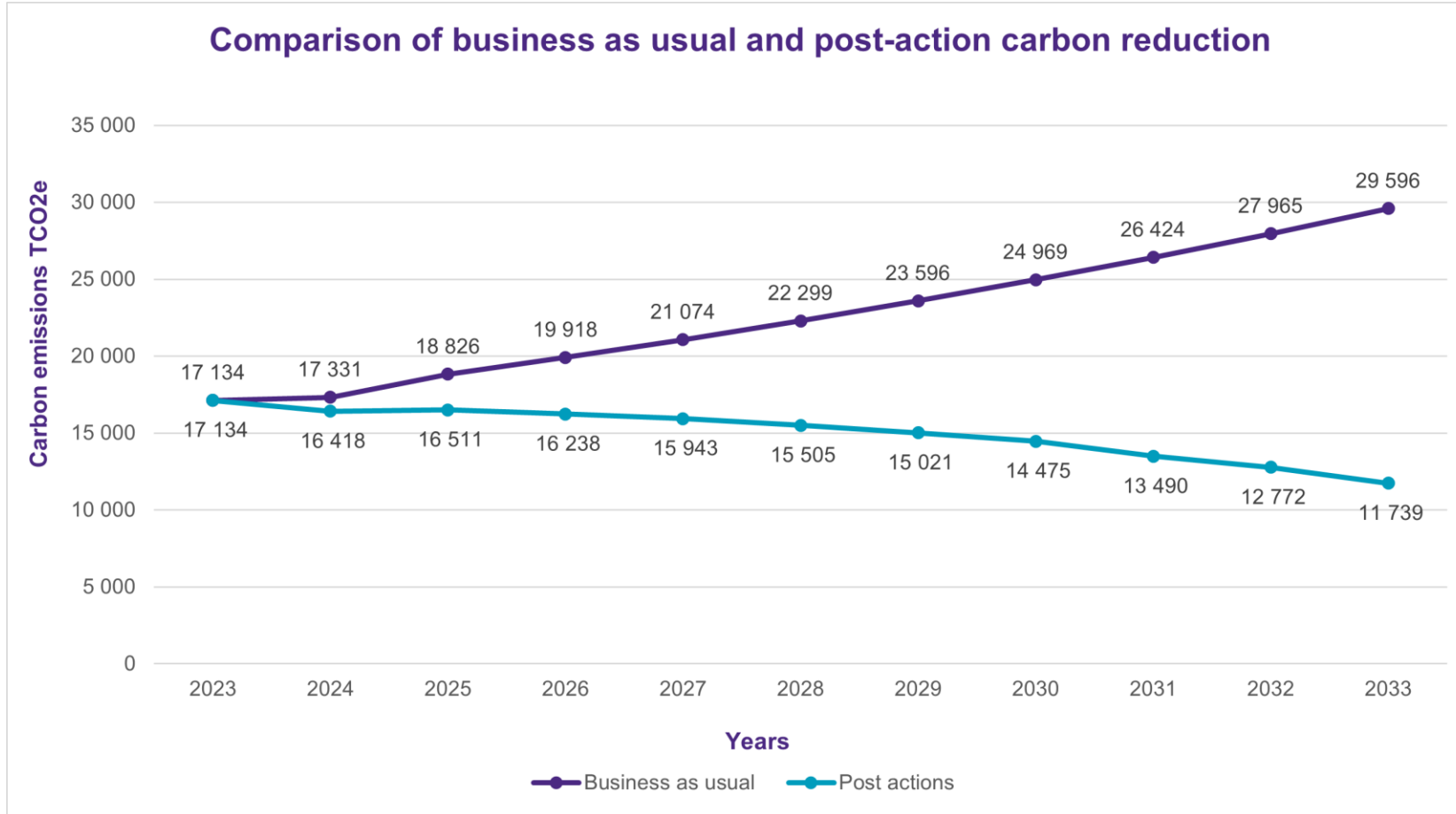


WORLD
RESOURCES
INSTITUTE



Decarbonisation trajectory

Comparison: Business as Usual vs SBTi trajectory



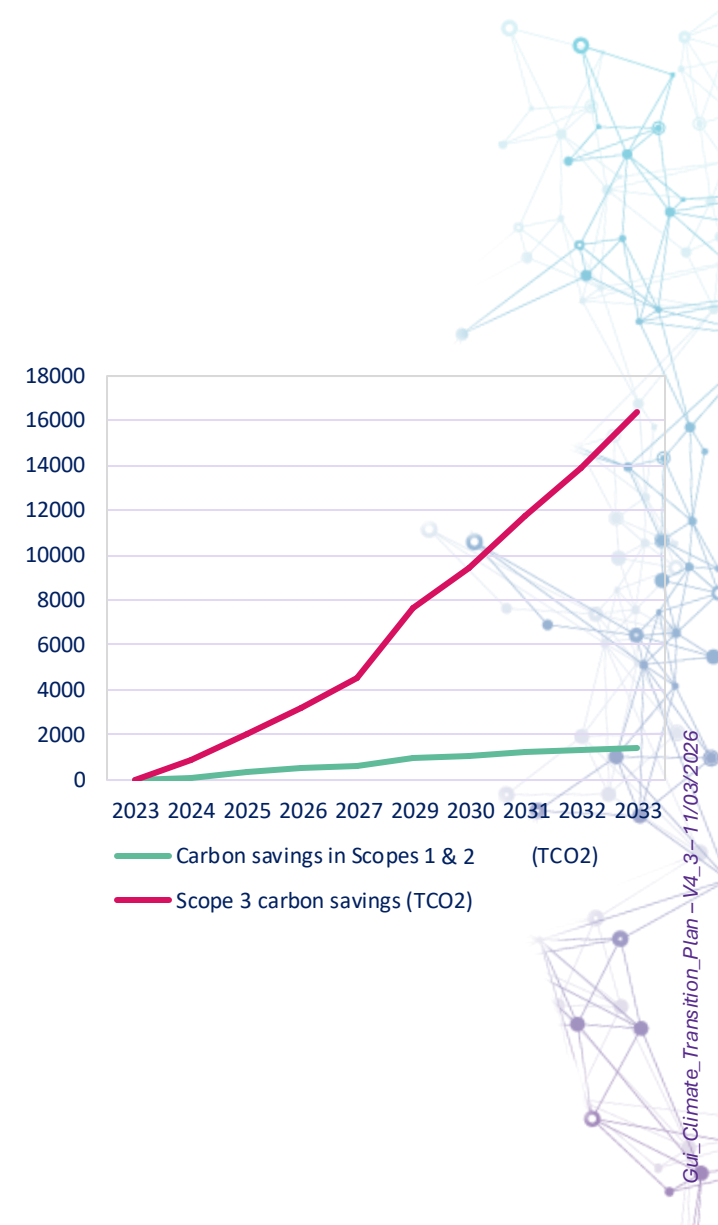
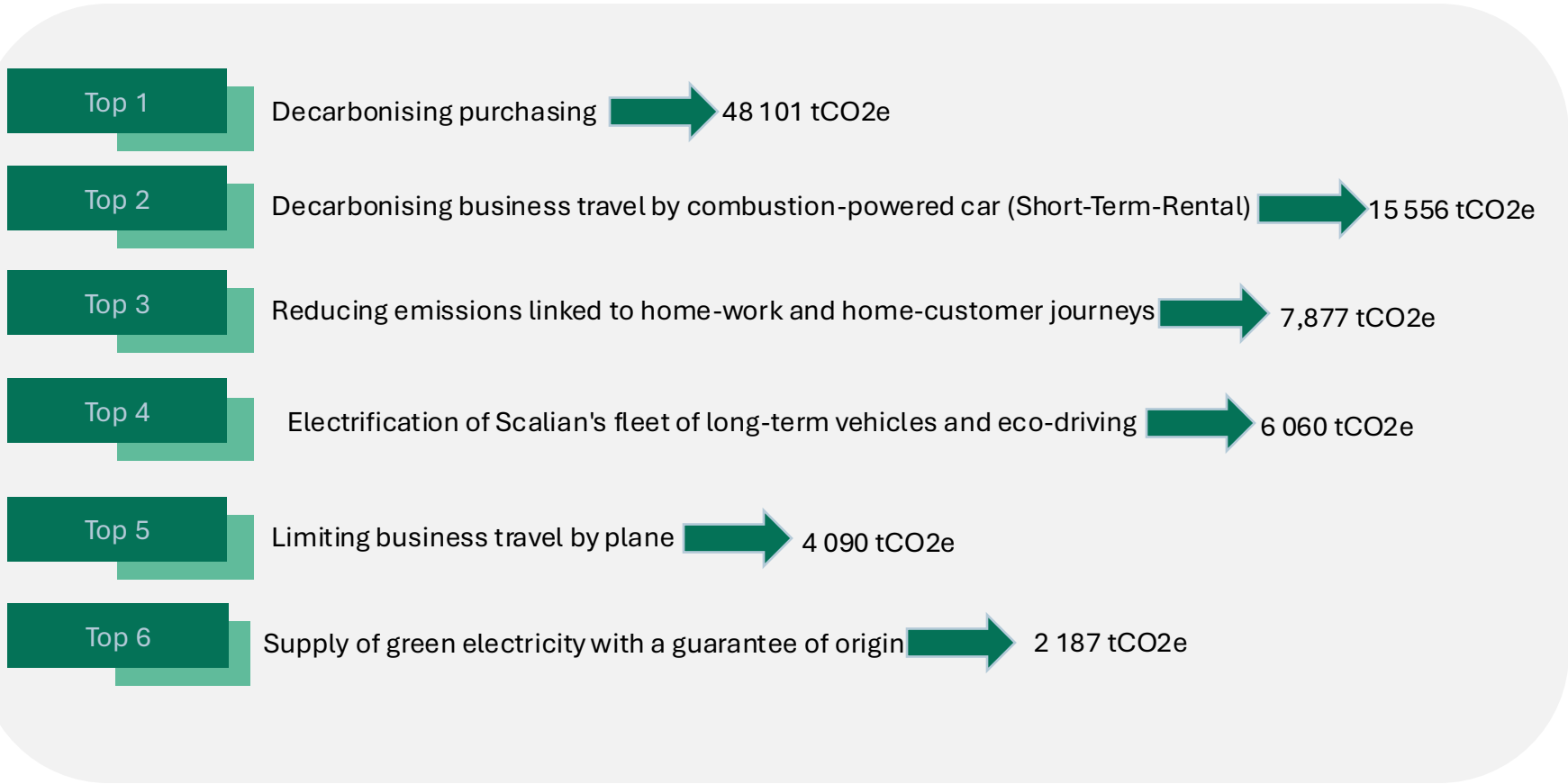
SCOPE 1 & 2 :
 - **54.6%** absolute reduction in 2033 compared with 2023* thanks to the action plan

SCOPE 3:
 - **61.1%** reduction in intensity (tCO2e/FTE) in 2033 compared with 2023 thanks to the action plan

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Levers for action identified

Potential levers 2023-2033*



*cumulative decarbonisation potential from 2023 to 2033, compared with business as usual

Our actions


Politic	Fields	Actions	Objectives (→ 2033)	KPIs
CLIMATE TRAJECTORY	Reducing Scopes 1 & 2: 54,6% in absolute terms	Purchase of renewable electricity with guarantee of origin	100% renewable electricity for our sites	Rate of sites with renewable electricity
	Reducing Scope 3: 61,1% in tCO ₂ e/FTE intensity	Mobility Promoting cycling Promoting public transport Development of carpooling Reduced air travel Electric vehicle rental (short term)	35% of employees cycling to work 40% of employees travel by public transport 10% of employees using carpooling 100% reduction in certain air journeys 70% of kilometres travelled in EV	Rate of employees cycling to the site Rate of employees using public transport Rate of employees practising carpooling Rate of reduction in air travel Rate of km travelled by EV (short duration)
		Identified purchases Small equipment & supplies Accommodation and catering Outsourcing Purchases of studies and services	80% reduction in small supplies and eqt. 75% reduction in accommodation and catering purchases (carbon-free offers) 60% reduction in subcontracting volume 40% reduction in the purchase of studies and services	Rate of reduction of small supplies and equipment Rate of reduction in food and accommodation purchases Outsourcing reduction rate Rate of reduction in purchases of education and services
SUSTAINABILITY OFFER	Business-line sustainability	A range of services in the field of Sustainable Development	Increase revenue with Sustainability offerings	Rate of turnover on Sustainability offers
COMPLIANCE	Environmental requirements	Be environmentally compliant	85% environmental compliance of sites	Overall Environmental Compliance Rate
R&D (INNOVATION)	Investing in R&D – Innovation	Developing sustainable products and services	Increase R&D projects related to Sustainability: 3 projects by year	Number of R&D Sustainability projects

SBTi trajectory

Two approved trajectories

2023-2033

2023-2050





APPROVED NEAR-TERM SCIENCE-BASED TARGETS

SBTi Services has validated that the science-based greenhouse gas emissions reductions target(s) submitted by Scalian SAS conform with the SBTi Standards and Guidance (Criteria version 5.2).

SBTi Services has classified your company's scope 1 and 2 target ambition in conformance with the SBTi Standards and Guidance

The official near-term science-based target language:

Scalian SAS commits to reduce absolute scope 1 and 2 GHG emissions 54.6% by 2033 from a 2023 base year. Scalian SAS also commits to reduce scope 3 GHG emissions 61.1% per FTE within the same timeframe.

DATE OF APPROVAL
20 May 2025





APPROVED NET-ZERO SCIENCE-BASED TARGETS

SBTi Services has validated that the science-based greenhouse gas emissions reductions target(s) submitted by Scalian SAS conform with the SBTi Corporate Net Zero Standards and Guidance.

SBTi Services has classified your company's scope 1 and 2 target ambition in conformance with the SBTi Standards and Guidance.

The official net-zero science-based target language:

Overall Net-Zero Target: Scalian SAS commits to reach net-zero greenhouse gas emissions across the value chain by 2050.

Near-Term Targets: Scalian SAS commits to reduce absolute scope 1 and 2 GHG emissions 54.6% by 2033 from a 2023 base year. Scalian SAS also commits to reduce scope 3 GHG emissions 61.1% per FTE within the same timeframe.

Long-Term Targets: Scalian SAS commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2050 from a 2023 base year. Scalian SAS also commits to reduce scope 3 GHG emissions 97% per FTE within the same timeframe.

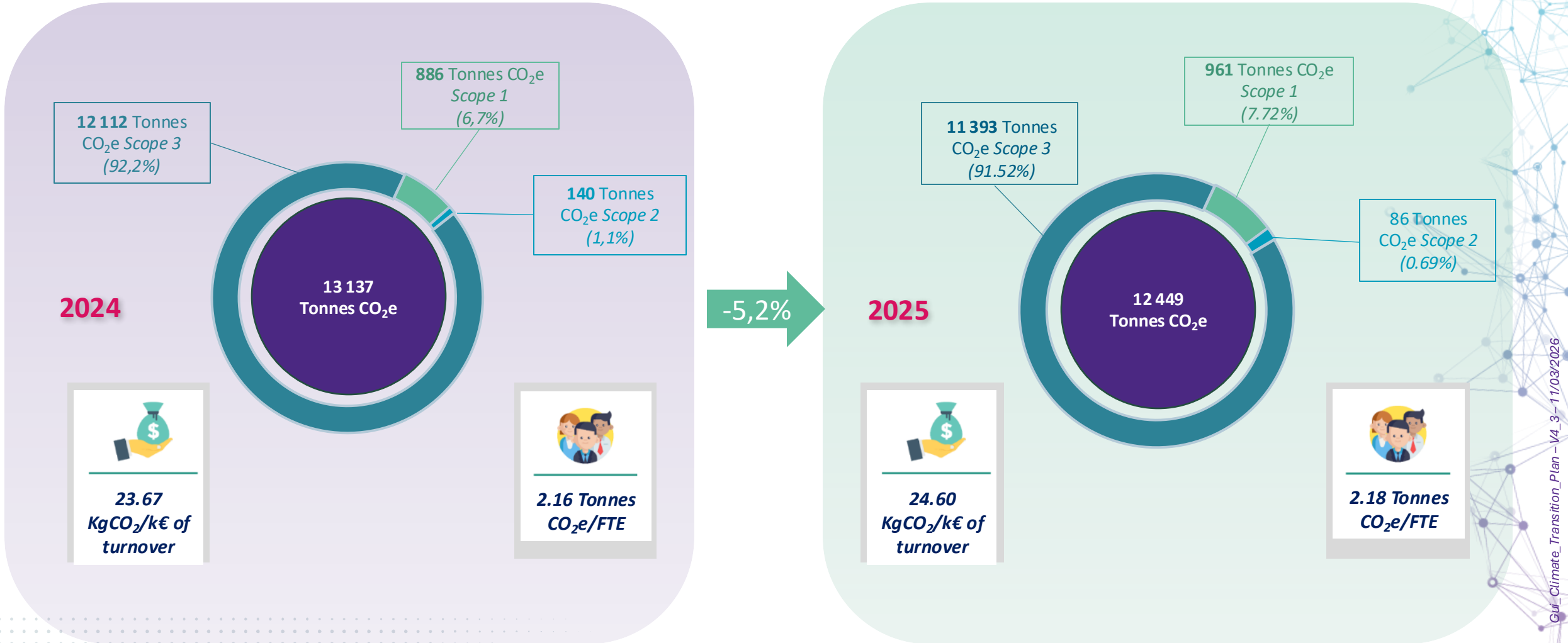
DATE OF APPROVAL
20 May 2025

[Link to SBTi's targets dashboard lists companies](#)

4. First results

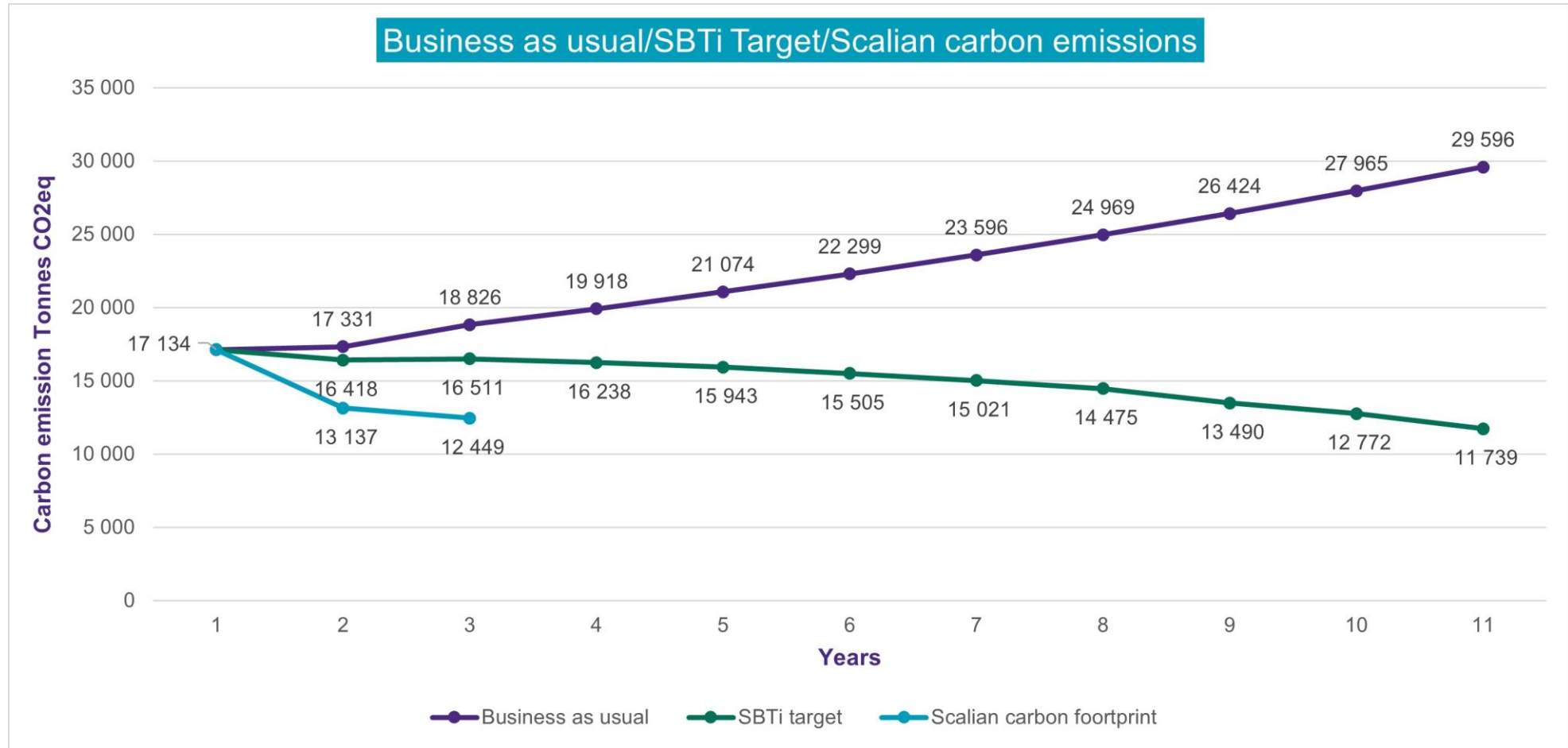
Carbon Footprint Scalian 2025 in TCO₂e

Method GHG Protocol – Market Based



Decarbonisation trajectory

Results: Business as Usual vs SBTi trajectory & Scalian's emissions

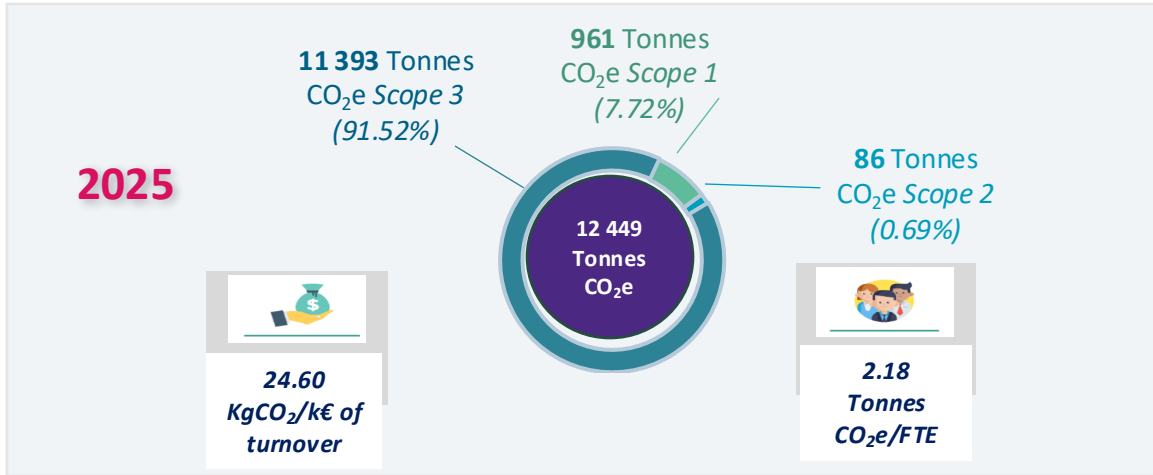


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Climate Transition Plan

SBTi trajectory respected

Carbon footprint 2025: -5.2% vs 2024



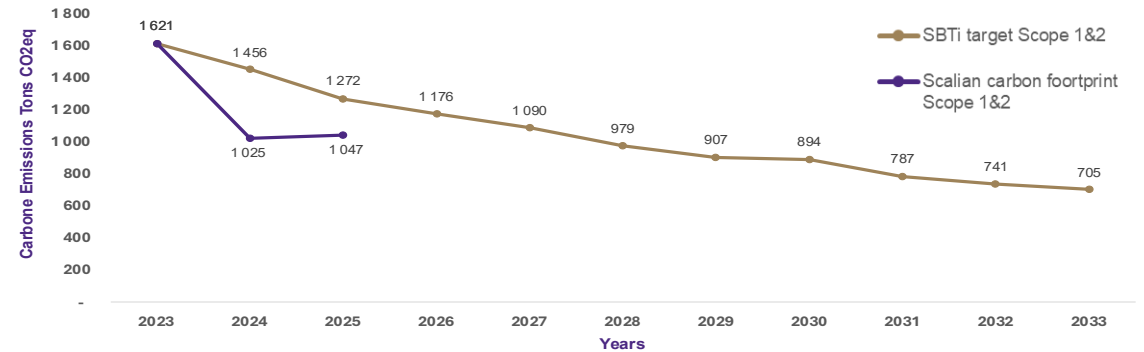
SBTi 2023-2033

Scope	Reference year 2023: 17 134 tCO ₂ e	Target year	Reduction of emissions in tCO ₂ e	Emissions reduction in% of total	Emissions targets
Scopes 1&2 Market based	1621 tCO ₂ e	2030	613	-38%	1008 tCO ₂ e
		2033	875	-54,6%	746 tCO ₂ e
Scope 3 tCO ₂ e /FTE	3,05 tCO ₂ e/FTE	2030	N/A	-42%	1,77 tCO ₂ e
		2033	N/A	-61,1%	1,22 tCO ₂ e/FTE
<i>Scope 3 tCO₂e: for information only, our SBTi target for scope 3 is calculated per tCO₂e /FTE</i>					
Scope 3 tCO ₂ e	15513 tCO ₂ e	2030	1932	-12%	13581 tCO ₂ e
		2033	4480	-29%	11033 tCO ₂ e

Improvement

	SBTi trajectory for the main shares		
	Scopes 1&2	Scope 3.6/3.7 Travel / F T E	Scope 3.1 Purchase / FTE
	tCO ₂ e	tCO ₂ e / FTE	tCO ₂ e/FTE
Trajectory (2033)	-54,6%	-61,1%	-61,1%
2023	1 622	1,12	1,81
2025	1 047	1,05	0,43
Emission reduction vs 2023 in %	-35%	-6%	-76%

Comparison of actual emissions Sc. 1&2 and the SBTi target



Our certifications and assessments

Environmental and climate issues



Network France
WE SUPPORT

Global Compact
membership since
2017



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Trajectories **Near-Term**
& **Net-Zero** approved



Certification
ISO 14001



Evaluation
Climate change: **B**



EcoVadis CSR
performance and
maturity assessment



Evaluation
Overall rating: **90/100**

THANK YOU