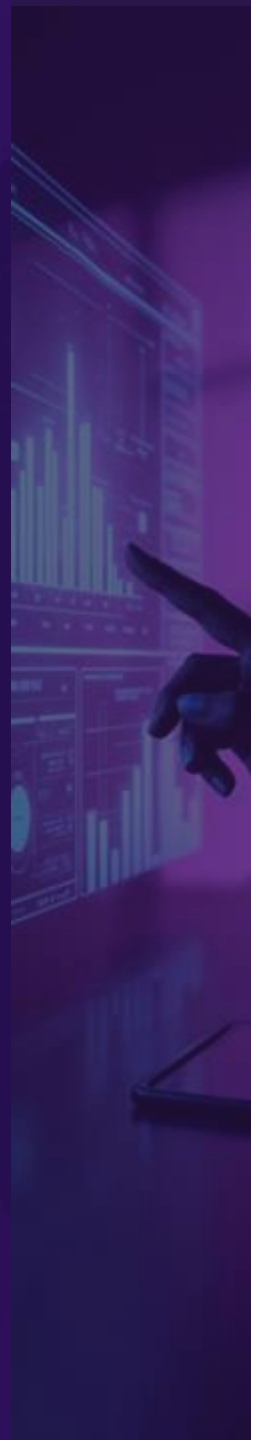
CARBON FOOTPRINT ® – GHG Protocol

Market Based 2025

March 5, 2026

SCALIAN



1. Perimeter
2. Sustainable Development Goals (SDGs)
3. Governance and approach
4. Our performance
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PERIMETER

The context

Reporting , data audit and commitments

Scalian conducts an annual carbon footprint assessment of its activities to measure and manage its greenhouse gas (GHG) emissions and thus reduce its environmental impact. The assessment presented covers the calendar year 2025 and encompasses the entire consolidated scope of the Group, spread across 11 countries, without any exclusions.

✓ To ensure the objectivity of the results, the calculation of GHG emissions is entrusted to a specialized external firm, **R3G** .

The data presented in this report is audited and published in Scalian's Voluntary Sustainability Report, which provides a comprehensive and definitive set of environmental data for the year 2025.

✓ The key performance indicators included in this report are subject to a **limited-level audit conducted by Forvis-Mazars.**

All of our environmental activities comply with the following recognized standards and guidelines:

- **The European Union directive and French regulations relating to the declaration of sustainability (CSRD)**
- **The ten principles of the United Nations Global Compact**
- **The United Nations Sustainable Development Goals (SDGs)**
- **The SASB standard for software and IT services**
- **The standards of the Global Reporting Initiative (GRI)**
- **Commitment to the Science-Based Target Initiative (SBTi)**
- **The 2015 Paris Agreements**

➢ Scalian has committed **to reducing** its **greenhouse gas emissions**, taking **2023** as the reference year.

UN SUSTAINABLE DEVELOPMENT GOALS

Scalian contributes to the SDGs through its environmental sustainability strategy

 **Goal 4.3** : By 2030, ensure equal access for all women and men to quality, affordable technical, vocational or tertiary education, including university education.	To offer our employees appropriate training to meet their professional needs (improvement of technical skills) or personal needs (sustainable development, SDGs).
 **Target 7.2** : By 2030, substantially increase the share of renewable energy in the global energy mix .	We have committed to using 100% renewable electricity for our operations by 2033. We actively advocate for the expansion of renewable electricity markets and support our customers in their transition to sustainable energy. By 2025, 91% of our electricity will come from renewable sources in France, Germany, and Spain.
 **Target 9.4** : By 2030, modernize infrastructure and adapt industries to make them sustainable through more efficient use of resources and increased use of clean and environmentally friendly technologies and industrial processes, each country acting within its means.	We are committed to collaborating with clients in the public and private sectors to enhance sustainability, energy performance, and resource efficiency, helping them reduce their CO_2 emissions in line with their objectives. Our approach involves rethinking industrial processes and supply chains, implementing advanced planning methods to minimize material waste, water and energy consumption, and CO_2 emissions, while improving the energy efficiency and control of operations. We also promote circular business models through reversible manufacturing and supply chain strategies. Finally, we support our clients in defining and implementing their sustainable IT roadmaps, including transitions to more environmentally friendly clouds and energy-efficient digital infrastructures.

UN SUSTAINABLE DEVELOPMENT GOALS

Scalian contributes to the SDGs through its environmental sustainability strategy

 **Target 11.6** : By 2030, reduce the negative environmental impact of cities per capita, paying particular attention to air quality and waste management, including municipal waste management.	With a workforce of over 6,000 people based in urban areas, our mobility and waste management choices have a global impact. We are committed to reducing emissions and air pollutants from our employees' business and commuting trips, aiming for a 61.1% reduction in greenhouse gas emissions per employee by 2033. Furthermore, we ensure sustainable waste management. Beyond our own operations, we help our clients measure, monitor, and improve their environmental performance in areas such as air quality, greenhouse gas emissions, water management, and energy efficiency.
 **Goal 12.2** : By 2030, achieve sustainable management and rational use of natural resources.	We play a key role in promoting resource efficiency and supporting the circular economy through our sourcing choices and how we use, reuse, and dispose of resources. Furthermore, we help our clients monitor and minimize their impact on natural resources, assisting them in ensuring the sustainability of their operations.
 **Goal 13.1** : Strengthen resilience and adaptive capacity in all countries to climate hazards and climate-related natural disasters.	Committed to the fight against climate change, we have aligned our strategy with the 1.5°C trajectory by deciding to reduce our greenhouse gas emissions across our entire scope of action (direct and indirect, scopes 1, 2 and 3). Our company has set short-term emissions reduction targets at the company level, in agreement with the climate science community, within the framework of the SBTi .

GOVERNANCE & APPROACH

ESG Committee and Environment Committee

Scalian's ESG committee provides overall governance of our environmental sustainability program, with responsibility for monitoring climate and energy performance, assessing associated risks, and reviewing, discussing and approving the Group's sustainability policies and practices.

The committee is composed of local representatives from our subsidiaries, representatives from the main functional divisions, and members of the executive committee. It is chaired by the head of sustainability. The committee meets quarterly and reports to the executive committee twice a year.

Key decisions regarding the sustainable development program involve consultation and participation from the Group CEO, the Group Executive Committee and the Board of Directors.

The ultimate responsibility for critical decisions regarding sustainable development rests with our President, **Mr. William ROZÉ** .

An Environment and Energy committee , which brings together key function managers such as corporate real estate, information technology, sustainability and procurement, as well as key members of the group's sustainability team, meets quarterly to ensure the implementation of the strategy.

To implement our environmental roadmap, environmental representatives are present at each of our sites. They play a key role in the implementation of our sustainability policy. They meet quarterly with the sustainability manager. In addition, a team of specialists oversees the overall management system (SMG) , ensuring that strategic objectives are translated into actionable plans and closely monitored.

GOVERNANCE AND APPROACH

An integrated management system

Our low-carbon trajectory is driven in particular by the following elements:

Our Global Management System (GMS)

It provides a structured framework for managing and improving our environmental and energy performance. It ensures effective operational management, strong governance, and compliance with relevant legal and regulatory requirements. The system promotes continuous improvement in energy efficiency, monitoring of energy consumption, and the integration of energy considerations into decision-making processes. Scalian holds global ISO 14001 certification, the result of over a decade of expertise in environmental management.

Our greenhouse gas emissions reporting system

The Group also deploys a greenhouse gas (GHG) accounting system to measure its annual impact and guide its low-carbon trajectory, as registered with the SBTi . Our system tracks hundreds of data points and integrates energy performance indicators to strengthen the link between energy consumption, emissions, and operational efficiency. It ensures comprehensive monitoring of our footprint, facilitating effective management and informed decision-making.

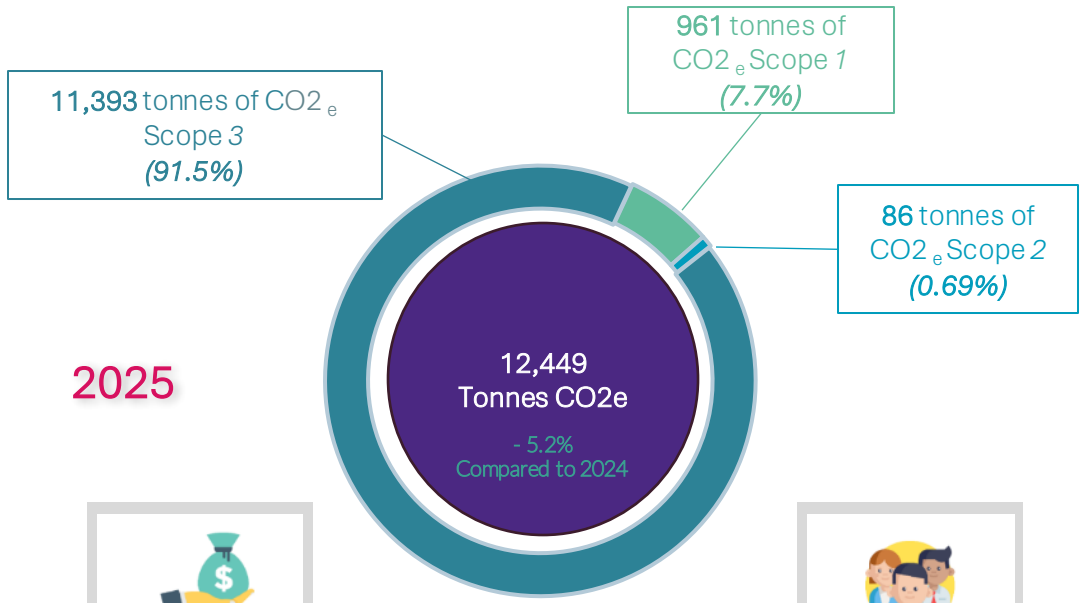
And our climate risk system

Scalian regularly monitors physical and transition risks, including those related to energy availability and efficiency. Furthermore, the new European regulation (CSRD) has led to a deeper reflection on climate change adaptation and mitigation. With the support of tools such as Axa Climate and Géorisques (France), we have developed a deployment plan for all our sites to strengthen their resilience and reaffirm our commitment to combating climate change. Our policies and action plans are described in detail in our response to the Carbon Disclosure Project (CDP) questionnaire.

OUR PERFORMANCE

Results in 2025

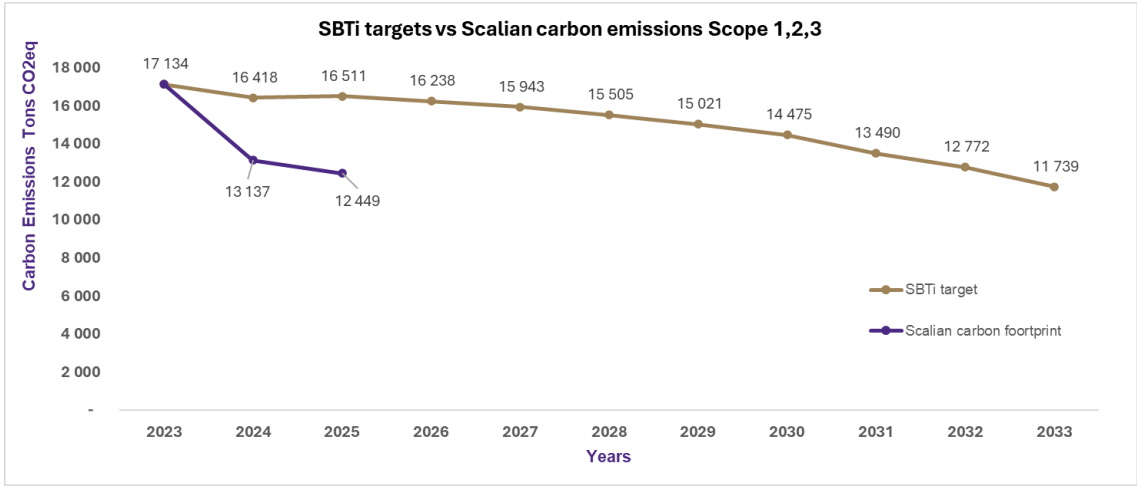
Our market-based greenhouse gas emissions



24.60 kgCO2 e/k€ of Revenue

2.18 tonnes CO2 e/FTE

Progress on the objectives



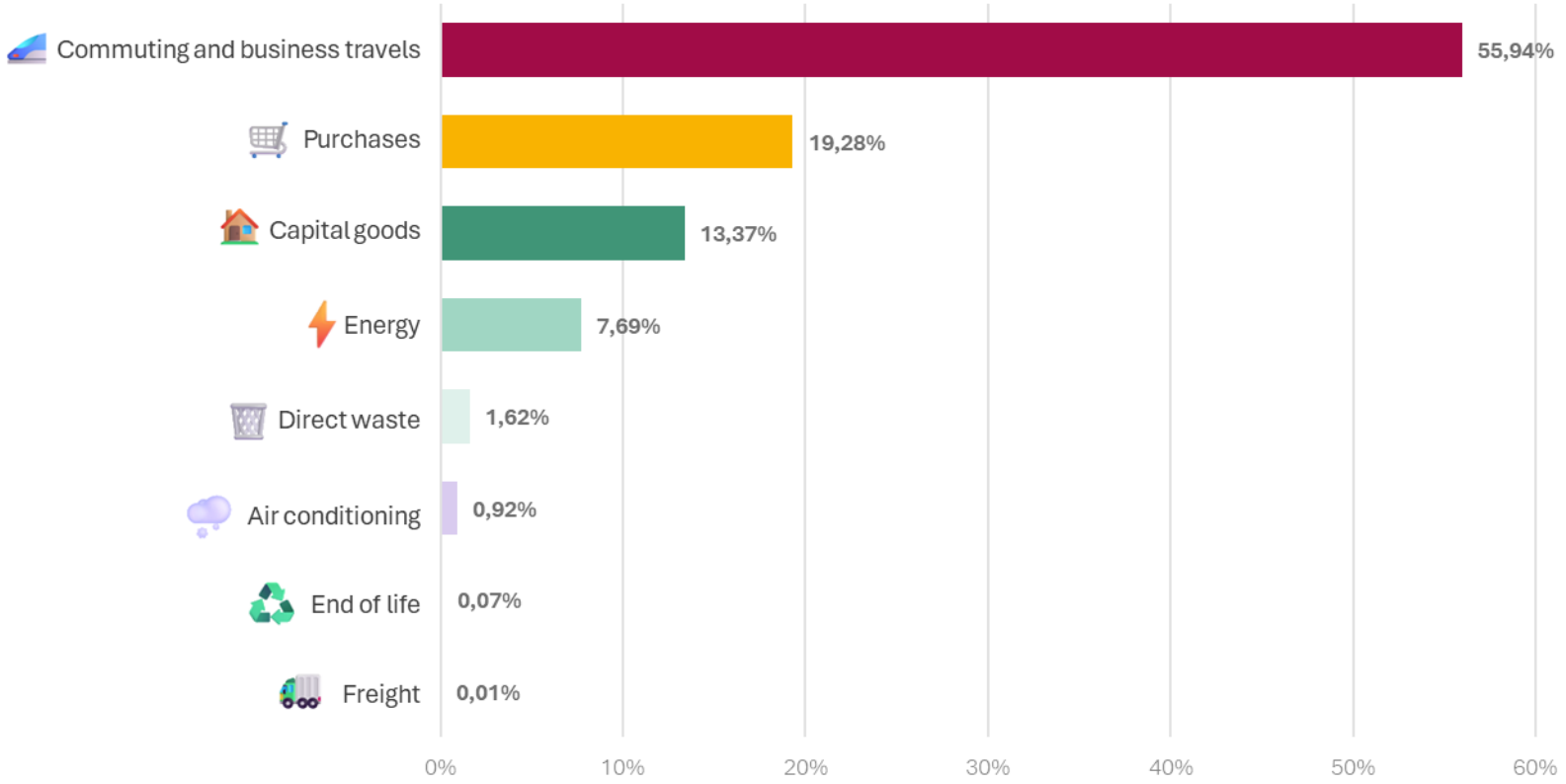
	SBTi trajectory of the main stocks		
	Scopes 1 & 2	Scope 3.6/3.7 Travel / FTE	Scope 3.1 Purchase / FTE
	tCO_2e	tCO_2e / FTE	tCO_2e/FTE
Trajectory (2033)	-54.6%	-61.1%	-61.1%
2023	1 622	1.12	1.81
2025	1047	1.05	0.43
Reduction compared to 2023	**-35%**	**-6%**	**-76%**

The information is based on environmental data that we collect from Scalian entities in 11 countries, covering 100% of our business.

OUR PERFORMANCE

Greenhouse Gas (GHG) Emissions

- GHG emissions distribution – Bilan Carbone® methodology



- Scalian's main broadcasting stations are:
- Travel (business travel, commuting, and travel to clients)
- Purchases (accommodation and catering, subcontracting, supplies and equipment, maintenance and repair costs…)
- Energy (electricity purchases, fuel consumption, teleworking)
- Fixed assets (Scalian's vehicle fleet)
- These positions are integrated into Scalian's decarbonization roadmap for 2033.

OUR PERFORMANCE

2025 GHG emissions by category

The table below presents the Scalian Group's carbon emissions performance in 2025, according to the GHG Protocol methodology *(market based)*:

Broadcasting stations			2023 (tCO2e)	2024 (tCO2e)	2025 (tCO2e)	Change vs Y-1 (%)	Change vs 2023 (%)
Scope 1	1-1	Direct emissions from stationary combustion sources	8	43	30	-29%	280%
	1-2	Direct emissions from mobile combustion sources	1,307	686	816	19%	-38%
	1-3	Direct emissions from processes	0	0	0		
	1-4	Fugitive direct emissions	48	157	115	-27%	140%
	Total Scope 1		**1,363**	**886**	**961**	**8%**	**-29%**
Scope 2	2-1	Indirect emissions related to electricity consumption	221	103	84	-18%	-62%
	2-2	Indirect emissions related to the consumption of steam, heat or cold	37	37	2	-96%	-96%
	Total Scope 2		**258**	**140**	**86**	**-39%**	**-67%**
Scope 3	3-1	Products and services purchased	8,528	5,905	2,445	-59%	-71%
	3-2	Fixed assets	672	1,383	1,291	-7%	92%
	3-3	Fuel and energy-related emissions (not included in scope 1 or scope 2)	291	223	286	28%	-2%
	3-4	Upstream freight transport and distribution	0	2	1	-44%	
	3-5	Waste generated	331	308	203	-34%	-39%
	3-6	Business trips	3,943	1,050	1,674	59%	-58%
	3-7	Commuting	1,746	2,739	4,324	58%	148%
	3-8	Assets under upstream leasing	0	0	0		
		Other indirect upstream emissions	0	482	1,170	143%	
	3-9	Downstream freight transport and distribution	0	0	0		
	3-10	Transformation of the products sold	0	0	0		
	3-11	Use of the products sold	0	0	0		
	3-12	End of life of products sold	2	20	9	-54%	356%
	3-13	Assets under downstream leasing	0	0	0		
	3-14	Franchises	0	0	0		
	3-15	Investments	0	0	0		
		Other indirect downstream emissions	0	0	0		
	Total Scope 3		**15,513**	**12,112**	**11,402**	**-6%**	**-27%**
Total			**17,135**	**13,137**	**12,449**	**-5%**	**-27%**

Scope 1

Direct emissions from company-controlled buildings and assets (fuel consumption, air conditioning in offices and data centers). Emission reductions are due to improved energy efficiency measures, more accurate air conditioning data, and reduced business travel by car.

Scope 2

Emissions from the purchase of electricity, heat, or steam. The reduction in emissions is primarily due to the consumption of renewable electricity at our sites.

Scope 3

Indirect emissions throughout the value chain, covering:

3.1 Products and services purchased

The decrease in purchase-related emissions is mainly due to reduced spending on freelancers, accommodation and catering services, supply purchases, and upkeep and maintenance.

3.2 Fixed Assets

The increase in emissions can be explained by the doubling of the office space considered (16,000 to 25,000 square meters), the increase in the weight and number of vehicles in the fleets and an increase in the volume of IT fixed assets.

3.6 and 3.7 Business travel and commuting

The change in emissions can be explained by the reduction of business travel by car, an increase in business travel by train, an increase in home-to-work travel, better accuracy of data collected on air travel and the integration of mileage allowances into the calculation.

CERTIFICATE

Carbon Footprint® 2025

RELIER
REPENSER
REGÉNÉRER

SCALIAN

CARBON FOOTPRINT CERTIFICATE 2025

I, Nicolas Bernard, Level 2 Certified Carbon Project Manager for the IFC Carbon Footprint Methodology, hereby certify that I have carried out the SCALIAN GROUP's carbon footprint assessment for the year 2025 for scopes 1, 2, and 3.

Paris, February 18, 2026

Nicolas Bernard

Director of the TPE/PME Division

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Humans & TECHNOLOGY

TO SCALE UP SUSTAINABLE PERFORMANCE