SCALIAN

Sustainability Report 2025

Aligned with the CSRD requirements

Contents

SUSTAINABLE DEVELOPMENT AS A DRIVER OF TRANSFORMATION

When I joined Scalian, I was struck by the quality of its expertise, the commitment of its teams and the strength of the model built over recent years.

In a context marked by profound transitions (climatic, technological and economic), I am convinced that our responsibility is to go further: to structure our performance over the long term and strengthen our contribution to environmental and societal challenges. Sustainability is not a peripheral subject. It provides an essential analytical framework for steering the company, guiding our decisions and supporting our clients in their own transformations. The work carried out in 2024 and 2025, notably the double materiality analysis, has given us a better understanding of where our main impacts, risks and opportunities lie. It confirms that, for a company such as ours, the challenge is above all systemic: it lies in our value chain, in our ways of working and in the solutions, we develop for our clients.

Our Near-Term and Net-Zero climate trajectory, aligned with the objectives of the Paris Agreement and validated by the SBTi (Science Based Targets initiative), is fully part of this approach. It is based on concrete actions, on our main emission sources, notably Scope 3. It will need to be further strengthened in the years ahead, in close cooperation with our partners and suppliers.

On the social front, I am also determined to consolidate a model founded on high standards, fairness and skills development. In a sector where human capital is central, our ability to attract, develop and retain talent is a decisive factor in sustainable performance.

Finally, structuring our ESG governance is a key lever. The gradual integration of the CSRD requirements marks an important milestone: it commits us to strengthening the rigour of our steering, the transparency of our reporting and the consistency of our action.

This sustainability report reflects both the path already travelled and the areas for improvement identified. It is a starting point for embedding our approach in a dynamic of continuous improvement, in support of sustainable and responsible performance.

I am convinced that Scalian has all the assets needed to meet these challenges, drawing on its purpose: *Humans & Technology to scale up sustainable performance.*

William ROZÉ, CEO Group

ESRS 2

1. General information

ESRS 2 BP-1 / BP-2

1.1 Introduction, scope, exclusions and conditions for preparing the report

ESRS 2 BP-1

1.1.1 Scope of the sustainability report

This report covers all entities that are fully consolidated in the consolidated financial statements of the Scalian Group as at 31 December 2025, unless expressly stated otherwise for certain indicators or topics. The scope of the sustainability report is therefore aligned with the Group's financial consolidation scope as at that same date.

None of the entities included in the Group's consolidation scope is exempt from publishing sustainability information for the 2025 financial year.

ESRS 2 BP-2

1.1.2 Coverage of the report

The coverage of this report varies depending on the topics addressed. The environmental and governance data, both quantitative and qualitative, cover the entire (100%) consolidated scope of the Scalian Group. The social data, however, cover 93% of the headcount within the consolidated scope, mainly across Scalian's locations in France, Germany, Spain, India and Canada (including the Mannarino entity).

The entities not covered by the social data mainly correspond to those whose processes for collecting, consolidating or verifying social data are currently being harmonised, notably recently acquired entities. Scalian is continuing its work to gradually extend social coverage to the entire consolidated scope.

ESRS 2 BP-2 / IRO-2

1.1.3 Preparation of the report

For the 2025 financial year, Scalian is renewing the publication of its sustainability report, voluntarily aligning with the requirements introduced by the European directive *Corporate Sustainability Reporting Directive* (CSRD), namely Directive (EU) 2022/2464, as well as with the structuring principles of the *European Sustainability Reporting Standards* (ESRS).

This report is prepared on a voluntary basis: it draws on the architecture of the ESRS for the purposes of structure, traceability and comparability, without constituting a sustainability statement compliant with the ESRS or fulfilling the obligations of Articles L. 232-6-3 et seq. of the French Commercial Code. The references to ESRS data points appearing in this report are provided for guidance only and do not constitute a declaration of compliance.

This year, greenhouse gas emissions (Scopes 1, 2 and 3), the total number of employees and the proportion of women in management positions were subject to limited assurance by Forvis-Mazars in accordance with the assurance statement set out in Appendix 5.1. This limited assurance covers only the information explicitly listed in that statement. The other information published in this report has not been subject to specific external assurance, unless otherwise stated.

In addition, as a portfolio company of the Wendel Group, certain Scalian sustainability data are included in the sustainability statement of the Wendel Group, which is itself subject to limited assurance by Forvis-Mazars and published in its 2025 Universal Registration Document, to which this report also refers. This combined approach—Scalian's voluntary report and its contribution to Wendel's consolidated reporting— aims to gradually strengthen the structure, traceability and reliability of the Group's sustainability reporting, without altering the voluntary nature of this report or extending the scope of external assurance beyond the information explicitly mentioned in the appended statement.

ESRS 2 GOV-1 / GOV-2 / GOV-5

1.2 Governance and interactions

Scalian's governance is based on an integrated architecture that brings together the company's strategic vision, operational steering and the cross-functional integration of environmental, social and governance (ESG) issues.

It contributes to the identification, assessment, monitoring and management of the material impacts, risks and opportunities (IROs) arising from the double materiality analysis, ensuring the link between the identified ESG issues, the associated action plans, the monitoring indicators and the Group's strategic decisions.

ESRS 2 GOV-1 / GOV-2

1.2.1 The Executive Committee

The ExCom is the central body for steering the Group's activities. It is responsible for developing the main strategic directions and deploying them at all levels of the organisation. Its members come from the company's main functions: executive management, finance, human resources, delivery, artificial intelligence and operations.

The ExCom oversees operational, commercial and financial performance, systematically integrating the ESG dimensions into its decisions.

In this respect, significant ESG topics, material IROs, climate objectives, social indicators, ethics and compliance issues, and sustainability reporting matters are presented to it as part of ESG steering, making it possible to monitor the progress of action plans, arbitrate priorities and ensure their consistency with the Group's strategy.

ESRS 2 GOV-1 / GOV-2

Specialised committees: strengthened thematic steering

Scalian relies on several specialised committees that complement the work of the ExCom:

- **The Supervisory/Audit Committee**, made up of independent members and representatives of the main shareholder, carries out a strategic oversight function. It ensures the proper application of the directions set, compliance with ESG commitments, and the transparency of governance practices, internal control mechanisms, risk management and the verification of published information.
- **The ESG Committee**, set up in 2024, steers the governance of sustainability: it develops Scalian's ESG roadmap, monitors the associated action plans and ensures the sound governance of sustainability reporting, notably in the context of *reporting* under the CSRD. It coordinates the thematic sub-committees (environment, social performance, responsible procurement, ethics and compliance) and ensures consistency between the material matters identified in the double materiality analysis, the policies deployed, the actions, the indicators and the information published.

How the ESG Committee and the sub-committees operate · ESRS 2 GOV-2 / GOV-5

The ESG Committee meets quarterly. Made up of representatives of the functional departments and the subsidiaries involved, it draws up an annual action plan, sets objectives, monitors key performance indicators, collects data and reports its results to the ExCom. Decisions are taken by a majority of the members present and formalised in an action plan tracked in a dedicated digital space; the chair of the committee is appointed by the ExCom. The work is subject to documented monitoring ensuring the traceability of decisions, action plans, indicators and arbitration outcomes, supporting the reliability of reporting and the preparation of internal or external reviews.

Each sub-committee (environment, social performance, responsible procurement, ethics) has specific remits, dedicated indicators, a budget, internal rules and management autonomy governed by the Group's governance. Made up of business referents from the various entities, they implement the actions, ensure their monitoring and reporting to the ESG Committee, drawing on identified owners, supporting evidence and periodic reviews making it possible to measure the effectiveness of the actions undertaken.

ESRS 2 GOV-1 / GOV-2 · ESRS G1-1 / G1-3a

The Ethics and Compliance committee

This committee plays a central role in Scalian's governance by guaranteeing the integrity, transparency and regulatory compliance of the Group's practices. Its mission is to structure and steer the policies relating to business ethics, anti-corruption, the protection of personal data, regulatory compliance and respect for fundamental rights. This committee ensures that employees, partners, suppliers and clients are aligned with the Group's ethical principles and the applicable legal requirements.

Main remits:

- **Deployment of the code of ethics and conduct** *(ESRS G1-1 / MDR-P)*: The committee ensures the dissemination and proper understanding of the code of ethics among all internal stakeholders. It ensures that the principles of loyalty, integrity, transparency and respect guide all professional interactions.
- **Anti-corruption and conflicts of interest** *(ESRS G1-3)*: It oversees the programmes for preventing risks related to corruption, influence peddling and anti-competitive practices. It coordinates awareness-raising activities, training and the implementation of tools for declaring and managing conflicts of interest.
- **Protection of personal data and cybersecurity** *(Specific information / ESRS 2 GOV-5):* The committee works with the DPO (*Data Protection Officer*) and the IT teams to ensure compliance with regulations such as the GDPR (General Data Protection Regulation). It also ensures the security of information systems and the implementation of responsible cybersecurity practices.
- **Overall regulatory compliance** *(ESRS G1-1 / ESRS 2 GOV-5)*: It maintains continuous regulatory monitoring, notably in connection with legislation (anti-corruption, CSRD, duty of vigilance, anti-money laundering legislation, etc.) and adapts internal policies accordingly. Regular audits and compliance checks are carried out across the Group's entities. Significant regulatory changes may lead to the adaptation of internal policies, procedures or action plans.
- **Ethics reporting channel** *(ESRS G1-1)*: The committee oversees the internal reporting platform, open to all employees but also to the organisation's external stakeholders, allowing conduct contrary to the Group's ethical principles to be reported in full confidence and anonymously if required. It guarantees the impartial, confidential and diligent handling of each report.
- **Training and a culture of compliance** *(ESRS G1-1)*: The committee designs and deploys training programmes tailored to business risks. This training is prioritised according to the exposure of the employee groups concerned and is monitored through indicators, notably the training rate and the adoption rate of the ethics mechanisms. It is mandatory where regulatory, contractual or internal requirements so dictate, and is deployed more widely as part of a prevention and awareness-building approach.

The Ethics and Compliance committee is made up of representatives of the legal department, human resources, executive management, and business experts. It works closely with the other ESG sub-committees to ensure the consistency of actions, notably on cross-cutting topics such as responsible procurement, diversity and data security. Its work is presented to the ESG Committee as part of the quarterly reporting process, and the recommendations made are submitted to the ExCom for validation and deployment. It also plays an advisory role for the operational departments in complex situations or sensitive decisions.

ESRS 2 GOV-2 · ESRS E1 / E5

The Environment, Energy and Climate committee

The environment committee is responsible for steering Scalian's environmental strategy. It is made up of representatives of the company's various functions: ESG, technical management, procurement, research and development, finance, ethics, human resources, and representatives of the subsidiaries. Its role is to develop action plans relating to decarbonisation, resource optimisation, the eco-design of solutions and the management of the environmental impacts associated with the Group's activities.

The main remits under its responsibility include:

- Preparing the carbon footprint (Scopes 1, 2 and 3);
- Setting objectives and monitoring greenhouse gas emission reduction actions aligned with the Net-Zero trajectory validated by the SBTi;
- Monitoring the energy consumption of sites, implementing energy-saving plans, and the transition towards certified renewable energy contracts;
- Integrating environmental criteria into client projects via impact assessment methodologies and simulation tools;
- Internal awareness-raising on climate issues through training, collaborative workshops and programmes such as the “Climate Fresk”.

The committee also contributes to monitoring the environmental issues identified as material or tracked within the environmental management system, notably climate change, energy, responsible procurement, mobility, waste, IT equipment and value chain issues. It reports on its work through the annual ESG reporting process and maintains active regulatory monitoring of the European environmental obligations and frameworks applicable or relevant to the Group, notably the CSRD, the European taxonomy and the associated reporting expectations.

ESRS 2 GOV-2 · ESRS S1

The Social Performance committee

This committee steers the Group's social policies with a twofold objective: improving the quality of working life and promoting inclusion and diversity. It acts across the entire Human Resources (HR) cycle, from recruitment to training, including career management and social dialogue.

Its remits notably cover:

- Defining indicators of well-being, employee engagement and work/life balance.
- Implementing action plans on diversity (gender, age, disability, origin) and workplace equality.
- Monitoring the continuing training policy (notably via the *Scalian Academy*) and developing skills in connection with the digital and sustainable transitions.
- Steering the social dialogue mechanisms, internal surveys, and formalising the HR policy within an ethical and transparent framework.

It collaborates with front-line managers and the *Talent Acquisition* teams to integrate ESG principles from the recruitment and onboarding processes onwards. It contributes to monitoring the material matters relating to the company's own workforce, notably attractiveness, talent retention, working conditions, health and safety, diversity, inclusion and skills development.

ESRS 2 GOV-2 · ESRS G1-2 / S2 / E1

The Responsible Procurement committee

The responsible procurement committee structures Scalian's sustainable procurement policy. It works to integrate environmental, social and ethical criteria into the processes for assessing and selecting suppliers. It plays an essential role in consolidating a responsible and resilient supply chain. Its key responsibilities are:

- Formalising the supplier charter and integrating it into invitations to tender;

- Regularly assessing suppliers against ESG criteria (regulatory compliance, ethics, carbon footprint, social practices);
- Establishing sustainable partnerships with strategic suppliers (co-development, sharing of best practices, shared innovation);
- Monitoring value chain risks (disruptions, critical dependencies, human rights violations), and implementing prevention or mitigation measures;

It ensures that Scalian's procurement practices are aligned with the objectives of reducing indirect emissions, notably Scope 3, and with the principles of proportionate vigilance applicable to the value chain. It thus contributes to managing the impacts, risks and opportunities associated with the Group's suppliers, subcontractors, freelancers, service providers and critical partners.

ESRS 2 GOV-3

1.2.2 Integration of sustainability into incentive schemes

The variable remuneration of the members of the Executive Committee (ExCom) incorporates criteria related to the Group's non-financial performance. These criteria account for between 10% and 20% of their annual variable remuneration and cover environmental, social and governance issues, in line with Scalian's strategic priorities. This mechanism aligns the interests of senior managers with the Group's sustainability objectives and strengthens the integration of ESG issues into performance management. At this stage, these criteria are not yet linked to specific quantified climate targets; their articulation with the SBTi trajectory will be progressively strengthened.

ESRS 2 GOV-4

1.2.3 Due diligence

Scalian applies a due diligence approach proportionate to its business model, which is mainly based on intellectual, consulting and engineering services. The main elements of this due diligence, their integration into governance and their treatment in this report are summarised below.

ESRS 2 GOV-5

1.2.4 Internal control of sustainability reporting

Scalian is gradually implementing an internal control mechanism dedicated to sustainability reporting. This mechanism aims to strengthen the reliability, traceability and consistency of the ESG information published in the sustainability report.

It is based notably on:

- Identifying data contributors and owners by topic;
- Defining rules for collecting and consolidating indicators;
- Reviewing data by the contributing functions;
- Retaining the supporting evidence needed to justify the information published;
- Reviewing consistency between policies, actions, indicators and objectives;
- Escalating sensitive points or significant decisions to the ESG Committee and, where necessary, to the ExCom.

The main risks relating to sustainability reporting concern the completeness of scopes, the consistency of calculation methods, the quality of source data, the retention of supporting evidence and compliance with consolidation deadlines. These risks are subject to controls proportionate to the level of sensitivity of the information published.

The controls focus primarily on the most sensitive or most significant information, notably climate data, social data, governance indicators, information relating to action plans and data subject to external assurance.

This approach helps to secure sustainability reporting, prepare for external assurance work and strengthen the continuous improvement of the ESG steering system.

ESRS 2 GOV-1

1.2.5 Expertise and continuous development

The governance bodies bring together a diversity of profiles, combining cross-sector expertise (aerospace, energy, IT) with skills in strategy, financial management, organisational transformation and risk management. ESG skills are being progressively strengthened to support the Group's growing maturity on the CSRD, the ESRS, double materiality, climate, ethics, compliance, cybersecurity and social issues. This diversity strengthens the Group's ability to anticipate market developments and integrate ESG requirements into decisions.

ESRS 2 GOV-1 / GOV-2 / GOV-5

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 governance ensures consistency between the material matters identified, strategic decisions, action plans, monitoring indicators and the information published in the sustainability report. It thus helps to strengthen transparency, the reliability of reporting and the gradual integration of the CSRD / ESRS requirements into the Group's management, as well as value creation for all stakeholders.

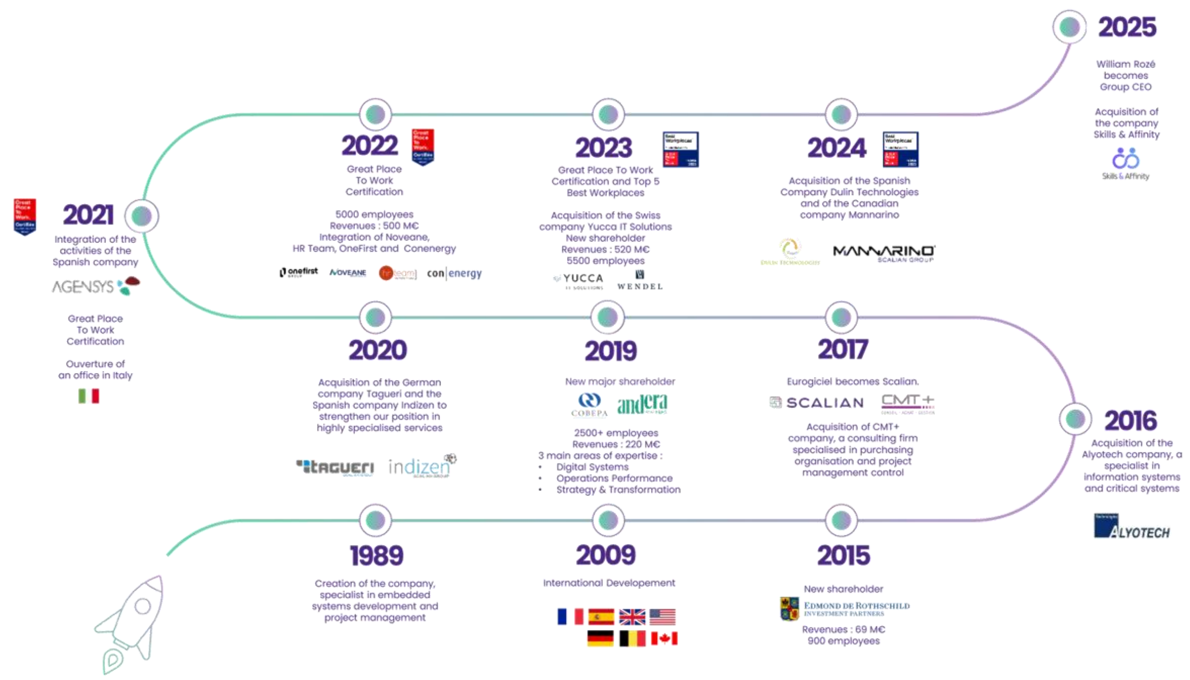
ESRS 2 SBM-1

1.3 Strategy, business model and value chain

1.3.1 Scalian's strategy

Main products and services offered by the company

Founded in 1989, Scalian specialises in the fields of critical software, systems engineering, operational performance and digital solutions. It supports its clients in transforming their methods and developing their value chain by deploying advanced technologies, drawing on a sound knowledge of their products and business processes.



The Group operates in 12 countries and has a direct and indirect workforce of nearly 5,722 people. Its subsidiaries, Scalian Belgium, Scalian Canada, Scalian Spain, Scalian Portugal, Scalian Italy, Scalian UK, Scalian USA, Scalian

Morocco, Scalian Germany, Yucca (Switzerland and India), Mannarino (Canada) and Skills&Affinity design and deploy high-value-added solutions tailored to international markets.

The Group operates mainly in the aerospace, space, defence, energy, mobility and banking sectors. Scalian positions itself as a leading European player in supporting projects with high technological or organisational complexity, notably in critical or heavily regulated sectors**.** The Group's activities are mainly based on intellectual, engineering, consulting, digital transformation, software development, cybersecurity, operational excellence and sustainable performance support services.

ESRS 2 GOV-1 / SBM-1

New governance: the arrival of William Rozé

Mr William Rozé became CEO Group of the Scalian Group in September 2025. His arrival marks a new stage in the Group's development, with the aim of exceeding €1 billion in revenue, strengthening the momentum of innovation and international expansion, and consolidating Scalian's position as a leading player in its markets. This growth trajectory also entails strengthening the governance, internal control, acquisition integration, skills management, risk management and sustainability reporting consolidation mechanisms.

ESRS 2 SBM-1

Scalian's organisation is structured around three areas of expertise

- **Systems and Software Engineering:** brings together all the know-how needed to design, develop, integrate and ensure the reliability of complex systems with high performance or safety constraints.
- **Operational Excellence:** supports organisations in the sustainable improvement of their performance, their transformation programmes and their management systems, within an integrated, results-oriented approach.
- **Digital Solutions**: designs, modernises and industrialises software and data solutions. Its complementary expertise in software engineering, digital continuity and data value creation transforms business needs into robust, interoperable and scalable digital products.

ESRS 2 SBM-1

Our range of services

Scalian offers an **integrated offering** covering the entire **life cycle** of projects, combining expertise in **systems and software engineering, advanced digital solutions and operational excellence.** This approach enables the Group to support its clients in the design, development, deployment and continuous improvement of their activities, in an environment marked by growing technological, regulatory and performance challenges.

In the field of digital solutions, Scalian draws on advanced expertise in data and artificial intelligence to optimise processes, automate operations and create value. The Group develops machine learning models suited to critical or sensitive environments, as well as solutions based on digital twins, advanced simulation or real-time analysis.

Cybersecurity is a structuring pillar of the Group's offering, in response to the rise in threats and the tightening of regulatory requirements. Scalian supports its clients in securing their information systems, managing cyber risks and implementing secure architectures. The teams work on advanced approaches such as Zero Trust models, system segmentation and compliance with international standards.

In terms of information systems transformation, Scalian deploys **Cloud and DevSecOps** solutions aimed at strengthening the agility, resilience and performance of organisations. The Group supports its clients in their migration projects towards *cloud* architectures, the industrialisation of development pipelines and the integration of security from the design phase onwards, within a continuous improvement approach.

Scalian's offering also includes a transformation consulting activity, covering organisation, performance management, **operational excellence** and change management. The Group supports its clients in evolving their operating models and adopting more agile, efficient and sustainable practices.

In parallel, Scalian develops **technological and integrated industrial solutions**, notably in the fields of critical systems, embedded engineering, high-reliability software and production and supply chains. The Group draws on **centres of expertise** and global engineering capabilities to offer solutions suited to complex and heavily regulated environments.

Finally, Scalian integrates **sustainability** issues into its offering, supporting its clients in structuring their ESG approaches, achieving regulatory compliance and defining decarbonisation trajectories. These offerings respond to the opportunities identified in the double materiality analysis, notably the development of services related to the ecological transition, responsible digital technology, cybersecurity, decarbonisation and sustainable performance. The environmental benefits of these services for clients nonetheless depend on the use cases and their implementation.

The Group also contributes to skills development via the ***Scalian Academy***, in connection with the technological and environmental transformations.

Thanks to this combination of expertise, Scalian offers a coherent range of end-to-end solutions, addressing its clients' challenges of innovation, performance and sustainability.

Main markets

Scalian works with clients operating in technology-intensive sectors, characterised by high requirements in terms of reliability, safety, operational performance and regulatory compliance.

The Group is historically positioned in the **aerospace, space** and **defence** sectors, where it supports industrial players in the development, certification and improvement of critical systems, as well as in optimising their operations and value chains.

In the fields of **mobility** and industry, Scalian supports the transformations linked to the emergence of connected, autonomous and low-carbon systems. The Group works on improving the performance of industrial pipelines, digitalising processes and developing new products incorporating advanced technologies.

The **energy** sector is a strategic focus, in a context of transition towards more decarbonised and resilient models. Scalian supports players across the energy chain in evolving their infrastructure, integrating renewable energies and optimising production, storage and distribution systems.

Scalian is also present in the **banking and financial** sector, where it works on regulatory transformation, systems modernisation and risk management challenges. The Group supports institutions in strengthening their operational resilience, notably in the face of cybersecurity, compliance and service digitalisation challenges.

Across all these markets, Scalian draws on an in-depth knowledge of value chains and sector environments to offer **solutions tailored** to its clients' specific challenges. The Group provides multidisciplinary teams, able to understand business, regulatory and technological constraints, while supporting transformations towards more sustainable models.

These markets expose Scalian to high requirements in terms of quality, safety, compliance, data protection, business ethics, business continuity and environmental performance. These elements are considered in identifying the Group's material impacts, risks and opportunities.

ESRS 2 SBM-1

Multi-sector clients and international reach

Multi-sector and international reach

Scalian's international presence extends across **12 countries**. To strengthen the impact and reach of its solutions, Scalian implements an international ***delivery* model,** combining local proximity and global efficiency. The ***Global***

Engineering Centres **(GEC)**, located notably in **India** and **Morocco**, provide industrialisation and scale-up capabilities suited to its clients' competitiveness challenges.

This international model requires particular attention to the harmonisation of processes, the management of compliance risks, the quality of delivery, data protection, skills management and the gradual verification of sustainability reporting data.

Regulatory compliance and integrity of the offering

As a consulting firm specialising in digital transformation, project management and operational excellence, Scalian ensures compliance with local and international regulations in each of the countries where it operates.

To date, and in view of the applicable internal compliance controls, Scalian does not identify any product or service within its offering that would be prohibited in the jurisdictions where the Group operates. Activities exposed to specific regulations (export control, dual-use goods, regulated sectors) are subject to dedicated compliance mechanisms.

Given the nature of certain activities and certain client sectors, notably aerospace, defence, energy or critical systems, Scalian applies compliance mechanisms tailored to the applicable regulatory, contractual, ethical and security requirements.

ESRS 2 SBM-1 / SBM-3 / Specific information

Strategic commitment to sustainability

Scalian's commitment to a sustainable future is fully embedded in its strategy. The Group integrates sustainability objectives across all its offerings, whether products, services, client relationships or local initiatives. This approach helps to strengthen the consistency between Scalian's business model, the expectations of its stakeholders and the opportunities identified in the double materiality analysis.

ESG consulting and alignment with the Sustainable Development Goals (ESRS 2 SBM-1 / SBM-3 / Specific information)

Scalian's Sustainability practice supports clients in structuring and implementing their own ESG strategies. Its solutions make it possible to place sustainability at the heart of organisations, acting on strategy, operations, tools and management practices alike. Scalian supports them in analysing their impacts, structuring their actions, showcasing their commitments and securing stakeholder buy-in. Whatever the nature of the organisation, its size or its level of maturity, the Group adopts a tailored approach, drawing on multidisciplinary expertise as well as suitable digital solutions.

This activity represents a strategic opportunity for Scalian, in a context of increasing regulatory, climate, social and transparency requirements applicable to companies.

Assessment of products and services (ESRS 2 SBM-1 / SBM-3 / E1 / E5 / Specific information)

Scalian's products and services are assessed according to their contribution to sustainability objectives. The critical solutions and embedded software developed or supported by the Group, notably in aerospace, defence and energy, are gradually incorporating eco-design principles aimed at limiting their energy consumption. Scalian also uses synthetic data and simulation environments to reduce the use of physical resources during the testing and validation phases.

The environmental benefits associated with these solutions nonetheless depend on the use cases, the deployment methods, client requirements and the data available. They must therefore be assessed in a proportionate manner, to avoid any environmental over-promising.

Contribution to decarbonisation objectives (ESRS E1 / ESRS 2 SBM-1 / SBM-3)

The services related to sustainability notably include support for decarbonisation, ESG reporting, responsible digital technology, environmental assessment and the design of more resource-efficient products. These services can help support clients in reducing their emissions, including their Scope 3, as well as in adopting more sustainable technologies or practices.

Global vision and sustainable mission (ESRS 2 SBM-1 / SBM-3)

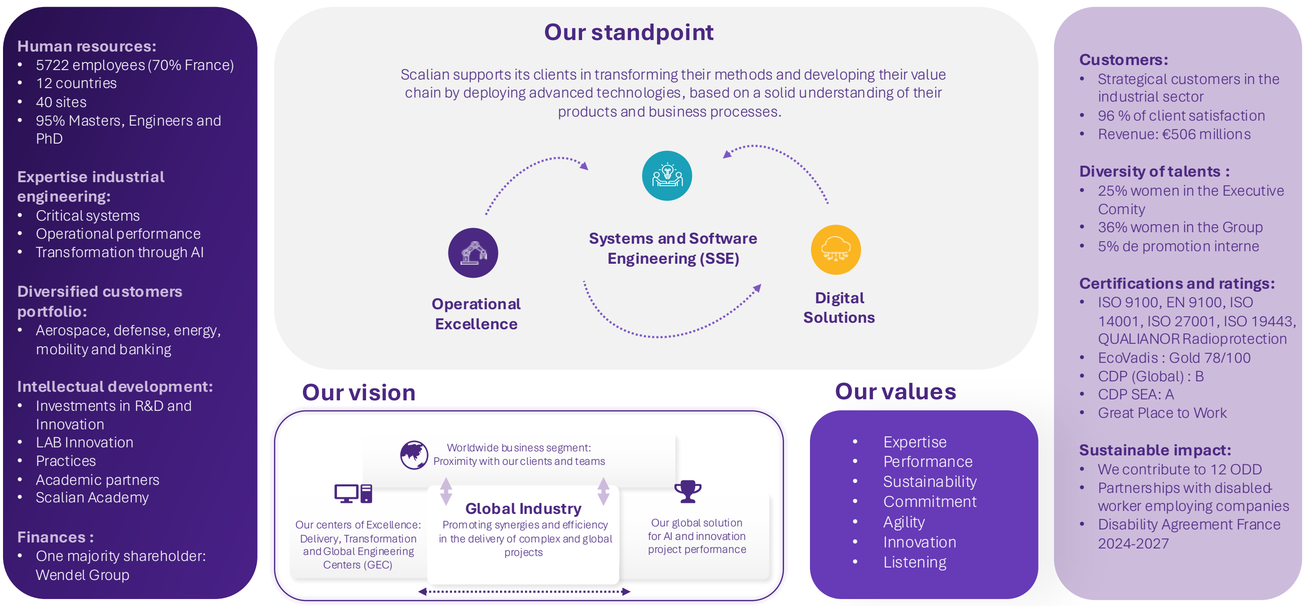
Through its action, Scalian helps to transform its clients' operations, strengthen their resilience and place their activities on a demanding sustainability trajectory. The Group places environmental and social responsibility at the heart of its mission, remaining true to its values of proximity, excellence and positive impact. This ambition should be assessed considering the material impacts, risks and opportunities identified by Scalian, notably those relating to climate, Scope 3, skills, cybersecurity, business ethics, the value chain and the development of sustainable offerings.

ESRS 2 SBM-1

1.3.2 Business model

Scalian's business model is based on an integrated value-creation model focused on clients and sustainability. It is centred on transforming a set of inputs (client demands, regulatory requirements, human skills, cutting-edge technologies, intellectual capital and partnerships) into outputs and concrete results: technological solutions, performance gains, contributions to emission reduction, quality improvement and skills development both internally and among clients.

HUMANS AND TECHNOLOGY TO SCALE UP SUSTAINABLE PERFORMANCE



This model is part of a balanced and responsible growth strategy, combining sector specialisation, technical excellence, client proximity and the ability to adapt rapidly to constantly evolving regulatory and societal environments. The Group capitalises on its historical expertise, its centres of excellence, its territorial network and its innovation capabilities to generate long-term value.

The main dependencies of Scalian's business model concern the attraction, development and retention of talent, the mastery of technological skills, the quality of delivery, client trust, cybersecurity, the procurement of services, business travel, and the ability to adapt to regulatory and ESG requirements.

In 2025, the Group's consolidated revenue amounted to €506 million. The Group has a direct and indirect workforce of approximately 5,722 people across 12 countries.

ESRS 2 SBM-1 / IRO-1

1.3.3 Value chain

Scalian's value chain reflects its positioning based on the combination of **human expertise and advanced technologies**, to support its clients in transforming their own value chain and improving their sustainable performance. It draws on key resources, in particular highly qualified human capital, expertise in complex systems engineering, operational excellence and digital solutions, as well as innovation and R&D capabilities and global technological infrastructure.

The value chain is analysed across three levels: the upstream chain, Scalian's own activities and the downstream chain. This distinction makes it possible to link the Group's business model to the impacts, risks and opportunities identified in the double materiality analysis.

Upstream: resources and partner ecosystem (ESRS 2 SBM-1 / IRO-1 / ESRS G1-2 / E1 / S2)

Upstream, Scalian draws on an ecosystem of partners, suppliers and external resources comprising its subcontractors, freelancers, technology partners, software publishers, cloud and IT providers, landlords, academic partners, training organisations, as well as regulatory authorities and certification bodies.

Scalian's employees mainly fall within the Group's own activities and not within the upstream chain.

The model is based on:

- The procurement of professional services, software solutions, IT equipment, IT and cloud services, general services and support services,
- Investments in research, innovation and skills development,
- Partnerships with technological, scientific and academic players,
- Structuring support functions such as procurement, finance, compliance, human resources, information systems and quality.

The main associated issues concern the responsible management of procurement, control of the indirect carbon footprint, regulatory compliance, information security, data protection, the management of external skills, sustainable innovation and the management of third-party risks.

Operational activities: value creation (ESRS 2 SBM-1 / SBM-3 / IRO-1 / S1 / E1)

Scalian's core activities are structured around three complementary areas of expertise:

- **Systems and software engineering**, including the design, development, validation and reliability assurance of critical systems;
- **Operational excellence**, aimed at optimising industrial performance, processes and value chains;
- **Digital Solutions**, covering in data, artificial intelligence and information systems transformation.

These activities are part of a cycle comprising:

- The analysis and scoping of client needs,
- The design of tailored solutions,
- The development, deployment and industrialisation of services,
- Performance management and impact measurement.

They draw on delivery agile working methods, global centres of expertise (*Global Engineering Centres*) and innovation mechanisms making it possible to deploy solutions on a large scale.

The main ESG issues associated with this phase notably concern:

- Employee engagement and working conditions;
- Health, safety, quality of working life and the prevention of psychosocial risks;
- Skills management, training and employability;
- The environmental footprint of Scalian's activities, notably travel, energy, digital usage, IT equipment and waste;
- Cybersecurity and data protection;
- The quality, ethics and compliance of the products and services provided.

Downstream: clients and the impacts of solutions (ESRS 2 SBM-1 / SBM-3 / IRO-1 / S4 specific information)

Downstream, Scalian supports organisations operating in technology-intensive industrial and services sectors, providing them with solutions aimed at improving their performance, resilience and capacity for innovation.

The services delivered can notably help to:

- Strengthen operational performance and productivity;
- Secure critical systems and infrastructure;
- Accelerate digital transformation;
- Support sustainable transition trajectories, notably in terms of decarbonisation.

The main downstream stakeholders include clients, principals, professional users of the solutions or systems developed, delivery partners, and depending on the projects, institutional players and supervisory authorities. Given Scalian's B2B model, “end users” should be understood primarily as client users of the systems, services or solutions developed, and not as end consumers in the sense of a B2C model.

The main issues associated with the downstream chain concern the quality and security of services, cybersecurity, data protection, business continuity, contractual and regulatory compliance, as well as the contribution of Scalian's offerings to the sustainable transformation of its clients.

Dependencies and key factors (ESRS 2 SBM-1 / SBM-3)

Scalian's model is based on several structuring dependencies, notably:

- The ability to attract, develop and retain qualified talent,
- The availability, robustness and security of critical technologies, infrastructure and information systems,
- The quality of relationships with clients, partners and suppliers,
- The capacity for innovation and adaptation to technological and regulatory developments,

- The mastery of the quality, safety, security, compliance and confidentiality requirements specific to the Group's sectors of activity.

These dependencies are considered in the analysis of impacts, risks and opportunities, notably in relation to talent attractiveness, delivery continuity, climate and transition risks, cybersecurity, business ethics, responsible procurement and the value chain.

Link with double materiality (ESRS 2 SBM-3 / IRO-1)

The value chain provides a structuring framework for identifying the Group's impacts, risks and opportunities. It makes it possible to analyse the interactions between Scalian's activities, its stakeholders and environmental, social and governance issues. All these elements feed into the Group's double materiality analysis, which covers all stages of the value chain, from the resources drawn on upstream to the effects associated with the solutions deployed downstream, in accordance with the requirements of the ESRS.

This analysis makes it possible to distinguish the impacts directly linked to Scalian's activities, the indirect impacts linked to its suppliers, subcontractors, partners and digital infrastructure, and the effects associated with the solutions deployed at clients. It also helps to identify the financial risks and opportunities linked to changing client expectations, regulatory requirements, the climate transition, cybersecurity, skills management and the development of sustainable offerings.

ESRS 2 SBM-2 / IRO-1

1.3.4 Stakeholder engagement

Structured dialogue with stakeholders

Stakeholder dialogue is a structuring lever for **sustainable value creation** at Scalian. Based on regular, open and formalised exchanges, it enables the Group to identify, understand and integrate **the expectations of its stakeholders** into its decision-making processes. These interactions feed into the definition of strategic directions, inform operational choices and contribute to the integration of environmental, social and governance **(ESG)** issues within the Group's activities.

Environment
- Climate Change
- Environment (Energy)

Social
- Crisis Management
- People – Safety
- People – Social
- Personal data
- Radiological Protection

Governance
- Ethic & Compliance
- Financial
- Information Security
- Quality – Requirements
- Quality – Costs
- Quality – Deadlines
- Safety – Aeronautic
- Safety – Nuclear

Company Strategy

External context analysis
- Customer expectations
- Market evolution
- Competitive landscape
- Regulatory developments
- Sustainability & ESG pressures

Internal context analysis
- SWOT analysis
- Process performance
- KPI monitoring
- Improvement opportunities
- Feedback & lessons learned

Scalian maintains ongoing dialogue with all its stakeholders, including its employees, clients, suppliers, shareholders, public and regulatory authorities, certification bodies, financial partners, local communities and civil society players. This dialogue is based on structured mechanisms tailored to the issues of each category of stakeholder, such as regular meetings, audits, consultations, surveys, collaborative platforms or contractual commitments. These arrangements make it possible to **gather expectations**, **anticipate regulatory developments**, **identify impacts**, as well as the risks and opportunities associated with the Group's activities, and to feed the double materiality analysis and guide actions on sustainable performance.

ESRS 2 SBM-2 / SBM-3

Stakeholders and value creation

Scalian's value chain incorporates **all the Group's stakeholders**, who contribute directly to value creation and the sustainable performance of its activities. **Upstream**, the partner ecosystem notably comprises shareholders, financial institutions, insurance companies, suppliers, as well as technological, strategic and academic partners, contributing to the Group's financial soundness, technological mastery and the development of its innovation capabilities. Within the organisation, employees, whether permanent, non-permanent or in training, are a central lever for value creation: their expertise, commitment and capacity for innovation support operational excellence and the quality of the services delivered. **Downstream**, clients, private or public sector players and professional users of the solutions or systems developed, benefit from solutions tailored to their needs and incorporating their operational and ESG issues. In addition, public authorities, regulatory authorities, certification bodies and civil society players contribute to the evolution of the framework within which Scalian operates and help to guide its practices. All these interactions are part of an extended responsibility approach, integrated into the Group's value chain.

ESRS 2 SBM-2 / ESRS G1-2 / S2 / E1

A partnership-based relationship with suppliers

Scalian develops relationships with its suppliers built on long-term partnerships, aimed at **securing its operations** and strengthening its capacity for **innovation**. The Group collaborates with technological, industrial and specialised suppliers, as well as with research and development partners, to co-develop solutions in fields such as artificial intelligence, cybersecurity or critical systems engineering. These regular interactions help to **optimise supply chains**, strengthen the resilience of operations and support the development of innovative solutions. Suppliers are selected based on criteria relating to their expertise, their reliability and their alignment with the Group's sustainability requirements. The management processes are based on tools and mechanisms ensuring transparency, traceability and performance control, as part of a responsible procurement approach and compliance with the applicable regulations.

ESRS 2 SBM-2 / SBM-3

Mobilising around ESG objectives

Scalian mobilises its stakeholders to integrate environmental, social and governance issues **(ESG) at the heart of its activities and its business relationships**. The Group takes a collaborative approach with its main stakeholders, notably employees, clients, suppliers, investors and institutional players, to define objectives and actions suited to the contexts in which it operates. This approach helps to strengthen employee engagement, consolidate the relationship of trust with clients, foster the emergence of innovative solutions and support the transformations of the sectors in which the Group operates.

ESRS 2 SBM-3 / IRO-1

Impacts, risks and opportunities

Interactions with stakeholders enable Scalian to identify and assess the main impacts, as well as the **risks and opportunities** associated with its activities. Among the positive impacts, the Group can contribute, depending on the nature of the services provided, to the **digital transformation** and **energy transition** of technology-intensive sectors, such as aerospace, defence, energy, mobility or public services. Its local roots and its social commitments can also help to develop more responsible practices.

The main risks identified notably concern the **growing complexity of projects**, in international environments, as well as the tightening of regulatory and compliance requirements. These developments are also accompanied by strategic opportunities, notably linked to the development of technologies such as artificial intelligence, *cloud* and cybersecurity, as well as to the growing demand for client support on their ESG issues. Strengthening supplier relationships and integrating innovative technologies also help to improve the Group's operational performance and resilience.

These elements directly feed the analysis of impacts, risks and opportunities (IROs) as part of the double materiality analysis presented in **section SBM 3**.

ESRS 2 SBM-3 / IRO-1 / IRO-2

1.4 Material matters

Scalian has developed an approach inspired by the structuring principles of the CSRD and the ESRS, on a voluntary and proportionate basis. For climate data, it draws on the GHG Protocol, ensuring an analysis covering the Group's entire value chain. This approach aims to combine two essential dimensions: on the one hand, **impact materiality**, which measures the effects of Scalian's activities on the environment, society and human rights; on the other hand, **financial materiality**, which assesses the influence of these issues on the Group's performance, business model and economic situation in the short, medium and long term.

ESRS 2 IRO-1

1.4.1 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**, corresponding to the degree of severity, **its scope**, corresponding to the geographical or functional reach, **its reversibility**, corresponding to the ability to mitigate or reverse the impact, and its **probability of occurrence**. Each criterion is scored on a **standardised qualitative scale**, making it possible to calculate an **overall score** for each issue. This multi-criteria scoring facilitates the prioritisation of the most significant impacts on the Group's value chain and on the ecosystems in which it operates. The criteria and weightings were defined based on recognised frameworks, notably the ESRS, and the *GHG Protocol* for GHG emissions, then consolidated through sector benchmarks, to ensure the robustness and comparability of the results.

ESRS 2 IRO-1 / IRO-2

Methodological note – Calculation of IROs and integration of the time horizon

Impact calculation (ESRS 2 IRO-1)

The aggregate impact score is obtained by combining several key dimensions:

- Magnitude of the impact;
- Scope: population or perimeter concerned;
- Reversibility: whether the effects are lasting;
- Probability of occurrence.

Each dimension is weighted, then added together, to obtain a total score on a scale of 0 to 13. The weighting of the criteria reflects both the potential **severity** of the impacts and their **probability**, in accordance with the methodological principles of the ESRS relating to the assessment of impact materiality.

Score obtained	Materiality level
≥ 9	High
7 to 8	Medium
< 7	Low

These thresholds were defined based on internal calibration and validated against sector practices, to guarantee a consistent prioritisation of issues.

Risk assessment (ESRS 2 IRO-1 / SBM-3)

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

Score	Risk level
3	High
2	Moderate
0–1	Low

The assessment is based on a combination of the probability of occurrence and the potential impact on the Group's activities, assets and financial performance.

Identification of opportunities (ESRS 2 IRO-1 / SBM-3)

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

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

This analysis makes it possible to identify the levers of value creation linked to the ecological transition, technological developments and market transformations.

Integration of the time horizon (ESRS 2 IRO-1 / ESRS 1)

Each impact, risk or opportunity is analysed through its time horizon, to assess when its effects are likely to materialise. Three horizons are considered, consistent with the Group's climate trajectory:

- Short term: less than one year
- Medium term: between 1 and 5 years
- Long term: more than 5 years

This distinction makes it possible to anticipate the timing of the actions to be taken, whether immediate, planned or strategic over the long term. It also makes it possible to ensure consistency between the analysis of climate risks, the transition strategy and the Group's commitments.

Summary of the thresholds adopted (ESRS 2 IRO-1 / IRO-2)

Dimension	Materiality threshold	Interpretation
Impact	≥ 9	Significant impact
Risk	≥ 2	Moderate to high risk
Opportunity	≥ 3	High probability of occurrence
Time horizon	Short, medium, long term	Timing of expected effects

ESRS 2 IRO-1

Consideration of financial materiality

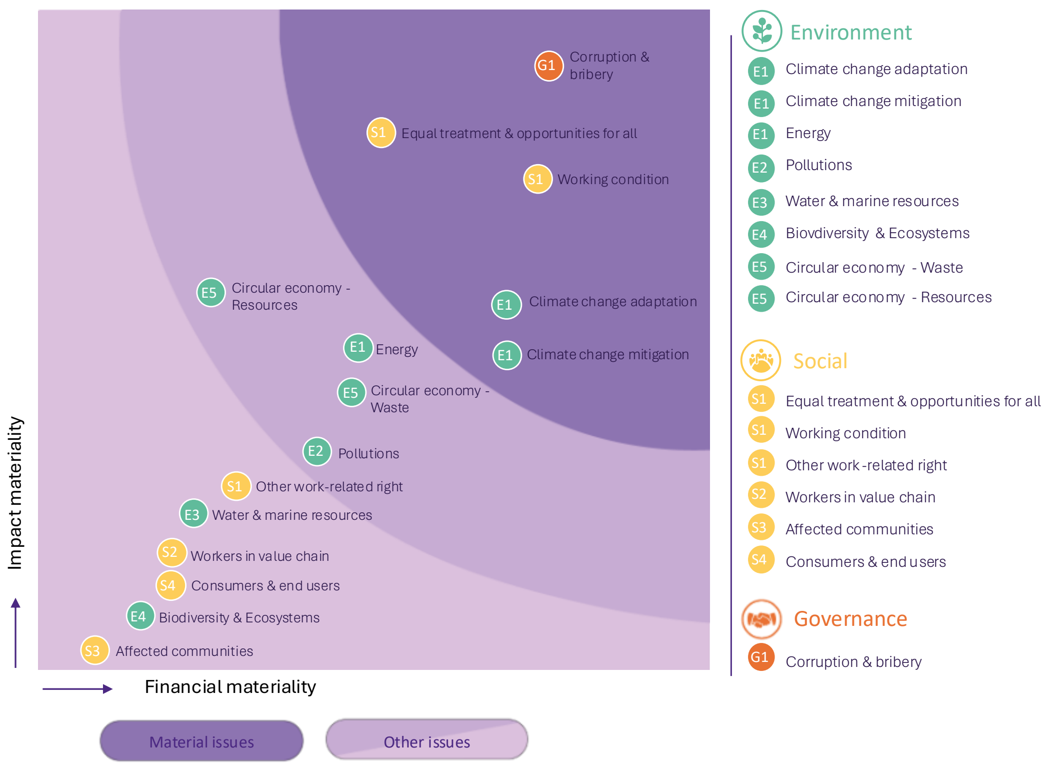
Financial materiality was analysed through a forward-looking reading of the risks and opportunities likely to affect the Group's economic performance. This assessment incorporates the potential financial impacts of ESG issues on financial flows, intangible assets, financing capacity, and on the resilience of Scalian's business model. It is based on the combined assessment of the probability of occurrence and the potential financial impact, notably on revenue, costs, investments and assets, in line with the recommendations of the ESRS. The risks considered notably include the physical risks linked to climate change (e.g. infrastructure disruption, supply chain disruption), the regulatory transition risks (tightening of standards, carbon taxation), as well as the risks linked to reputation or non-compliance. Conversely, this analysis also makes it possible to identify opportunities for value creation, notably via the rise of sustainable solutions in key areas such as artificial intelligence, cybersecurity, *cloud* or industrial decarbonisation. These elements are then integrated into a prioritisation grid that enables Scalian to determine the issues likely to have a significant impact on its business model.

ESRS 2 SBM-2 / IRO-1

Dialogue with stakeholders

The entire process is based on co-creation with our stakeholders. Scalian conducts a structured dialogue with its clients, employees, partners, suppliers, investors and institutional stakeholders, to cross-reference its internal analyses with their expectations and perceptions. The stakeholders' contributions were analysed and weighted according to their level of influence, their level of exposure to the issues and their role in the value chain. This engagement phase made it possible to consolidate the relevance of the double materiality matrix, ensuring a balanced representation of the different points of view and incorporating sector and territorial specificities. It directly contributes to the identification of impacts, risks and opportunities (IROs) and to their prioritisation within the framework of the Group's strategy.

Through its double materiality analysis, Scalian answers the following questions: **how can ESG issues influence the Group's performance, financial situation and prospects, and how do Scalian's activities impact the environment, people and society?**



ESRS 2 SBM-3

Integration into Scalian's ESG strategy

The results of this dual assessment have been integrated into Scalian's ESG roadmap. The issues identified as material, that is to say likely to have a significant impact on the environment, society or human rights, and/or a potential impact on the Group's financial performance, are subject to priority monitoring, and are integrated into the Group's governance, its internal steering mechanisms, its strategic objectives and its performance indicators.

Given the nature of Scalian's business model, based on **human capital, the issues relating to the workforce (ESRS S1)** have been identified as **particularly material.** They notably concern the attractiveness and retention of talent, working conditions, skills development, as well as the health and well-being of employees. Beyond these structuring social issues, the main material matters identified are organised around the following themes:

- Combating climate change and reducing greenhouse gas emissions;
- The responsible management of the value chain, notably in terms of procurement and the indirect carbon footprint;
- Cybersecurity and data protection, in connection with the Group's consulting and digital transformation activities;
- Ethical governance and compliance;
- The development of offerings and services that can positively contribute to the ecological and social transition of its clients.

These issues reflect the Group's exposure to its main impacts, risks and opportunities (IROs), as well as the expectations of its stakeholders.

Adaptation to climate change and reduction of the carbon footprint

Talent retention, equal treatment and diversity

Anti-corruption and good business practice

ESRS 2 IRO-2 / ESRS 1

Non-material standards

In accordance with paragraph 46 of ESRS 1, all the topical standards were assessed as part of the double materiality analysis. Certain topics were considered **non-material** at this stage, given their limited level of impact and exposure for the Group.

- ESRS E2 to E4 - Pollution, water and marine resources, biodiversity and ecosystems

  The Group's activities, mainly office-based and intellectual, do not generate significant industrial emissions, do not rely on intensive water consumption in respect of their own activities, and have no significant direct impact identified on biodiversity. As regards ESRS E3, the topic was not deemed material in respect of water consumption, withdrawals, discharges or the use of marine resources. This conclusion does not call into question the monitoring of certain sites exposed to local water stress conditions, addressed in the report as a physical climate risk factor under ESRS E1, and not as a material issue of water consumption or marine resources. The double materiality analysis nonetheless identified indirect impacts within the value chain, notably linked to the use of digital infrastructure, the manufacture and life cycle of IT equipment and the activities of suppliers and partners. These impacts were assessed against the materiality criteria defined by the Group (magnitude, scope, reversibility and probability). Given their indirect, diffuse nature and their limited intensity, they do not reach the materiality thresholds. These issues are nonetheless monitored within the framework of the Group's environmental policies, notably through the approaches to responsible procurement, responsible digital practices and reduction of the carbon footprint.

- ESRS S2 to S4 - Value chain workers, affected communities, consumers and end users

  The Group's business model is mostly based on consulting and engineering activities in a B2B environment, which limits its direct exposure to major social impacts on local communities or end users. The analysis nonetheless identified indirect risks in the value chain, notably the issues linked to working conditions and social practices among subcontractors, freelancers, suppliers and partners, and the issues linked to the quality and use of the solutions developed for clients. These risks are governed by several existing mechanisms, including the responsible procurement policy, the ESG assessment of suppliers, the reporting mechanisms accessible to stakeholders, and the Group's ethics and compliance mechanisms. In view of their level of exposure and their intensity, these impacts were deemed non-significant according to the materiality thresholds adopted, while remaining monitored under a proportionate due diligence and continuous improvement approach.

This analysis covers the Group's entire value chain and is based on a prudent approach compliant with the requirements of the ESRS. It will be reassessed annually to take account of the evolution of activities, partners, locations and stakeholder expectations.

ESRS 2 BP-2 / GOV-5 / IRO-2

Transparency and regulatory compliance

Scalian ensures that its entire approach is documented according to standards of transparency, traceability and verifiability. Each methodological decision is justified by objective and reproducible criteria, thereby ensuring the robustness of the analysis and its compliance with the applicable European regulatory requirements. This approach enables the Group not only to structure its sustainability report, but also to anticipate future developments in terms of the CSRD and the management of sustainability-related risks.

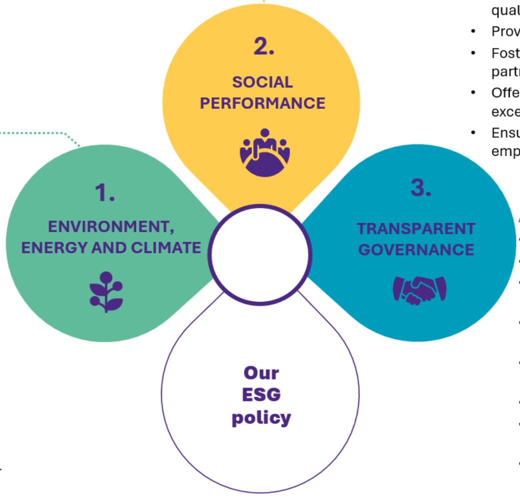
ESRS 2 SBM-1 / MDR-P

1.4.2 Scalian's ESG policy: a sustainable strategy aligned with international standards

In a global context marked by the climate emergency, social changes and increased transparency requirements, Scalian reaffirms its determination to act responsibly by fully integrating environmental, social and governance (ESG) issues into its corporate strategy. This commitment, upheld for several years, was strengthened in 2024 as part of a continuous improvement approach and alignment with the applicable standards.

Since 2017, Scalian has been a member of the **United Nations Global Compact**, thereby committing to respect the ten universal principles relating to human rights, labour, the environment and anti-corruption. In keeping with this commitment, Scalian's ESG policy is designed to contribute to several **Sustainable Development Goals (SDGs).** This contribution is assessed considering the Group's activities, its value chain, its material impacts, risks and opportunities, and the expectations of its stakeholders.

Scalian's ESG policy is based on structured governance, steered by a dedicated ESG committee and its thematic sub-committees. It draws on international frameworks, notably the ***Global Reporting Initiative*** **(GRI)**, and on the structuring requirements of the ESRS, making it possible to strengthen the rigour, traceability and auditability of *sustainability reporting*.



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.

ESRS E1-1 / E1-4 / E1-6 / MDR-T

A climate strategy aligned with scientific standards

Scalian's greenhouse gas emissions reduction targets have been validated by the Science Based Targets initiative (SBTi): a 54.6% absolute reduction in Scope 1 and 2 emissions and a 61.1% reduction in Scope 3 emissions intensity, expressed in tCO2e/FTE, by 2033 from a 2023 base year. The Net-Zero trajectory has also been validated by the SBTi, thereby committing the Group to reduce its absolute Scope 1 and 2 emissions by 90%, and its Scope 3 emissions in intensity by 97% by 2050.

These commitments are accompanied by concrete measures: the purchase of 100% renewable electricity of certified origin by 2030, the promotion of sustainable mobility including cycling, car-sharing and public transport, the reduction of air travel, the limitation of waste, the adoption of circular practices and the decarbonisation of the procurement of goods and services.

The monitoring of indicators derived from the **GRI 302, GRI 305 and GRI 306** standards makes it possible to monitor Scalian's environmental performance and the effectiveness of its decarbonisation actions.

In addition, Scalian develops **offerings that can contribute to the transition trajectories** of its clients in the field of responsible digital technology, *ESG reporting and decarbonisation, to support reductions in their carbon footprint.*

ESRS S1 / MDR-P / MDR-T

A social policy geared towards fairness and human development

Scalian's social ambition is organised around four pillars: quality of working life, career development, diversity and inclusion, and health and safety.

The Group has set itself the objective of:

- Maintaining an annual training rate above 65% for all employees.
- Reaching 30% women in management positions and technical roles by 2028.
- Reducing the pay gap between men and women to less than 2%.
- Reaching an absenteeism rate below 3%, an overall satisfaction rate (Great Place to Work) of at least 85% and a satisfaction rate relating to safety conditions above 95%.

Indicators derived from the **GRI 401 to GRI 405** standards ensure the monitoring of the Group's social actions and their alignment with sustainability standards.

ESRS 2 GOV-1 / GOV-2 / GOV-5 / ESRS G1-1 / G1-3

Strengthened, ethical and transparent governance

Scalian's ESG governance is based on a solid and dynamic framework, built around the **ESG Committee** and its sub-committees, notably ethics and compliance, environment-energy-climate, responsible procurement and social performance.

It aims to guarantee:

- Compliance with the applicable regulations and frameworks (CSRD, GDPR, ISO 27001).
- The implementation of an internal reporting mechanism covering the entire Group.
- The carrying out of regular audits and controls on ethics, cybersecurity and compliance.
- The training of the employees concerned on ethics and data protection issues.

This governance is monitored through indicators derived from the **GRI 205, GRI 206 and GRI 418**standards, ensuring the transparency and traceability of decisions.

Specific information / ESRS 2 SBM-1

Our ESG recognitions

Climate change B

Engaged suppliers A

2. Environment

Climate change is a material environmental issue for Scalian. In this respect, the Group places its climate approach on a trajectory for reducing greenhouse gas emissions aligned with the objectives of the Paris Agreement and the objectives validated by the Science Based Targets initiative (SBTi).

This chapter presents the information relating to the environmental issues identified as material or monitored by Scalian within the framework of its ESG approach and its environmental management system. It mainly covers climate change under ESRS E1, as well as resource use and the circular economy, which were retained as partially material under ESRS E5, mainly in respect of the waste, electrical and electronic equipment, reuse and recovery aspects.

Standards ESRS E2 (pollution), E3 (water and marine resources) and E4 (biodiversity and ecosystems) were not retained as material following the double materiality analysis, as specified below.

As early as 2017, Scalian structured an environmental policy, then in 2024 aligned its climate trajectory to meet the requirements **of the Science Based Targets initiative (SBTi**). This approach is accompanied by a **2023–2033 climate transition plan**, organised around the reduction of the Group's greenhouse gas emissions, the promotion of the circular economy, energy conservation, sustainable mobility, responsible procurement and the development of services **that can support** clients in their own environmental transition.

Scalian's environmental policy incorporates the issues of decarbonisation, energy, sustainable mobility, responsible procurement, waste management, innovation and regulatory compliance. It draws on environmental management systems (ISO 14001) and, currently being deployed, energy management (ISO 50001), the work of the Environment, Energy and Climate Committee, the consolidated carbon footprint, the climate transition plan and the applicable reporting frameworks.

Scalian mobilises its stakeholders (employees, clients, suppliers and partners), to gradually integrate environmental issues into its own activities, its upstream value chain and its client offerings.

Digital technology is at once a lever for environmental measurement and management, a focus for developing client offerings, and a source of impact monitored by Scalian, notably in respect of digital usage, IT equipment, cloud infrastructure and associated services. The environmental benefits of digital solutions depend on the use cases, the data available, the deployment conditions and the actual implementation at clients.

Through these actions, Scalian is likely to contribute to several Sustainable Development Goals (SDGs), in particular SDGs 7 (affordable and clean energy), 9 (industry, innovation and infrastructure), 12 (responsible consumption and production), 13 (climate action) and 15 (life on land). The contributions associated with SDGs 4 (quality education) and 11 (sustainable cities and communities) may also be considered where they are directly linked to Scalian's training and awareness actions or the projects it supports.

The traceability of environmental information is ensured by the sections dedicated to environmental IROs, non-material standards ESRS E2 to E4, climate change ESRS E1, resource use and the circular economy ESRS E5, as well as the European taxonomy.

ESRS E1-IRO-1 / ESRS 2 IRO-1

2.1 Description of the processes for identifying IROs

The identification of environmental impacts, risks and opportunities is part of the overall double materiality process presented in chapter 1. For climate issues, this process is supplemented by a specific analysis based on environmental data, physical risks, transition risks, greenhouse gas emissions, energy consumption, procurement, mobility, digital infrastructure and stakeholder expectations.

This analysis covers Scalian's own activities as well as the main components of its upstream and downstream value chain, according to an approach proportionate to the Group's business model. It considers the short, medium and long-term horizons, consistent with the double materiality methodology and with the 2023–2033 climate trajectory.

The analysis of the IROs linked to climate change draws on:

- The Group's consolidated carbon footprint, covering Scopes 1, 2 and 3;
- The 2023–2033 climate transition plan and the objectives validated by the Science Based Targets initiative (SBTi);
- The physical risk analyses carried out using the Altitude tool from AXA *Climate*;
- The data relating to energy, business travel, commuting, procurement and digital usage;
- The work of the Environment, Energy and Climate Committee;
- The expectations of clients, investors, certification bodies, regulatory authorities, employees and suppliers;
- The results of the double materiality analysis and the IRO matrix.

Physical risks are analysed based on the exposure of sites and activities to the main climate hazards, notably heatwaves, floods, storms, droughts, water stress and landslides. Transition risks are assessed considering changing regulatory requirements, client expectations, energy costs, climate reporting requirements and market developments.

This approach makes it possible to distinguish the environmental impacts linked to Scalian's activities and its value chain, the financial or operational risks likely to affect the Group's business model, as well as the opportunities associated with the climate transition and the development of offerings that can support clients in their own environmental transition approaches, subject to the scope of the assignments entrusted, the data available and the actual implementation of the recommendations.

The results of this analysis are set out in the table of environmental impacts, risks and opportunities presented below, then developed in the sections relating to physical and transition risks, the climate transition plan, energy, GHG emissions and the circular economy.

ESRS E1 / ESRS E5 / ESRS E1-IRO-1 / ESRS 2 SBM-3

2.1.1 Presentation of environmental Impacts, Risks and Opportunities

The table below presents the main environmental impacts, risks and opportunities arising from the double materiality analysis. Columns I, R and O correspond respectively to impacts, risks and opportunities. The opportunities linked to the development of environmental offerings are presented separately from physical risks so as not to confuse Scalian's operational resilience with the commercial opportunities associated with the environmental transition.

Detailed theme	I	R	O	Horizon	Summary description	KPIs	Actions
E1 - Adaptation – physical risks		X		Medium and long term	Exposure of sites to climate hazards that may disrupt operations, access to premises, employee travel or service continuity.	Number of exposed sites; business continuity	Hybrid working; business continuity plan; IT continuity mechanisms.
E1 - Adaptation - opportunities linked to environmental transition offerings			X	Medium term	Development of offerings that can support clients in analysing their environmental risks, their sustainability reporting, their decarbonisation or their adaptation to climate change. The actual contribution depends on the scope of the assignments entrusted, the levers available at clients and the implementation of the recommendations.	Revenue or number of assignments linked to the Sustainability offerings, where the indicator is available; monitoring of ESG / climate / decarbonisation offerings	Development of the Sustainability offerings; structuring of ESG expertise; support for clients on their transition approaches
E1 - Adaptation – transition risks	X	X	X	Medium term	Regulatory and economic developments that may affect costs, reporting requirements, access to certain markets and competitiveness. Opportunity associated with the development of services linked to sustainability, decarbonisation, ESG reporting, responsible digital technology and environmental performance.	GHG emissions; changes in regulatory constraints; client and investor expectations	ESG governance; regulatory monitoring; adaptation of offerings
E1 - Mitigation – Scope 3, travel	X	X		Medium term	Emissions linked to business travel and commuting.	GHG emissions linked to travel; volume of travel	Travel policy; remote working; reduction of travel; use of lower-emission modes of transport where compatible with assignment constraints.
E1 - Mitigation – Scope 3, upstream	X	X	X	Medium term	Indirect emissions linked to the procurement of goods and services Opportunity: strengthen control of the value chain, improve the quality of supplier data and gradually integrate environmental criteria into procurement.	GHG emissions linked to procurement; share of suppliers assessed against ESG or environmental criteria, where available	Responsible procurement policy; supplier engagement; gradual improvement of Scope 3 data quality
E1 - Mitigation of digital usage	X	X	X	Medium term	Energy consumption of digital infrastructure, cloud usage and associated services. Opportunity: energy and cost savings linked to digital sobriety, where the technical, contractual and operational levers are available	Emissions linked to digital usage; IT energy consumption; monitoring of IT equipment where available.	Optimisation of digital usage; extension of equipment lifespan, reuse and optimisation of IT infrastructure and usage.
E1 - Energy – (Scopes 1 and 2)	X	X	X	Medium term	Energy consumption linked to operations and infrastructure and reduction of Scope 1 and 2 emissions.	Energy consumption; share of renewable energy; Scope 1 and 2 emissions; energy intensity	Electrification of the fleet; renewable electricity; energy sobriety; gradual improvement of the energy performance of sites.
E5 - Circular economy / waste	X	X	X	Medium term	Waste management (WEEE) and reuse of equipment	Total volume of waste; volume of	Waste management policy; recycling;

Detailed theme	I	R	O	Horizon	Summary description	KPIs	Actions
					Opportunity: improvement of the reuse, recovery of equipment and traceability of waste flows, in connection with specialised providers.	WEEE; share of recovered waste; reuse or recovery rate of electronic equipment.	circular economy; monitoring of WEEE providers

ESRS E2 / E3 / E4 / ESRS 1 §46 / ESRS 2 IRO-2

2.1.2 Non-material standards: ESRS E2 to E4 (and the status of E5)

In accordance with the double materiality analysis (ESRS 1, §46), the topics covered by standards ESRS E2 to E4 (pollution, water and marine resources, biodiversity and ecosystems) were not retained as material at this stage.

Scalian's activities, mainly office-based, intellectual and digital, do not generate significant industrial emissions, do not rely on intensive water consumption and have no significant direct impact identified on biodiversity. Scalian's actions in favour of biodiversity therefore form part of a voluntary sponsorship approach, without constituting a material issue within the meaning of the ESRS. These actions are presented, where applicable, as complementary environmental initiatives and do not alter the conclusion of non-materiality of ESRS E4.

Indirect impacts may nonetheless exist in the value chain, notably via procurement, IT equipment, digital infrastructure, providers, landlords, travel and certain client projects. These matters are monitored in a proportionate manner within the framework of the environmental management system, responsible procurement, waste management, responsible digital practices and awareness actions.

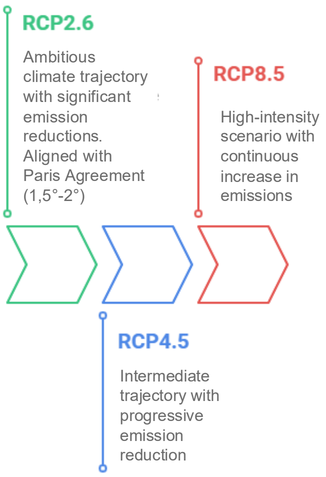
In addition, the topics covered by ESRS E5 (resource use and the circular economy) were retained as partially material, in respect of the management of waste and electrical and electronic equipment (WEEE); the corresponding information is presented in this chapter. This treatment mainly concerns the reduction, reuse, recovery and traceability of waste and equipment flows.

ESRS E1-SBM-3 / ESRS E1-IRO-1 / ESRS E1-3

2.1.3 Transition risks, physical risks and resilience strategy

Scalian has developed a structured approach to identify and assess **the physical risks** linked to climate within the framework of its activities and part of its value chain, drawing on the analyses and forward-looking scenarios provided by the Altitude tool from AXA Climate.

This approach is based on an analysis of current and future climate dynamics, incorporating the high scenario (**RCP 8.5)**, as well as a scenario compatible with limiting warming to 1.5 °C, over different time horizons (short, medium and long term).



Extreme climate events such as floods, heatwaves, storms, droughts, water stress or landslides are identified as factors likely to affect certain sites, working conditions, employee travel, access to premises, digital infrastructure or the continuity of client services.

Given Scalian's business model, mainly based on professional services, consulting, engineering, software development and digital solutions, direct exposure to physical risks is more limited than for industrial activities heavily dependent on production assets. However, certain hazards may locally affect sites, employees, travel, support infrastructure or service continuity.

The modelling carried out makes it possible to prioritise risks according to their severity, their probability of occurrence, their time horizon and their capacity to disrupt activities.

The results of these analyses feed the double materiality analysis, the climate transition plan, the business continuity mechanisms and the work of the Environment, Energy and Climate Committee.

Physical Risks	Transition Risks
Water stress: monitored as a local environmental condition that may affect certain sites, occupancy conditions, landlord services, thermal comfort or the resilience of locations. At this stage, it does not constitute a material issue of water consumption for Scalian, given the office-based nature of its activities. 23 sites are identified as exposed. **Landslides**: potential effect on access to sites, the integrity of occupied buildings, working conditions or business continuity. 9 sites are identified as exposed. **Other hazards monitored**: floods, heatwaves, storms, droughts, temperature changes and extreme events.	**Regulatory constraints**: compliance with the new requirements (GHG reduction, ESG reporting, taxonomy, climate transparency, due diligence in the value chain). **Changing stakeholder expectations**: growing pressure from clients, investors, employees, certification bodies and partners. **Reputational risk**: loss of trust if Scalian does not demonstrate a climate trajectory, monitored objectives and proportionate actions.

ESRS E1-SBM-3 / ESRS E1-3

Management of the physical risks identified

Risk identified: Climate damage or disruption affecting occupied buildings, workstations, access to sites, travel, support infrastructure or service continuity.

Resilience measure: The mitigation of this risk is based on a hybrid working model deployed across most locations. This arrangement enables employees to ensure the continuity of their activities remotely in the event of disruption linked to extreme climate events or site access constraints. The resilience mechanisms also draw on collaborative tools, remote working capabilities, the IT continuity mechanisms, the business continuity plans and, where relevant, exchanges with the landlords or providers concerned.

ESRS E1-SBM-3 / ESRS E1-3 / ESRS E1-4

Management of the transition risks identified

Risk identified: Tightening of regulatory requirements and stakeholder expectations regarding climate and environmental performance, likely to affect the Group's competitiveness, its access to certain markets, its compliance costs, as well as its image among its clients, investors, employees and partners.

Resilience measure: Scalian has structured a dedicated ESG governance (ESG Committee, Environment, Energy and Climate Committee, climate transition plan) and a reporting mechanism gradually aligned with the principles of the CSRD and the ESRS. The Group monitors developments in regulations and market expectations to continuously adapt its practices, its objectives and its offerings. The development of the *Sustainability Business Line*, the decarbonisation actions and participation in recognised frameworks (CDP, EcoVadis) help to structure the Group's environmental positioning among its stakeholders.

These mechanisms do not eliminate exposure to transition risks, but make it possible to improve their anticipation, management and gradual control.

ESRS E1-SBM-3 / ESRS E1-3

Management of climate opportunities

The evolution of regulatory expectations and companies' climate commitments creates new market opportunities for Scalian. The growing needs for support on ESG, decarbonisation, sustainability reporting, responsible digital technology and energy performance enable the Group to showcase its expertise and develop new offerings. The actual contribution of these offerings nonetheless depends on the scope of the assignments entrusted, the levers available at clients, the data collected and the implementation of the recommendations; these opportunities are monitored separately from the physical adaptation risks.

ESRS E1-SBM-3

Resilience analysis

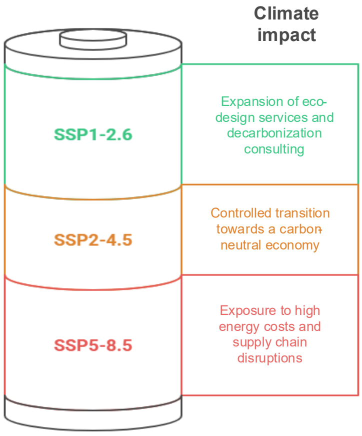
Scalian's climate resilience analysis considers the specific nature of its business model, mainly based on consulting, engineering, digital transformation and professional services activities. This model presents limited direct exposure to physical climate risks compared with industrial activities heavily dependent on production assets. However, certain extreme climate events may affect access to sites, the availability of infrastructure, employee travel or the continuity of client services.

In the face of these risks, Scalian has several levers of operational resilience. The deployment of a hybrid working model across most of its locations makes it possible to ensure the continuity of activities remotely in the event of disruption affecting offices or travel. The digital nature of the activities, the use of collaborative tools, the IT continuity mechanisms and the ability to mobilise teams flexibly also help to limit the potential impacts on client services.

Considering these elements, Scalian's business model appears broadly resilient to the climate risks identified, subject to continuing to strengthen its climate management, business continuity, emission reduction and gradual value chain integration mechanisms in future analyses. This assessment will be reassessed annually, notably considering the updating of site analyses and the gradual integration of the value chain.

ESRS E1-1 / ESRS E1-3 / ESRS E1-4 / ESRS E1-SBM-3 / MDR-T / ESRS E1-9

2.2 Reducing the carbon footprint and adapting to climate change



Scalian has committed to the ***Science Based Targets initiative*** **(SBTi)**, which has validated its greenhouse gas (GHG) emission reduction targets, aligned with a trajectory compatible with a scenario of limiting global warming to 1.5°C.

Scalian's climate transition plan primarily aims at climate change mitigation, through the reduction of GHG emissions across Scopes 1, 2 and 3. It also helps to strengthen the Group's capacity to adapt to the physical and transition climate risks identified in the double materiality analysis.

The reduction targets, validated during the 2025 financial year, follow on from the material matters identified in the double materiality analysis and aim to mitigate the climate impacts associated with the Group's main emission sources, in particular across Scopes 1, 2 and 3. The plan is based primarily on the direct reduction of emissions, the control of energy consumption, changes in mobility, the gradual engagement of the upstream value chain and the development of offerings that can support clients in their own transition. Scalian does not base the achievement of its climate objectives on the purchase of carbon credits at this stage.

Short and medium-term emission reduction targets (ESRS E1-4 / MDR-T)

- **Scopes 1 and 2 (*Market-Based)***: reduction in absolute value of GHG emissions of 54.6% by 2033 compared with 2023.
- **Scope 3**: reduction in intensity (tCO2e/FTE) of GHG emissions of 61.1% by 2033 compared with 2023.

Net-Zero long-term emission reduction targets (ESRS E1-4 / MDR-T)

- **Scopes 1 and 2 (*Market-Based)***: reduction in absolute value of GHG emissions of 90% by 2050 compared with 2023.

- **Scope 3**: reduction in intensity (tCO2e/FTE) of GHG emissions of 97% by 2050 compared with 2023.

These long-term objectives are part of a Net-Zero trajectory by 2050, based primarily on the effective reduction of emissions. The arrangements for treating residual emissions will need to be specified in accordance with the applicable requirements of the SBTi.

Methodology and assumptions (ESRS E1-1 / ESRS E1-4 / MDR-T)

The objectives presented are based on:

- A 2023 base year, corresponding to the Group's first complete consolidated carbon footprint;
- An approach compliant with the GHG Protocol, with Scope 2 emissions accounted for using the Market-Based approach;
- Growth assumptions incorporating changes in headcount (FTE) and business volume over the 2023 period-2033.

As the Scope 3 objective is expressed in carbon intensity (tCO2e/FTE), Scalian has estimated the associated absolute emission trajectories, to ensure the overall consistency of the transition plan. These absolute trajectories are internal management estimates and do not replace the official SBTi objective, expressed in carbon intensity per FTE.

In the event of a significant change in scope or calculation methodology, the base value and the associated trajectories may be subject to a documented revision, to maintain the comparability and robustness of climate monitoring, in accordance with the SBTi recalculation rules.

This transition plan is steered by the ESG Committee and monitored at ExCom level, with *reporting* regular monitoring of performance indicators. Operational steering is provided with the support of the Environment, Energy and Climate Committee, the contributing functions and the data owners concerned. The climate indicators are subject to periodic monitoring to identify deviations from the trajectory and adapt the action plans.

Intermediate trajectory and consistency with the strategy (ESRS E1-1 / ESRS E1-4)

The Group has defined a gradual reduction trajectory incorporating intermediate milestones for 2030, compared with the emissions of the 2023 base year:

- Scope 1 and 2: -38% by 2030;
- Scope 3: -42% in carbon intensity by 2030.

These intermediate objectives make it possible to secure the achievement of the SBTi trajectories, manage the Group's climate performance in the short and medium term and align operational decisions with the climate commitments. The trajectory is based on identified and quantified levers: gradual electrification of the fleet, use of electricity of renewable origin, energy conservation, control of business travel, changes in mobility practices, improvement of procurement performance and the gradual consideration of emissions linked to digital usage. The reductions expected by lever correspond to management estimates and must be monitored annually to verify their effective contribution to the SBTi trajectory.

Link with impacts, risks and opportunities (ESRS E1-1 / ESRS 2 SBM-3 / ESRS E1-IRO-1)

Scalian's climate transition plan is directly based on the **impacts, risks and opportunities (IROs)** identified as part of the double materiality analysis. In particular:

- the emissions linked to **business travel and commuting**, as well as to **procurement (Scope 3)**, are the main sources of climate impact;
- the **transition risks** (carbon costs, regulation, changing client expectations) directly influence investment and organisational choices;
- the **opportunities** include the development of offerings that can contribute to clients' environmental transition.

The commercial opportunities associated with the climate transition are monitored separately from the physical risks of adaptation to climate change. Their effective contribution depends on the scope of the assignments entrusted, the levers available at clients, the data collected and the implementation of the recommendations.

Impact on financial projections (ESRS E1-1 / ESRS E1-9)

The climate scenarios incorporated into the transition plan are likely to affect the Group's **economic performance**: potential increase in energy and carbon costs, changes in procurement expenditure (responsible procurement, low-carbon suppliers), investments needed in decarbonisation (mobility, energy, management tools), growth opportunities linked to sustainability and decarbonisation consulting offerings.

These effects concern **operating costs** (energy, mobility), decarbonisation capital expenditure (**CAPEX**) and the structure of procurement (**OPEX**). The Group is gradually incorporating these dimensions into its financial projections; this financial integration remains proportionate to the maturity level of the data available. The quantification of the anticipated financial effects (amounts or ranges) is not yet available and will be developed in future financial years, as data matures.

At this stage, the reference to ESRS E1-9 is presented for guidance and corresponds to a partial coverage of the requirement. The quantification of the anticipated financial effects, amounts, ranges or detailed financial impacts, is not yet available and will be developed in future financial years, as data and projection methods mature.

Reduction trajectory and associated assumptions (ESRS E1-1 / ESRS E1-4 / MDR-T)

The table-below presents Scalian's objectives for that horizon **2033,** as well as **the intermediate objectives to be reached by 2030**. As the Scope 3 objective is expressed in **intensity (tCO2e per FTE**), the associated absolute reductions were determined for the 2030 and 2033 horizons to ensure the overall consistency of the trajectory. These absolute reductions must be presented as internal consistency estimates and not as the official Scope 3 SBTi objective, which remains expressed in carbon intensity per FTE.

The year 2023 was adopted as the base year, its emissions being considered representative of a normalised level of activity. Adjustments to the base value may be made in the event of a significant change in scope (acquisitions or disposals of activities), in accordance with the SBTi requirements.

Targets and metrics linked to climate change mitigation ESRS E1-4 / ESRS E1-5 / ESRS E1-6)

Scope	Base year	Base value	Target year	Targeted emission reduction		Target emissions
Scopes 1 & 2[1]	2023	1 621 tCO2e	2030	613 tCO2e	-37.8%	1,008 tCO2e
Scopes 1 & 2	2023	1 621 tCO2e	2033	885 tCO2e	- 54.6%	736 tCO2e
Scope 3	2023	3.05 tCO2e/FTE	2030	N/A	- 42%	1.77 tCO2e/FTE
Scope 3	2023	3.05 tCO2e/FTE	2033	N/A	- 61.1%	1.19 tCO2e/FTE
Scope 3	2023	15 513	2030	1 932 tCO2e	- 12.5%	13 581 tCO2e
Scope 3	2023	15 513	2033	4 480 tCO2e	- 28.9%	11 033 tCO2e

The rows relating to Scope 3 in absolute value are internal management estimates. They do not replace the official SBTi objective, expressed in carbon intensity per FTE. The differences between the reduction in intensity and the absolute reduction of Scope 3 are explained by the assumptions of headcount and business volume growth over the period considered.

[1] Market-Based

The main mitigation and adaptation actions are detailed in the following section relating to the climate transition plan, to avoid redundancy and maintain a clear articulation between objectives, trajectory, operational levers and associated resources.

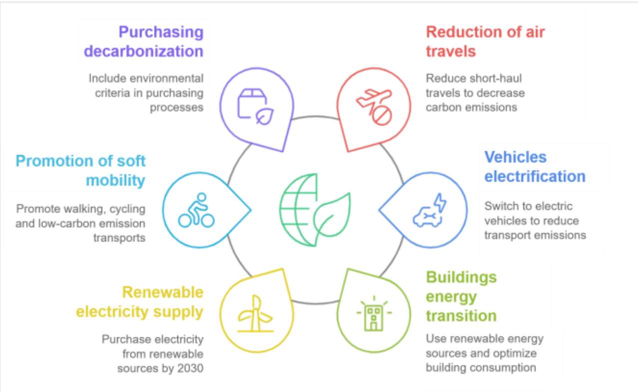
ESRS E1-1 / ESRS E1-3 / ESRS E1-4 / ESRS E1-6 / ESRS E1-SBM-3 / ESRS 2 GOV-2 / ESRS 2 GOV-5 / MDR-A

2.2.1 Climate transition plan

Scalian's climate transition plan aims to mitigate the Group's carbon footprint and strengthen its adaptation to climate change. It incorporates decarbonisation objectives aligned with the objectives of **the Paris Agreement and the *Science Based Targets initiative***.

The climate transition plan, whose objectives and assumptions were presented above, is operationally translated into action levers covering the entire value chain (upstream, operations, downstream). This section presents the main operational levers, the associated actions, the management arrangements, the resources mobilised and the methodological limitations identified.

Main actions to mitigate climate change



Main actions to adapt to climate change

Priority action levers (ESRS E1-3 / ESRS E1-4)

- **Scopes 1 and 2**. The reduction is based on **the electrification of the vehicle fleet**, targeting a progressively electrified fleet by 2033, subject to the availability of vehicles, operational uses and local deployment constraints. It is also based on the gradual supply of sites under direct operational control with **electricity of renewable origin**, where the contracts, local markets and supply conditions allow.
- **Scope 3 (most emissions)**. **The 61.1% reduction in intensity per FTE** entails a transformation of business travel, procurement and resource management practices, structured around sustainable mobility, responsible procurement and resource optimisation. The operational detail is not fully published, given the contractual and confidentiality constraints applicable to the Group's activities.
- **Mobility and supply chain**. Scalian promotes lower-emission alternatives (**remote working, train rather than plane** on short-haul journeys), where this is compatible with client requirements, assignment constraints and economic conditions. The Group also incorporates circular economy practices: refurbished equipment, reuse of IT equipment, extension of their period of use and monitoring of waste and WEEE management providers.

Quantification of the main levers (ESRS E1-3 / ESRS E1-4 / ESRS E1-6)

The table below presents **the main decarbonisation actions by Scope** as well as the locked-in emissions. **Locked-in emissions** refer to the GHG emissions associated with assets, processes or products which, owing to their dependence on fossil energy sources or their high carbon impact, could limit the Group's transition towards a model compatible with its climate objectives.

Given the mainly office-based, intellectual and digital nature of its activities, the Group does not present significant locked-in emissions. The main sources fall under operational and value chain items (procurement, travel, fleet, energy and equipment) on which reduction levers can be activated gradually.

Scopes 1 and 2

- Electrification of the fleet of vehicles: 6,060 tCO_2e of cumulative reduction by 2033.
- Use of renewable energies (Scope 2): 2,187 tCO2e of cumulative reduction by 2033.

Scope 3

- Decarbonisation of procurement: 48,101 tCO2e of cumulative reduction by 2033.
- Reduction of emissions linked to business travel: 4,090 tCO2e of cumulative reduction by 2033.
- Promotion of active and sustainable mobility for commuting: 7,877 tCO_2e of cumulative reduction by 2033.

The reductions indicated correspond to cumulative estimates for the 2033 horizon. They are based on the assumptions of the climate transition plan and are subject to annual monitoring to adjust the actions according to the results observed, changes in scope, the quality of the data available and the Group's growth assumptions.

These levers cover a significant share of the Group's total emissions and have been integrated into the overall reduction trajectory monitored within the framework of the climate transition plan.

Scalian's main emission sources (2023)

- Procurement: representing 49.7% of total emissions (approximately 8,524 tCO2e), this item is mainly linked to subcontracted services and purchased goods;
- Travel: making up 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, i.e. 747 tCO2e), they include buildings and IT equipment.

These items are the main reduction levers of the transition plan. Monitoring them makes it possible to direct priority actions towards responsible procurement, mobility, energy, equipment and digital usage.

Governance and steering (ESRS E1-1 / ESRS E1-3 / ESRS 2 GOV-2 / ESRS 2 GOV-5)

The plan is steered by the **ESG Committee** and the **Environment, Energy and Climate Committee**, which oversee the actions and ensure their alignment with Scalian's strategic priorities. The ExCom is informed of the main climate indicators, the reduction trajectories, the significant deviations and the decisions needed to implement the transition plan.

Tools such as the carbon inventory compliant with the **GHG Protocol** and the **Altitude by *AXA Climate*** platform make it possible to monitor progress and identify the adjustments needed to conduct the plan. The steering also relies on the monitoring of key indicators, the review of environmental data, the retention of supporting evidence and the gradual improvement of the internal control of sustainability reporting.

Internal mobilisation (ESRS E1-3 / ESRS S1 / MDR-A)

Training and awareness initiatives support employees towards **sustainable practices** and strengthen their buy-in to the climate objectives. These actions notably concern climate issues, energy conservation, sustainable mobility, responsible digital practices, responsible procurement and the individual contribution to the Group's environmental objectives. Monitoring relies on the completion rate of the environmental training (64.4% in 2025, against a target of 75%), the number of awareness actions and participation in climate workshops.

Overall vision (ESRS E1-1 / ESRS E1-3 / ESRS E1-SBM-3)

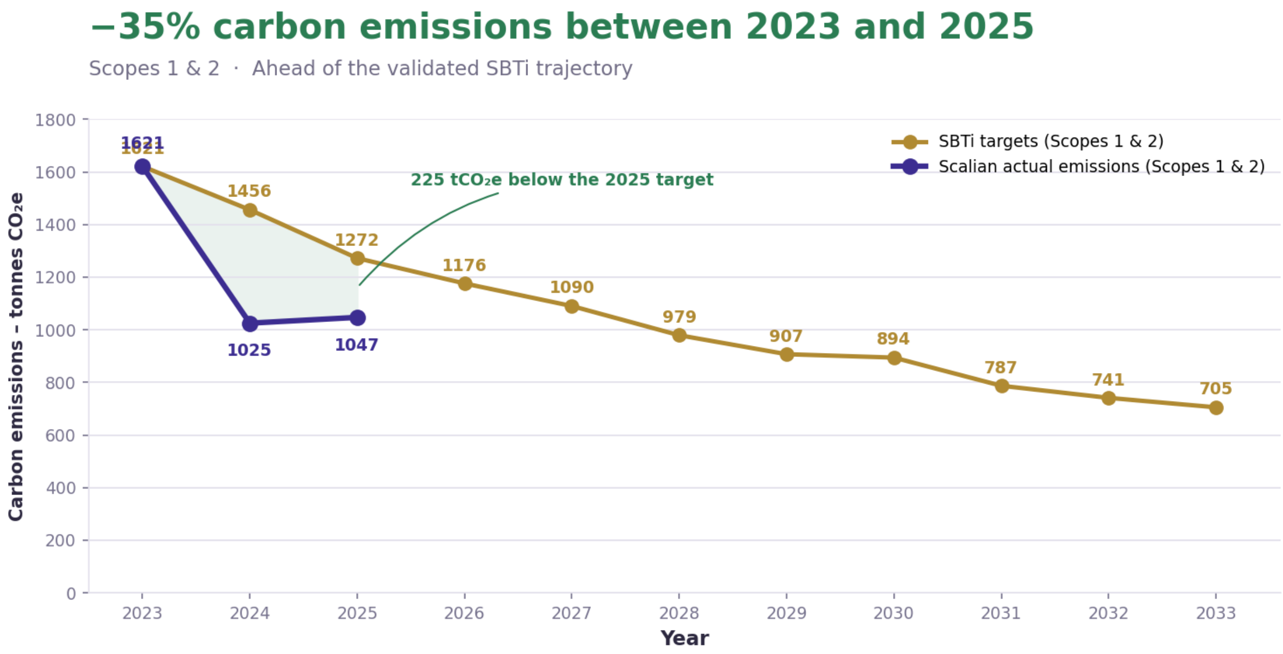
Scalian's transition plan combines measurable objectives, prioritised action levers, dedicated governance and monitoring through indicators. It helps to strengthen the resilience of the business model in the face of physical and transition risks, while supporting the gradual development of offerings linked to ESG, decarbonisation, sustainability reporting, responsible digital technology and environmental performance. The effective contribution of these offerings nonetheless depends on the scope of the assignments entrusted, the levers available at clients, the data collected and the implementation of the recommendations.

The offerings linked to the environmental transition are not counted as direct reductions of Scalian's emissions, except where their effect is measured within the Group's operational scope.

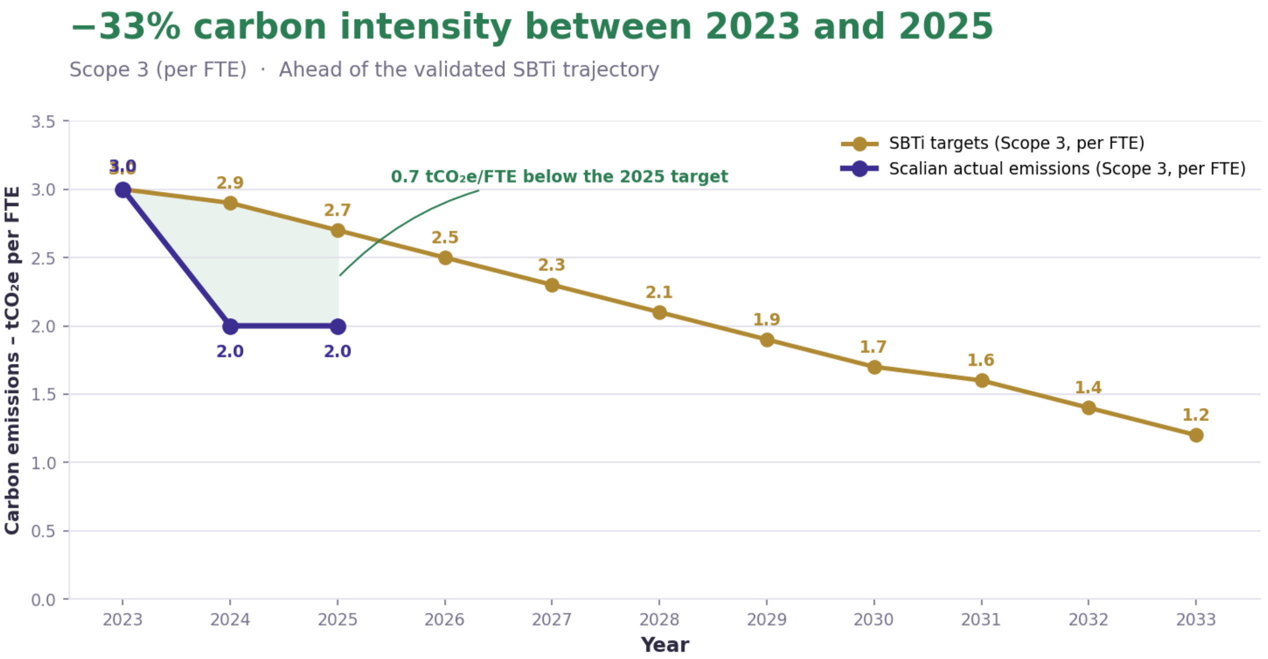
Trajectory by year · ESRS E1-4 / ESRS E1-6 / MDR-T

The SBTi targets have been validated for the 2033 and 2050 horizons. The annualised values presented in the charts constitute an internal management trajectory, built from the validated objectives, and not annual objectives formally validated by the SBTi.

Scalian trajectory of GHG emissions for Scopes 1 and 2, Market Based (ESRS E1-4 / ESRS E1-6)



Scalian trajectory of Scope 3 GHG emissions per FTE (ESRS E1-4 / ESRS E1-6)



The trajectory presented for Scopes 1 and 2 as well as for Scope 3 is based on identified and quantified levers, notably on the travel, procurement and energy items, which represent most of the Group's emissions. These trajectories are monitored annually to identify the deviations between actual emissions and target levels, adjust the action plans and secure the achievement of the climate commitments for the 2033 horizon.

ESRS E1-3 / MDR-A

Action plan and resources linked to climate change

Scalian draws on a set of decarbonisation levers defined in its 2023–-2033 climate transition plan, covering all of Scopes 1, 2 and 3 and primarily targeting the Group's main emission sources (travel, procurement, energy).

The actions are steered by the Environment, Energy and Climate Committee, under the supervision of the ESG Committee, with the main indicators and decisions escalated to the ExCom where necessary. The resources mobilised notably include the ESG, procurement, human resources, information systems, finance, real estate and operations functions and the environment referents of the entities concerned.

Targeted greenhouse gas reduction rate between 2023-2033 (ESRS E1-4 / MDR-T)

The targeted greenhouse gas emission reduction rate corresponds to the objectives validated by the SBTi: -54.6% in absolute value on Scopes 1 and 2 Market-Based by 2033, and -61.1% in carbon intensity per FTE on Scope 3 by 2033. These objectives are the Group's climate reduction targets. The indicators presented below make it possible to monitor the operational levers contributing to the achievement of these trajectories.

Scopes 1 and 2 (ESRS E1-3 / ESRS E1-4 / ESRS E1-5 / ESRS E1-6)

The actions implemented aim to reduce the emissions linked to energy consumption and the vehicle fleet. The main levers include:

- the gradual electrification of the vehicle fleet, with an objective of gradually increasing the% share of electric vehicles by 2033 (100%), subject to the availability of vehicles, operational uses, local deployment constraints and the gradual renewal of the fleet;
- the increased use of electricity of renewable origin for sites under direct operational control, where the contracts, local markets and supply conditions allow.

These levers help to reduce the direct and indirect emissions associated with Scopes 1 and 2, notably the emissions linked to the vehicle fleet, electricity consumption and the energy performance of sites.

The steering of these actions is based on the following indicators:

Indicator	2023	2024	2025	% Prog.
Total energy consumption (MWh)	1 478	1 794	1 553	**-13%**
Total energy performance (kWh/m2)	N/A	72.4	61.8	**-14%**
Share of certified renewable energy	8%	62%	89%	**+27 pts**
Share of electric vehicles	2.9%	7.6%	9.8%	**+2.2 pts**

Breakdown of the type of energy consumed (in MWh)

Energy source	%
Fossil fuels	5
Nuclear	4
Renewable (certified or not)	91

These indicators reflect the progress of the Group's energy transition, notably via the reduction of the carbon intensity associated with energy consumption.

Scope 3 (ESRS E1-3 / ESRS E1-4 / ESRS E1-6)

Scope 3 is the Group's main source of emissions and is the subject of priority actions. The action levers notably concern:

- the integration of environmental criteria into procurement policies;
- changes in business mobility practices;
- the promotion of sustainable mobility solutions for commuting.

Decarbonisation of procurement and Scope 3 levers (ESRS E1-3 / ESRS E1-4 / ESRS E1-6 / MDR-A)

Scalian aims to reduce the emissions associated with purchased goods and services, notably by increasing the purchase of equipment from suppliers meeting demanding environmental standards.

In 2025, the actions to reduce the impact of purchased goods and services notably concerned: the rationalisation of certain service expenditures, the integration of environmental criteria into supplier choices, as well as the promotion of accommodation, catering and event solutions with a reduced environmental footprint where the data and offerings available allow.

Scalian is engaged in an approach to reduce the impact of its supply chain, by deploying a responsible procurement policy and defining a decarbonisation roadmap in collaboration with its main suppliers.

Scalian's commitment was recognised as part of the CDP Supplier Engagement assessment, with an A score obtained for supplier engagement.

Business mobility and low-carbon travel (ESRS E1-3 / ESRS E1-6 / MDR-A)

Since 2023, Scalian has been developing the short-term rental of electric vehicles for business travel. This approach helps to reduce the carbon footprint associated with certain travel, subject to the availability of vehicles, the distances covered, the charging conditions and operational uses.

The actions will be continued in 2026 to encourage the use of electric vehicles where this solution is compatible with assignment constraints, client needs and local deployment conditions.

Priority Scope 3 levers (ESRS E1-3 / ESRS E1-4 / ESRS E1-6)

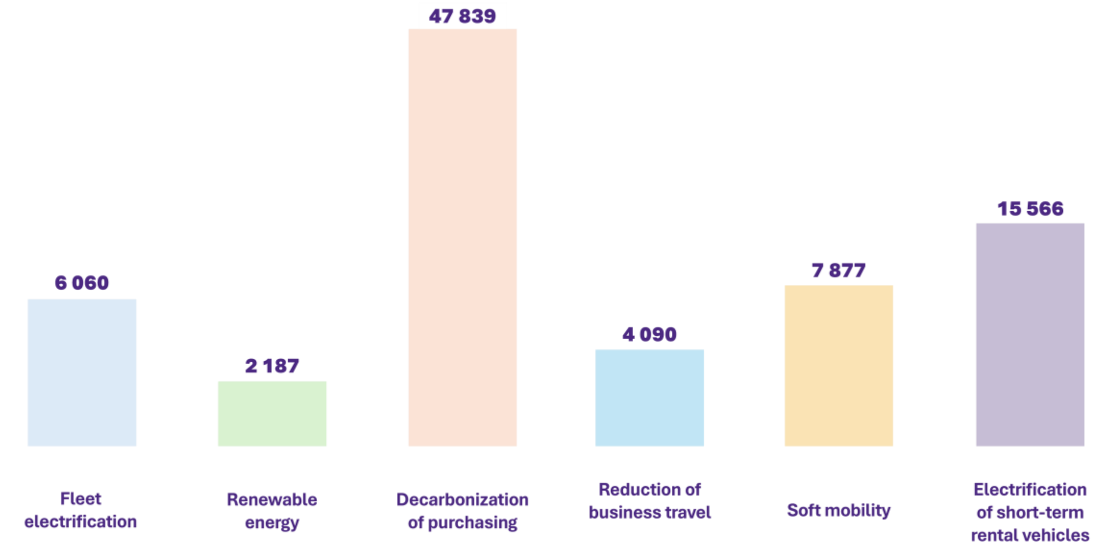
An analysis of Scope 3 emissions made it possible to identify the most impactful categories and prioritise the actions to be integrated into the climate transition plan.

Commuting (35%), business travel (13%), purchased products and services (20%) and fixed assets (10%) represent the most emitting items of Scope 3 for Scalian.

These items are the operational priorities of the Scope 3 action plan. They are addressed through the responsible procurement policy, sustainable mobility, the control of business travel, the improvement of supplier data quality, the monitoring of IT equipment and the gradual integration of carbon criteria into purchasing decisions.

The effective contribution of these levers nonetheless depends on the scope of the actions implemented, the ability to mobilise suppliers, the availability of reliable primary data, changes in the Group's scope and employees' buy-in to responsible mobility and procurement practices.

Key decarbonization measures identified and an overview of cumulative carbon savings in tCO_2e up to 2033



No use of carbon credits (ESRS E1-7 / ESRS E1-4)

At this stage, Scalian does not use carbon offsetting mechanisms (carbon credits) to achieve its reduction objectives. The Group's strategy is based primarily on the **direct reduction of its greenhouse gas emissions across all of Scopes 1, 2 and 3**, in accordance with the requirements of the *Science Based Targets initiative* (SBTi).

In accordance with the Group's SBTi-validated Net-Zero targets, achieving Net-Zero by 2050 assumes a reduction of at least 90% of emissions, followed by the neutralisation of residual emissions (≤ 10%) through permanent carbon removals. This neutralisation, distinct from offsetting through carbon credits, will take place once the reduction levers have been activated to the maximum.

ESRS E1-2 / MDR-P

2.3 Environment, Energy & Climate policy

2.3.1 Objectives, scope and governance of the Environment, Energy & Climate policy

In a context marked by climate change, pressure on resources and the strengthening of regulatory and client expectations, Scalian has formalised a structured **Environment, Energy and Climate policy**, developed in keeping with its ESG approach, its environmental management system, its climate trajectory and the structuring principles of the ESRS. This policy covers all the Group's entities according to the deployment scopes specified in this report and responds to the material climate impacts, risks and opportunities identified in the double materiality analysis.

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

The first pillar is based on **a climate trajectory aligned** with the ***Science Based Targets initiative*****.** Scalian commits to reducing its absolute Scope 1 and 2 greenhouse gas emissions by 54.6% by 2033, and its Scope 3 emissions intensity by 61.1% (tCO_2e/FTE) over the same period, with an SBTi-validated Net-Zero trajectory for 2050. These commitments translate into actions: **reduction of the carbon impact of employee travel** (cycling, carsharing, public transport), **gradual electrification of the vehicle fleet, reduction of short-haul air travel** where this is compatible with assignment constraints, and the transition to **100% renewable electricity** for all of its sites under direct operational control by 2030, where contracts, local markets and supply conditions allow. In parallel, the procurement policy is evolving towards more responsible practices, with **a targeted reduction in carbon-intensive procurement**, supported by climate awareness-raising among teams.

The second focus concerns **Scalian's Sustainability offering**, which applies its expertise to the sustainable transformation of its clients: ESG performance, *non-financial reporting, responsible digital technology, decarbonisation, eco-design or supply chain modelling. The Group intends to increase the share of revenue generated by its sustainability offerings, which is monitored using a dedicated indicator.*

The third pillar, relating to environmental regulatory compliance, is based on a mechanism of monitoring, assessment and continuous improvement, applied to all the Group's entities according to an approach proportionate to the activities, sites and applicable local regulations. The internal policies are regularly updated to respond to regulatory developments, notably in terms of waste management, energy consumption and pollutant emissions.

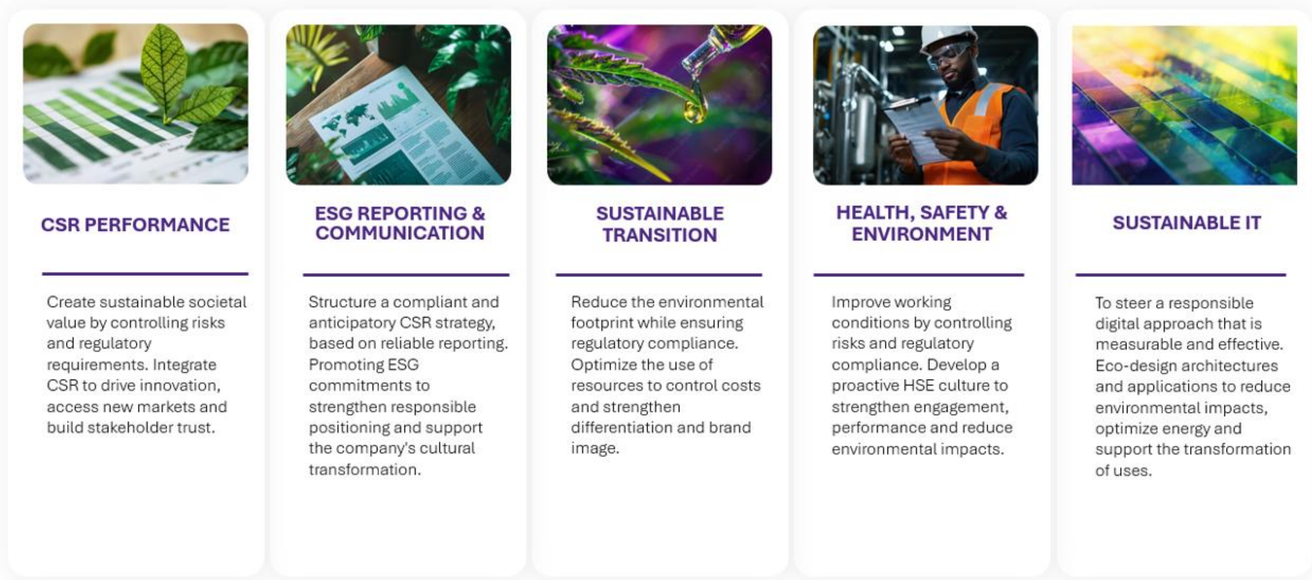
Finally, Scalian places innovation at the heart of its environmental strategy. The ***Insights*** department is mobilised on research and development projects dedicated to climate and ecological issues: designing technological solutions aimed at reducing their environmental footprint and fostering the emergence of new, more frugal or more resilient uses and models. The themes explored include the simulation of sustainable mobility flows, energy optimisation, the environmental assessment of projects or the management of low-carbon logistics chains. The environmental contribution of this work is assessed on a case-by-case basis, depending on the uses, the data available and the results that are measurable.

This **Environment, Energy and Climate policy** is steered by the **Scalian Environment Committee** and approved by the **ESG Committee**. It covers all the Group's subsidiaries, whatever their sector or geographical area, subject to the operational deployment scopes specified for each indicator or mechanism. It is one of the pillars of Scalian's overall ESG policy and reflects its purpose: "***Humans and Technology to scale up sustainable performance***". Its implementation is monitored through performance indicators and regular reviews by the Environment, Energy and Climate Committee, under the supervision of the ESG Committee.

The policy is deployed by means of the environmental management system, the climate action plans, the energy monitoring mechanisms, the awareness actions, the responsible procurement processes, the GHG, energy and waste indicators, as well as the periodic reviews carried out by the ESG governance bodies.

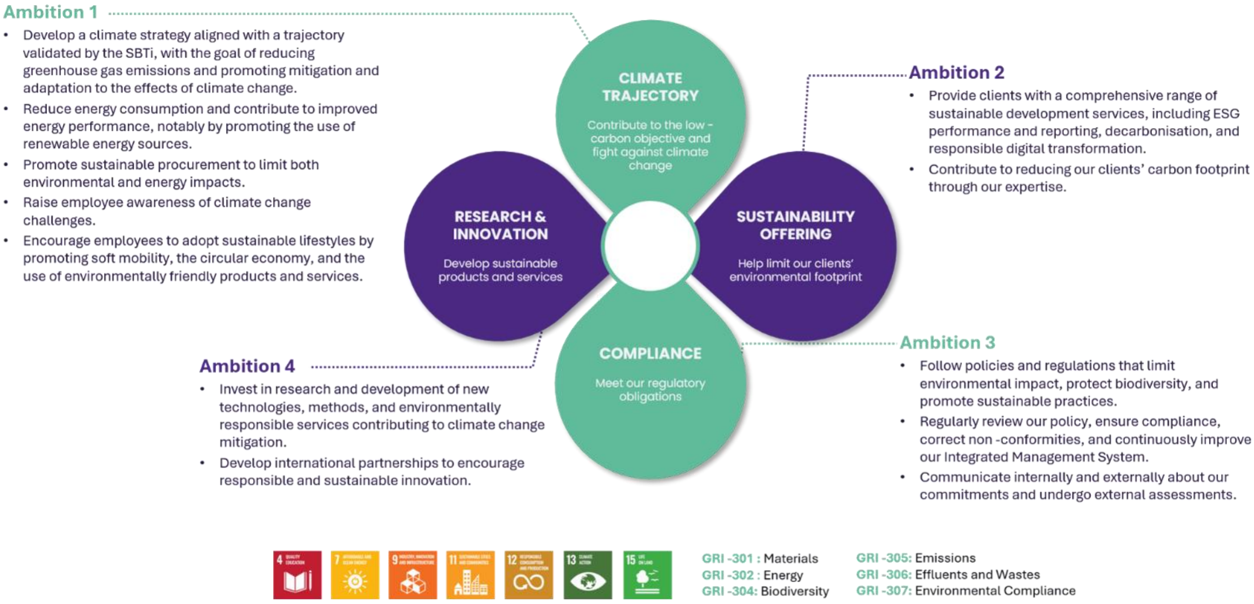
Beyond the decarbonisation actions, Scalian attaches importance to various environmental themes described in its policy, notably: the circular economy, the training of employees and environmental regulatory monitoring.

Focus on the Sustainability offering: a comprehensive offering serving clients' transition approaches



For more than 15 years, multidisciplinary experts have been drawing on their know-how within a centre of excellence dedicated to sustainable development to support companies in their approach to transition, ESG structuring and reporting. By combining their cross-sector expertise and rigorous methodologies, they help their clients to structure, steer and optimise their approaches.

These offerings are an opportunity identified in the analysis of impacts, risks and opportunities. They are distinguished from the actions to reduce Scalian's own footprint: their possible environmental effects are assessed within the scope of the clients concerned and are not counted as direct reductions of the Group's emissions, except where a measurable effect falls within Scalian's operational scope.



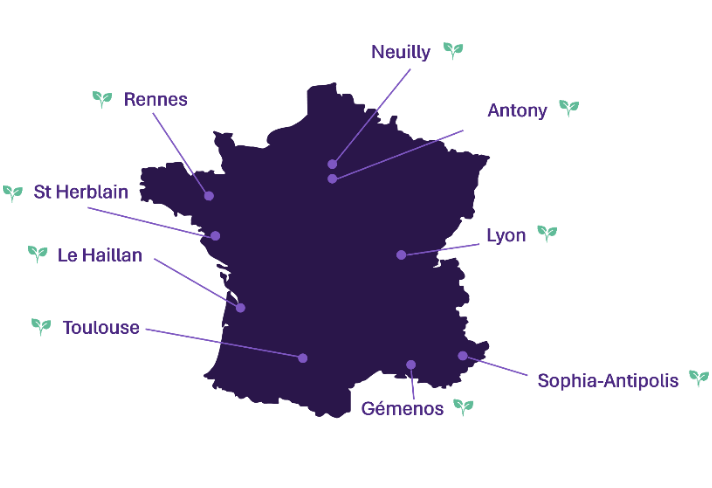
ESRS E1

2.3.2 Employees covered by ISO 14001 certification

Scalian has chosen to certify its operational sites, where the conditions of operational control allow. The implementation of an environmental management system relies on the ability to deploy concrete policies and actions at the sites concerned; the Group is gradually implementing the **ISO 14001 standard**. Certain sites, owing to restrictive lease clauses, are not included in the ISO 14001 certification scope at this stage; the Group nonetheless applies suitable environmental requirements there, notably on the significant environmental issues identified. Scalian aims for an environmental regulatory compliance rate **of 85% per year**.

In 2025, ISO 14001 certification covers **52%** the sites under direct operational control, i.e. 83% of employees.

Scalian sites covered by ISO 14001 certification



As part of voluntary approaches carried out at certain sites, Scalian supports actions in favour of the environment and biodiversity, in partnership with its stakeholders. These actions are distinct from the ESRS E4 materiality analysis, biodiversity not having been retained as material at this stage. In 2026, the Group will take part in the certification and labelling work for the Neuilly-sur-Seine site: BREEAM certification (*Building Research Establishment*

Environmental Assessment Method), the *WiredScore* label (quality of the digital connectivity of buildings) and the *Biodiversity Life* label (place of living things and nature in real estate).

Employees trained on the environment

This training, combined with the deployment of the **ISO 14001**, presents the Group's main environmental principles and issues. Aimed at all its employees, this **e-learning** mechanism aims to strengthen the understanding of **climate issues**, **to spread good practices in daily life** and to **encourage a common culture of environmental responsibility.**

This training enables each employee to understand the company's role in the ecological transition. It addresses the environmental impacts of the sector (digital and engineering), Scalian's commitments in terms of reducing GHG emissions as well as the action levers: **responsible digital practices, eco-friendly actions at the office and when remote working, sustainable mobility and leading by example when on assignment at the client**. It is part of the Group's emission reduction action plan (Scope 1, 2 & 3). Scalian will offer two new e-learning courses in 2026, covering the environment, energy and climate as well as ESG.

Indicator	Objective	2023	2024	2025
Completion rate of the environmental training	75%	18.9%	45%	64.4%
Environmental regulatory compliance rate	85%	89.3%	94.3%	98.7%

ESRS E1-3 / ESRS E1-5 / MDR-A

2.3.3 Towards ISO 50001 certification

To fully integrate energy issues into the environmental management system, Scalian is working to put in place an energy management system compliant with the **ISO 50001 standard**. This approach aims to improve energy performance, contribute to the reduction of its GHG emissions and optimise the use of energy at its sites and for its vehicle fleet.

The scope of monitoring of total energy consumption presented below covers:

- The consumption of electricity, fossil fuels, heat and steam at the sites;
- The consumption of fuel for the vehicle fleet.

Indicator	2023	2024	2025
Total energy consumption of the Group (sites + fleet) (MWh)	-	6 076	5,749
Energy intensity of the Group (kWh/k€ of revenue)	-	3.82	3.66

Scalian aims to certify its head office, based in Toulouse, during 2026, and to gradually extend the certification to other sites in France from 2027. This approach is part of the Group's decarbonisation trajectory, and helps to strengthen the management of energy performance, in keeping with the climate objectives and the environmental management mechanisms already deployed.

ESRS E1-6

2.4 Greenhouse gas emissions

Scalian's 2025 carbon inventory was calculated for the entire Group scope, over the period from 1 December 2024 to 30 November 2025, with the latest version of the Bilan Carbone® V9.1 tool from the *Association pour la transition Bas Carbone* (ABC; French Low-Carbon Transition Association), released in November 2025. The emission items relevant to Scalian and considered in the calculation are energy, air conditioning and refrigerant leaks, inputs of goods and services, transport, travel, direct waste, fixed assets and the end of life of products. The items that are not applicable or deemed negligible in view of the Group's business model are excluded or reported as non-significant, according to the methodological rules adopted for the carbon inventory.

The results are subject to a limited assurance review by the independent third party Forvis-Mazars. The reporting methodology complies with the GHG Protocol; Scope 2 emissions are presented using both the location-based and market-based methods.

	2023 (ref.)	2024	2025	Var. vs 2024	2030 target	2033 target (SBTi)
Number of FTEs	5 094	6 092	5 722	-6%	10 000	11 500
Scope 1						
Gross Scope 1 emissions	1 363	886	961	+8%	-	-
% Scope 1 under quotas (ETS)	0%	0%	0%	-	-	-
Scope 2						
Scope 2 (*location-based*)	141	167	130	-22%	-	-
Scope 2 (*market-based*)	258	140	86	-39%	-	-
Scopes 1 and 2						
Scopes 1+2 (*location-based*)	1 504	1 053	1 091	+4%	-	-
Scopes 1+2 (*market-based*)	1 621	1 025	1 047	+2%	1 008	736
Scope 3						
Gross Scope 3 emissions	15 513	12 112	11 402	-6%	-	-
3.1 Purchased goods and services	8 528	5 905	2 445	-59%		
3.2 Capital goods	672	1 383	1 291	-7%		
3.3 Fuel and energy (excl. S1/S2)	291	223	286	+28%		
3.4 Upstream transportation and distribution	0	2	1	-44%		
3.5 Waste generated (operations)	331	308	203	-34%		
3.6 Business travel	3 943	1 050	1 674	+59%		
3.7 Employee commuting	1 746	2 739	4 324	+58%		
3.8 Upstream leased assets	-	-	-	-		
Other upstream emissions (remote working)	-	482	1 170	+143%		
3.9 to 3.15 (downstream, *see details*)	-	-	-	-		
3.12 End-of-life treatment of sold products	2	20	9	-54%		
Scope 3 per FTE (tCO2e/FTE)	3.05	2.0	2.0	0%	1.7	1.2

The most significant variations observed between 2024 and 2025 notably concern purchased goods and services (-59%), business travel (+59%), commuting (+58%) and emissions linked to remote working (+143%). These changes are subject to a methodological review to distinguish the real reduction or increase effects, the scope effects, the changes in emission factors and the improvements in data collection.

	2023 (ref.)	2024	2025	Var. vs 2024	Var. vs 2023
Total emissions (*location-based*)	17 014	13 035	12 028	-8%	-29%
Total emissions (*market-based*)	17 135	13 137	12 449	-5%	-27%
Intensity (tCO2e/FTE) *location*	3.34	2.13	2.10	-1%	-37%
Intensity (tCO2e/FTE) *market*	3.36	2.15	2.18	+1%	-35%
Intensity (kgCO2e/k€) *location*	31.86	23.49	23.77	-1%	-25%
Intensity (kgCO2e/k€) *market*	32.09	23.67	24.60	+4%	-23%

The objectives relating to Scope 3 emissions are expressed in intensity (tCO2e/FTE), in accordance with the practices of the digital services company (DSC) sector and the recommendations of the Science Based Targets initiative (SBTi).

Given the Group's growth model, structured around an increase in headcount over the medium term, the reduction of emissions in absolute value appears more moderate than the reduction in intensity. This distinction reflects the nature of Scalian's business model and allows a consistent reading of climate performance.

Focus on the other 2025 GHG emission data

Primary and biogenic data

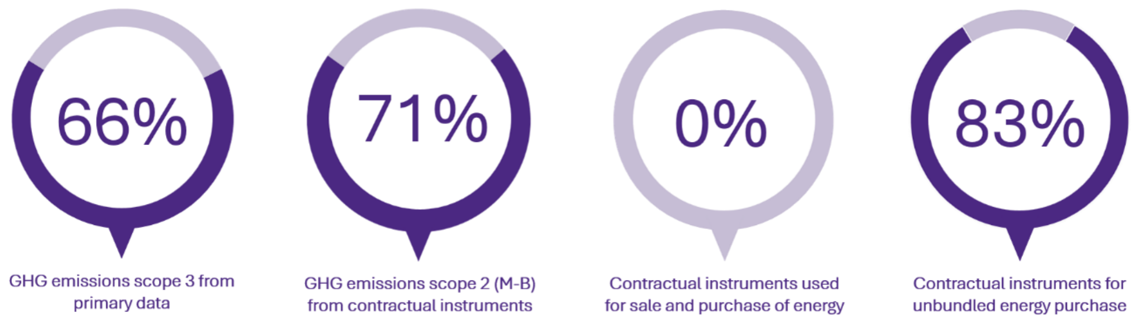
- Percentage of Scope 3 GHG emissions derived from primary data: **66%**
- Biogenic CO2 emissions resulting from the combustion or biodegradation of biomass (in tCO2e): **Scope 1 = 55; Scope 2 = 0; Scope 3 = 0.**

Contractual instruments

- Share of Scope 2 market-based GHG emissions linked to contractual instruments: **71%**
- **Percentage of contractual instruments used for the sale and purchase of energy** with attributes relating to energy production in connection with Scope 2 market-based GHG emissions: **0%**
- **Percentage of contractual instruments used for the sale and purchase of unbundled** energy attributes in connection with Scope 2 market-based GHG emissions: market-based GHG emissions: **83%**

The reduction of Scope 2 *market-based* is mainly based on the acquisition of guarantees of origin; the Group is exploring the use of supply contracts backed by renewable generation (PPAs) to strengthen the quality of this decarbonisation.

Overview of emissions and contractual instruments



2.5 Resource use and the circular economy: waste, WEEE, reuse and recovery

As part of its environmental and climate policy, Scalian is strengthening its waste management within a circular economy logic. The Group aims to reduce the environmental impact of its activities by promoting the reduction, recovery and reuse of waste, in particular waste electrical and electronic equipment (WEEE).

Scalian's environmental policy, displayed at the sites and disseminated internally, is based on a structured approach: reduction at source, selective sorting and recovery of IT equipment with the social enterprise provider Olinn, with a reuse rate of **40.6%** on the equipment collected in 2025 and a consideration of social issues via employment integration.

Resource use and the circular economy, covered by ESRS E5, were retained as partially material in respect of the management of waste, WEEE, reuse, recovery and traceability of equipment. The corresponding information is presented below.

By 2033, Scalian aims to reduce its small equipment and supplies and increase the recovery rate of its WEEE. The Group monitors key indicators: total quantity of waste generated, proportion of recovered waste and reuse rate of electronic equipment. Actions are being deployed: gradual sorting of biowaste, national contracting for collection and recycling, extension of the lifespan of electrical and electronic equipment, and internal awareness campaigns (*Digital CleanUp Day*, environmental labelling).

These commitments follow on from the decarbonisation trajectory; the emissions linked to waste being integrated into Scope 3 – Item 3.5. Governance is provided by the dedicated Environment, Energy and Climate Committee, which oversees the implementation of the strategy and steers the continuous improvement of environmental performance.

Indicator	2023	2024	2025
Total weight of waste (non-hazardous and hazardous) in tonnes	566	512	346
Weight of waste electrical and electronic equipment (WEEE) monitored, in tonnes	2.6	6.0	4.2
Rate of electrical and electronic equipment recovered	34.0%	46.5%	40.6%

The data relating to WEEE cover the equipment collected and monitored within the framework of the reuse, recycling or recovery mechanism implemented with the providers concerned. The recovery rate presented corresponds only to the scope of the electrical and electronic equipment collected and monitored in this mechanism. It should not be interpreted as a recovery rate for all the Group's waste, nor as an indicator covering all the waste flows generated by Scalian.

2.6 Additional environmental initiatives

2.6.1 Ecosystem preservation

Since 2023, Scalian has partnered with the **French National Forestry Office (ONF)** to support a project for the **hydrological restoration of the Lacaune peatlands**, in Occitanie, via its *ONF-Agir pour la forêt endowment fund (Act for the Forest). The project, completed in 2025, aimed to restore the purifying and storage capacity of the peatlands, as well as their hydrological balance, whose functioning had deteriorated over time.*

Following ecological engineering works, the observations report a re-wetting of the areas concerned, accompanied by a rise in the water level. The reappearance of plant and animal species is a sign of a more favourable ecological dynamic. Awareness actions on the protection of peatlands were also carried out.

Through this sponsorship project, Scalian aims to contribute to the preservation of the natural heritage and biodiversity, to the maintenance of the balance of an ecosystem of high ecological value, and to the support of a local dynamic by mobilising local partners. Carried out on a voluntary basis, this project does not relate to a biodiversity issue deemed material for the Group (ESRS E4 non-material); it nonetheless contributes to several United Nations Sustainable Development Goals:

2.6.2 Responsible events

Scalian has defined a **Responsible Events Charter** for employees who organise or contribute to internal or external events, in person or remotely, to limit the environmental and societal impact. This charter notably covers the location of the event and the associated travel, short-supply-chain catering, the use of committed providers, waste management and the limitation of food waste.

This charter is accompanied by an assessment grid making it possible to measure the impact of events, according to the themes and criteria defined in the charter. The results are integrated into the Group's environmental performance, to steer the approach and identify areas for improvement. The tool, revised every year to reflect changes in the ESG policy, is operational in France and will be deployed internationally from 2027.

2.6.3 Contributions to sector initiatives

Since 2024, Scalian has been a member of the IAEG (*International Aerospace Environmental Group®*), a grouping of companies in the aerospace, space and defence sector working towards the sustainable transformation of the sector on environmental, social and governance issues. Through its participation in various working groups, the sharing of best practices and the development of harmonised solutions, Scalian contributes to sector work on climate change and sustainability across its value chain.

2.7 A comprehensive and structured environmental approach

Scalian structures its environmental approach around a management system certified to ISO 14001 at several of its sites, supporting a continuous improvement of its environmental performance.

The Group has defined a decarbonisation trajectory aligned with the objectives of the Paris Agreement and validated by the SBTi (Near Term 2033 and Net-Zero 2050 objectives), covering Scopes 1, 2 and 3.

This approach is recognised by several external assessments:

- a B score obtained at the CDP Climate (Carbon Disclosure Project);
- an A score at the CDP *Supplier Engagement assessment;*
- a score of 91/100 on the environmental component of the EcoVadis assessment.

2.8 Taxonomy

To date, the Scalian Group is not subject to the disclosure obligations provided for by Regulation (EU) 2020/852 on the European taxonomy, in keeping with its voluntary reporting status.

As a preparatory measure, the Group has undertaken an initial eligibility analysis of its activities. Given the current level of granularity of the data, the eligibility and alignment ratios (revenue, CapEx, OpEx) are not published for the 2025 financial year. The Group plans to gradually structure its taxonomy reporting mechanism to be able to produce these indicators in future financial years.

ESRS S1 / ESRS 2 BP-2 / ESRS 2 SBM-3

3. Social

ESRS 2 BP-2 / ESRS S1 SBM-3

3.1 General information, scope and social materiality

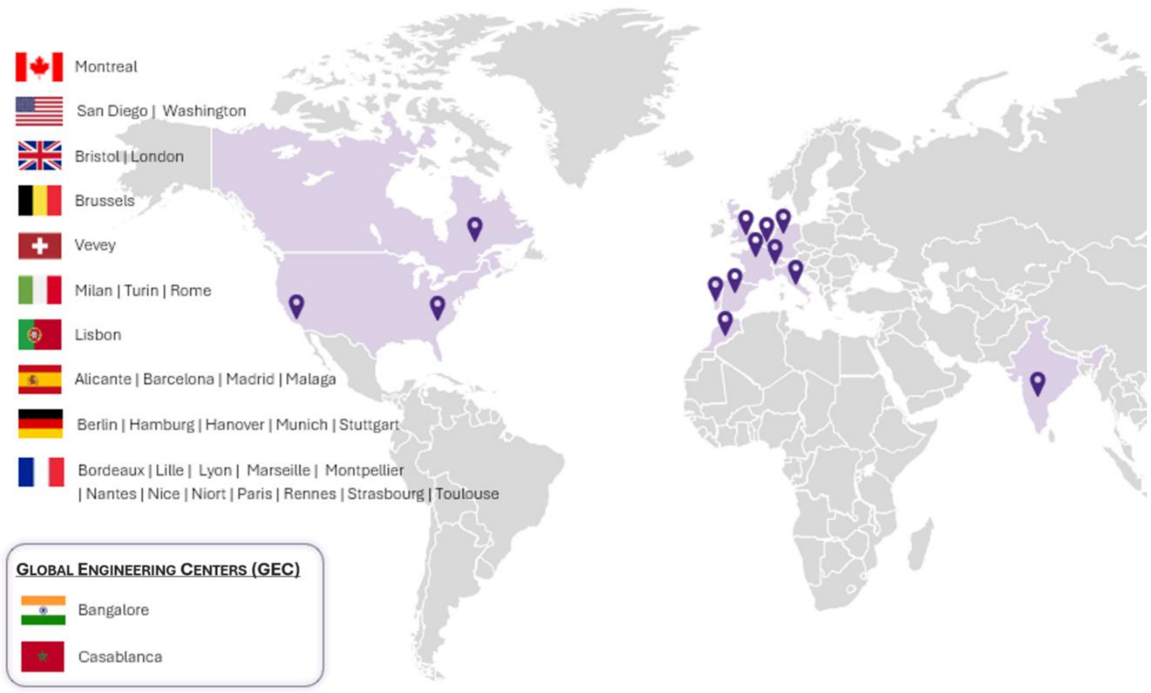
ESRS 2 BP-2 / ESRS S1-6 / ESRS S1-7

3.1.1 Scope of the social data

The Group's activities are mostly located in Europe, with a significant concentration of headcount in this geographical area, notably in France, Scalian's country of origin.

As part of its growth strategy, the Group is pursuing an ambitious development trajectory aiming to reach a headcount of **10,000 consultants by 2030**. This momentum is accompanied by a continuous transformation of organisations and practices, to support the expansion of activities.

The scope covered by the information published under the ESRS S standards includes the Group's main locations, namely **France, Germany, Spain, India and Canada. This scope represents 93% of consolidated headcount.**



Unless otherwise stated at indicator level, the social information presented in this chapter relates to this social reporting scope. Where certain indicators are published on a more restricted scope, notably the France scope, this scope is explicitly specified in the title, the reading note or the label of the indicator concerned.

The recently acquired entities are not integrated into this reporting at this stage, owing to the ongoing harmonisation work relating to the processes for collecting and verifying social data.

ESRS S1 SBM-3

3.1.2 Introduction to the social context and IROs

For the preparation of this report, the social analysis focused primarily on Scalian's own workforce within the meaning of ESRS S1, comprising the Group's employees as well as certain non-salaried workers directly involved in the activities, notably freelancers, individual subcontractors and specialised providers. Value chain workers within the meaning of ESRS S2 were also considered in the double materiality analysis but were not retained as a distinct material theme at this stage.

Scalian operates in the consulting, engineering, digital solutions and software development sector, mainly in a B2B model. The Group's business model relies largely on the skills, expertise, commitment and adaptability of its employees. Social issues are therefore directly linked to operational performance, the quality of services, attractiveness, talent retention and the management of social risks.

Scalian's business model is based essentially on knowledge-intensive activities, and not on industrial or logistical operations mobilising large workforces within the external value chain. The procurement of services represents a limited share of revenue, and the subcontracted activities are mainly based on intellectual expertise. This characteristic reduces the Group's exposure to certain value chain social risks, without removing the need for proportionate monitoring of the issues linked to providers, subcontractors and partners.

Headcount information France, Germany, Spain, Canada, India	2023	2024	2025
Total number of employees	4 493	4 457	4 626
Number of non-employees	847	690	658

ESRS S1-6 / ESRS S1-7 / ESRS S1 SBM-3

Types of employees and non-salaried workers within the workforce concerned ·

Scalian's salaried employees as well as the non-salaried workers directly involved in the Group's activities are the main categories of workers exposed to the social impacts, risks and opportunities identified. The non-salaried workers notably include freelancers, individual subcontractors and specialised providers mobilised to meet specific expertise needs.

Recruitment candidates are not included in the own workforce within the meaning of ESRS S1. They are nonetheless concerned by certain HR and personal data protection mechanisms, notably as part of the recruitment, non-discrimination and confidentiality processes for the information collected.

ESRS S1 SBM-3

Major negative impacts, risks and opportunities concerning the own workforce

The double materiality analysis made it possible to identify the main impacts, risks and opportunities relating to Scalian's workers, mainly on the following themes: working conditions, health and safety, quality of working life, social dialogue, diversity and inclusion, equal treatment, skills development, career development, attractiveness, retention and personal data protection.

The social issues identified as part of the analysis of impacts, risks and opportunities are subject to structured management based on performance indicators, HR mechanisms, collective agreements, prevention actions and improvement plans.

Each material matter is monitored through specific indicators and is the subject of action plans aimed at preventing or reducing negative impacts, managing the risks identified and strengthening the associated social opportunities.

The table below presents the main links between material social matters, their qualification as impacts, risks or opportunities, the monitoring indicators and the actions implemented.

ESRS S1 SBM-3 / MDR-M / MDR-A

3.1.3 Table of workforce IROs

Detailed theme	I	R	O	Horizon	Summary description	KPIs / Indicators	Actions
Working conditions - social dialogue	X	X	X	Medium term	Social dialogue influences working conditions, engagement, the prevention of social tensions and the Group's ability to support organisational transformations.	Coverage rate by collective agreement; staff representation rate; number of meetings with staff representatives; number of strike days or hours of industrial dispute	Collective agreements; Social and Economic Committee meetings; mandatory annual negotiations; structured social dialogue
Working conditions - quality of life, occupational health and safety	X	X	X	Short term	Working conditions, the prevention of psychosocial risks, health and safety and work/life balance influence the health, engagement and productivity of employees.	Employee satisfaction rate; absenteeism rate; frequency rate; severity rate; number of workplace accidents	Quality of working life actions; prevention of psychosocial risks; remote working; health and safety mechanisms; HR monitoring
Diversity, inclusion and equal treatment	X	X	X	Short term	Inequalities in access to opportunities, gaps in representation or remuneration, discrimination or harassment can affect compliance, social cohesion, attractiveness and social performance. Strengthening diversity and inclusion is also an opportunity to improve engagement, attractiveness and the quality of the working community.	Share of women managers; gender pay gap; employment rate of people with disabilities; number of discrimination or harassment incidents	Diversity policy; workplace equality agreements; disability programme; whistleblowing and report-handling mechanisms
Training and skills development	X	X	X	Short and medium term	The rapid evolution of professions, technologies and client expectations requires the continuous development of skills to maintain employability, alignment with business needs and the quality of services. Training is also a lever for retention, internal mobility and adaptation to digital, environmental and organisational transitions.	Rate of employees trained; training hours per employee; training budget; number of training paths	Scalian Academy; training programmes; career support; reskilling; technical, managerial and ESG training
Career development and retention	X	X	X	Short and medium term	The management of professional development influences retention, employee turnover, engagement and the Group's ability to secure its growth trajectory. It is also an opportunity for skills development, internal mobility and the improvement of social performance.	Promotion rate; annual appraisal rate; turnover; internal mobility	Talent management; appraisal process; career plans; internal mobility; managerial support
Privacy and security of employees' personal data	X	X	X	Short term	The protection of employees' personal data is an issue of trust, compliance and the management of social, HR and operational risks.	Cybersecurity training rate; number of security incidents; monitoring of reports; control mechanisms	Awareness programmes; IT security mechanisms; cybersecurity governance; GDPR compliance; internal procedures
Attractiveness, integration and workforce development	X	X	X	Medium term	The Group's growth trajectory requires a lasting ability to recruit, integrate, develop and retain talent in a competitive market context.	Headcount; type of contracts; recruitment rate; departure rate; share of permanent contracts; share of non-employees	Employer brand; onboarding process; workforce monitoring; harmonisation of HR processes; international development

The impacts, risks and opportunities identified and analysed that obtained a result **above the materiality threshold, defined in the double materiality methodology** were retained because they are considered important for the theme **"workers"** (see the chapter 1.4 - Material matters):

ESRS S1 SBM-3 / ESRS 1 §46

Social sub-themes analysed and not retained as material at this stage

Certain social sub-themes were analysed as part of the double materiality analysis but were not retained as material at this stage. This conclusion does not mean the absence of monitoring: these subjects remain covered by the Group's HR, ethics, social and compliance commitments where relevant.

Child labour

Child labour was not retained as a material issue for Scalian at this stage, given its business model, mainly based on professional services provided by qualified professionals, as well as the locations covered by the social reporting. This subject nonetheless remains covered by the Group's commitments in terms of human rights, ethics, compliance and responsible procurement.

Forced labour

Forced labour was not retained as a material issue at this stage. Scalian's model is based mainly on professional services provided by qualified experts, in geographical areas with structured social and regulatory frameworks. This subject nonetheless remains covered by the Group's commitments in terms of human rights, ethics, proportionate vigilance and responsible procurement.

Adequate housing

Adequate housing was not retained as a material issue for Scalian at this stage. Employees are, except in specific situations, autonomous on this subject; the Group does not provide housing to its employees and does not exert direct influence over their accommodation conditions. Any situation would be handled in accordance with the applicable local rules and the HR mechanisms concerned.

ESRS S1-4 / ESRS S1-13

Potential impacts of the climate transition plan on workers

Scalian's Climate Transition Plan, which aims to reduce the environmental footprint of the Group's activities and to place its GHG emission reduction trajectory within a framework aligned with the objectives of the Paris Agreement, is likely to have impacts on employees, their professional practices, their skills needs and certain work organisation arrangements.

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

- The gradual electrification of the vehicle fleet, subject to operational constraints, business uses and the pace of fleet renewal;
- The increased use of electricity of renewable origin for sites under direct operational control, where the contracts, local markets and supply conditions allow;
- The control of business travel, notably short-distance journeys, where this is compatible with client requirements, assignment constraints and service continuity,
- The gradual decarbonisation of procurement and the gradual integration of environmental criteria into purchasing decisions.

These measures contribute directly to the Group's climate objectives and may also influence working conditions, organisational practices and the skills needs of teams. They are therefore monitored within the framework of the material social matters relating to working conditions, training, employability, quality of working life and social dialogue.

ESRS S1-13 / ESRS S1-4

Impact on skills and training

The transformation towards more sustainable professional practices may bring about new skills needed within the teams:

- The use of digital tools for the monitoring, measurement and management of environmental impacts,
- The consideration of environmental criteria in the selection of providers and suppliers and solutions used in the Group's activities.

To support these developments, Scalian deploys dedicated training programmes. This training notably covers responsible digital practices and the understanding of climate issues. It aims to enable each employee to contribute to the environmental transition while strengthening their employability in a context of sustainable transformation of the labour market.

ESRS S1-4 / ESRS S1-13

Impact on ways of working and organisation

The organisational choices linked to the climate transition plan directly influence the daily practices of employees:

- Remote working can help to reduce the emissions linked to commuting, while changing the arrangements for collaboration, management and team engagement;
- The mobility policy aims to favour lower-emission modes of transport where possible: the use of the train is favoured for business travel compatible with assignment constraints, while air travel is subject to strengthened oversight.
- The promotion of carsharing, active and sustainable mobility, public transport and reduced travel is part of an objective of reducing Scope 3 emissions.

These developments require employees to adapt, both in terms of personal organisation and professional practices. Scalian ensures that it supports this transformation through a quality of working life and working conditions (QWLWC) policy attentive to the balance between operational performance and employee well-being.

ESRS S1-4 / ESRS S1-13

Opportunities for employee engagement and development

Beyond the potential constraints, the implementation of the climate transition plan can strengthen the meaning given to teams' assignments. By being involved in reducing the company's environmental impact, employees can contribute to a major societal objective. This positioning also contributes to Scalian's attractiveness on the job market, in a context where talent's expectations of employers' environmental commitments are increasingly strong. Thus, Scalian's climate transformation is both a lever of environmental performance and a lever for skills development and lasting social engagement.

ESRS S1 SBM-3 / SBM-3_11

Identification of the people potentially most exposed to the risk of harm

Based on the relevant authorised and non-confidential HR data processed in accordance with the applicable personal data protection rules, Scalian can produce aggregated social diagnostics making it possible to identify certain categories of workers potentially more exposed to specific risks. These analyses may notably concern factors such as gender, age, location, type of contract, level of qualification, declared disability status or certain professional characteristics, where these data are available, relevant and processed within a compliant framework.

ESRS S1 SBM-3 / SBM-3_12

Risks and opportunities affecting specific groups of people

The risks and opportunities applicable to these specific groups are analysed within the framework of the same material social themes as those applicable to all employees, with particular attention paid to situations that may require adaptation or prevention measures:

- **Working conditions**: job security, working time, adequate remuneration, social dialogue, freedom of association, collective bargaining, work/life balance, health and safety;
- **Equal treatment and equal opportunities:** equality between women and men, equal pay for work of equal value, access to training and professional development, inclusion of people with disabilities, combating discrimination and harassment, diversity and inclusion;
- **Other aspects**: protection of privacy, security of personal data and management of risks linked to the use of HR data.

ESRS S1-1 / ESRS S1-3 / ESRS S1-4 / MDR-P / MDR-A

3.2 HR policy, human rights and action mechanisms

ESRS S1-1 / MDR-P

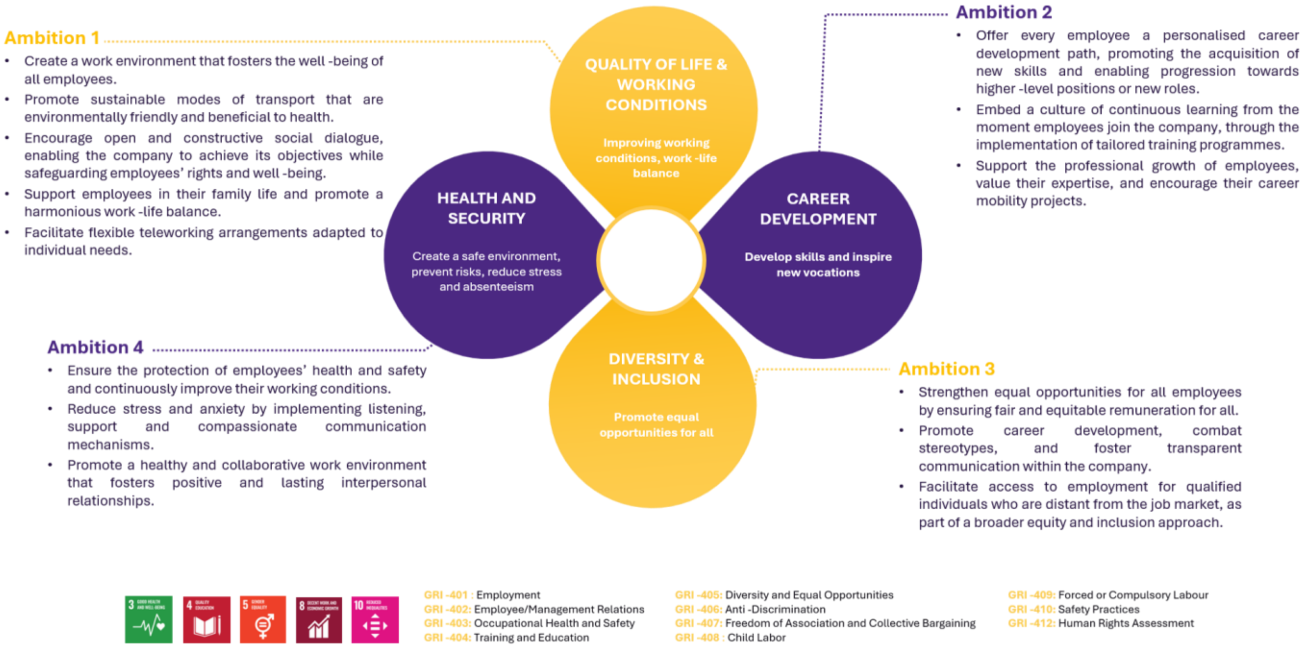
3.2.1 HR policy

Scalian's human resources management policy is a structuring pillar of the Group's sustainable performance. It aims to frame all practices relating to the management of the workforce-, by guaranteeing respect for fundamental human rights, the promotion of fair and safe working conditions, as well as skills development in a context of changing professions.

This policy applies to all the Group's employees within the scope defined for the *reporting* ESRS S and mainly covers the issues relating to the workforce within the meaning of ESRS S1. It is based on a framework of principles aligned with international standards, notably the United Nations Global Compact and the frameworks of the Global Reporting Initiative (GRI).

It is organised around four priority focuses:

- **Quality of life and working conditions**, aimed at guaranteeing a respectful, safe professional environment conducive to employee engagement, including the prevention of psychosocial risks and the promotion of work/life balance;
- **Skills development and professional development**, making it possible to support the evolution of professions, notably in the fields linked to the digital and environmental transitions, through continuing training and career management mechanisms;
- **Diversity, equity and inclusion**, aimed at guaranteeing equal treatment between employees and promoting representativeness, notably in terms of workplace equality between women and men and the inclusion of people with disabilities;
- **Occupational health and safety**, based on prevention, monitoring and continuous improvement mechanisms to reduce occupational risks and guarantee the physical and mental integrity of employees.



The implementation of this policy is provided by the Human Resources Department, in coordination with the operational entities and the Group's ESG governance bodies, notably the ESG Committee and the Social Performance sub-committee.

It is subject to regular monitoring through social performance indicators, associated objectives and mechanisms *reporting* making it possible to assess the effectiveness of the actions implemented, in connection with the material matters identified in the analysis of impacts, risks and opportunities (section **3.1.3**).

Accessibility of the policies (MDR-P)

All these policies are made available to employees, both by display on the global management system (GMS) and via the local intranets.

ESRS S1-1

Significant change in the social policy during the year

During 2025, there was no significant change in Scalian's social policy.

Scalian's declaration on the fundamental principles and rights at work is the expression of the Group's commitment to the fundamental human values that are essential to social and economic life. The policy published in 2024 affirms our obligations and commitments in terms of human rights:

- **Protecting health and safety**: prevention of serious accidents, occupational illnesses, harm to mental health, exploitation, abuse, slavery and forced labour;
- **Respecting freedom of association and the right to collective bargaining**: employees may form or join a staff representation, in compliance with the applicable local regulations, without suffering unfavourable treatment;
- **Respecting individual freedoms**: the integrity of persons, privacy, freedom of thought, conscience, religion, opinion, expression and association, as well as the principle of non-discrimination;
- **Guaranteeing fair working conditions**: compliance with the applicable national regulations, working time, remuneration, contractual or legal minimums, social benefits and applicable collective rules;
- **Prohibiting forced labour, child labour and human trafficking**: in accordance with the applicable regulations and the Group's ethical commitments;
- **Fostering cohesion, inclusion,** equal treatment and the accessibility of social mechanisms.

ESRS S1-1

The Group's general approach to human rights

Scalian's general approach to respect for human rights follows on from the commitments made as part of its membership of the **United Nations Global Compact,** which the Group has subscribed to since 2017. This commitment translates into the implementation of internal control procedures, the provision of reporting mechanisms accessible to employees, as well as regular awareness actions among all teams, to guarantee respect for fundamental rights throughout the activities.

ESRS S1-1

The Group's general approach to engaging people

Scalian applies strict rules regarding the employment and workforce management, based on formalised internal procedures. The Group has put in place a mechanism for centralising the legal documents and decisions relating to employment, entrusting a limited number of authorised managers with the management of key HR documents and decisions (such as the signing of employment contracts, the issuing of certificates, the management of offboarding procedures or the monitoring of compliance with statutory and collectively agreed minimum requirements). All Human Resources processes are formalised through guides and standard templates to contribute to compliance with the applicable regulations and best practices in employment law.

ESRS S1-1

Remediation of negative impacts on human rights and workers' rights

If a failure to comply with legal obligations is identified, Scalian implements appropriate corrective measures, which may include, by way of example, a salary adjustment or a review of grading, with retroactive application where justified.

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

ESRS S1-1 / ESRS S1-14

Commitments regarding human rights, non-discrimination and occupational health and safety

Scalian recognises human rights as inalienable fundamental rights. In accordance with this conviction, its human rights policy formally prohibits the use of forced labour, child labour, as well as any form of discrimination. This policy is based on the principles set out by the **United Nations Global Compact** and applies universally, regardless of sex, origin, nationality, language, religion, opinion, disability status or any other characteristic protected by the applicable regulations.

To give operational effect to these commitments and to guarantee the safety and well-being of all employees, Scalian has put in place a set of internal policies and mechanisms, the effectiveness of which is subject to regular assessments through internal and external audits. The Group also has a dedicated occupational health and safety policy. In this respect, Scalian has undertaken a structured approach aimed at obtaining and deploying ISO 45001 certification, with a certification target set for 2026.

ESRS S1-3 / ESRS S1-4 / MDR-A

3.2.2 Actions, resources and corrective measures relating to the social policy

ESRS S1-4 / MDR-A

Action plan and associated resources

Financial and human resources are dedicated to managing the material impacts, risks and opportunities in the social area. These resources translate into the allocation of specific budgets covering notably: **training mechanisms, salary correction measures, workstation adaptation and the recruitment of people with disabilities, professional retraining actions (*reskilling*) for people distant from the Group's professions, consulting services for carrying out external diagnostics or surveys, as well as the operation of the reporting platforms**.

These mechanisms are run by the HR teams present both at central level and in the field, representing more than 50 employees, excluding the payroll and recruitment functions. Within the central teams, specialised referents are identified on key themes such as **occupational health and safety, harassment prevention, professional integration and diversity**.

For guidance, the overall budget allocated for these mechanisms in France represents 3.3% of payroll, notably including the remuneration of the HR teams (excluding payroll and recruitment), the training budget (teaching cost) and the disability policy, as well as all external consulting and support services.

ESRS S1-4

Prevention/mitigation of negative effects

As part of its approach to preventing and reducing negative impacts, Scalian deploys a structured social policy covering all the main risks and opportunities, notably in terms of **occupational health and safety, inclusion and diversity, quality of working life and skills development.**

These policies are subject to continuous enrichment, fed by feedback from the field, the results of quantified indicators, internal analyses, as well as regular monitoring and external benchmarks. Their management is provided by the Group Human Resources Department, which draws on a network of internal expertise composed notably of the **Training Department, the Employee Relations Department, the HR *Business Partners* France and International, as well as a Diversity and Inclusion Manager**.

These policies are built and validated in close collaboration with the management teams, adapted to local specificities where necessary, and may be negotiated with staff representatives as part of collective agreements, notably in France. The objectives pursued and the associated action plans are detailed in the section relating to social performance objectives (§ **3.3.1)**.

ESRS S1-3 / ESRS S1-4

Corrective measures in the event of a real material impact

Scalian puts in place corrective measures whenever significant gaps are observed between the results observed and the Group's internal standards or objectives. This concerns, for example, a **workplace equality index** below expectations, **a training rate below the standards set, or the occurrence of incidents linked to psychosocial risks**. In these situations, corrective action plans are defined by the relevant teams, in connection with Human Resources and the operational teams.

These corrective measures are, where relevant or required, shared with staff representatives, through transparent social dialogue. In addition, the annual results from **the Great Place to Work (GPTW) survey** are subject to an **in-depth analysis**, and give rise, where necessary, to the implementation of **specific action plans** to correct the gaps observed against the expected standards. These plans are then communicated to employees through local communication channels, as well as through institutional communications led by the Human Resources Department.

ESRS S1-4 / MDR-A

Additional initiatives or actions put in place to strengthen the positive impacts

Beyond the corrective measures, Scalian deploys a **set of initiatives aimed at strengthening the positive social impacts** for employees, notably in terms of engagement, managerial development, solidarity, internal mobility and career support.

These actions notably cover the recognition of employees, the development of a structured management line via the "***Incube***" programme, solidarity mobilisation through initiatives such as solidarity hackathons, as well as the support of professional trajectories via internal mobility mechanisms including the "***En Route***" programme.

Scalian also continues to strengthen its corporate identity, consolidate its social offering and promote the involvement of employees in innovation projects.

These initiatives help to strengthen the teams' sense of belonging, increase their pride in belonging to the Group, and foster their engagement and long-term retention.

ESRS S1-4 / MDR-A

Process for identifying the necessary and appropriate actions

To identify the necessary actions in the social area, Scalian draws on internal satisfaction surveys, exit surveys, feedback from the field, social indicators such as absenteeism, turnover or pay gaps, as well as the work of the relevant committees and bodies.

These analyses may give rise to individual or collective interviews, notably focus groups, conducted by the HR teams to identify the necessary corrective or preventive actions.

Regarding incidents linked to psychosocial risks or workplace accidents, Scalian draws on root cause analysis methods, qualitative interviews and, where relevant, exchanges with staff representatives. This work may give rise to the formalisation of reports, findings or recommendations for action.

ESRS S1-4 / MDR-A

Planned and ongoing actions to mitigate the material risks

Following the social risk analysis, incorporating notably the effects of inflation, the Group's growth momentum and the macroeconomic context marked by a slowdown in activity, Scalian has defined and undertaken several structuring actions aimed at preventing, mitigating or managing the social risks deemed material.

Among the main planned and ongoing actions:

- The revision of salary grids, to contribute to competitive and fair remuneration, considering economic developments, tensions on the job market and the applicable contractual or regulatory frameworks;
- The formalisation and deployment of succession plans, aimed at securing key skills and anticipating the risks linked to talent management and strengthening managerial continuity;
- The creation of a Group Health & Safety committee, intended to strengthen the prevention mechanism and support the ISO 45001 certification approach by 2026.
- The strengthening of the managers' onboarding path, to foster a coherent and high-quality process of welcome, skills development and appropriation of managerial practices.

In addition, a priority action has already been deployed with the launch in April 2024 of the ***Incube*** programme, a comprehensive mechanism for managerial support and professionalisation. This programme aims to strengthen the effectiveness of managers in the operational monitoring of their teams, improve their ability to handle sensitive situations (conflicts, psychosocial risks), and foster the adoption of more mature and responsible managerial practices.

This structuring investment in the managerial function is an important lever for Scalian, in a sector of activity where managerial monitoring, team support and the prevention of sensitive situations can represent points of vigilance.

It contributes directly to reducing the material risks identified, notably in terms of social climate, legal and reputational risks, while consolidating the attractiveness and retention of talent within the Group.

ESRS S1-3 / ESRS S1-4

Prevention of negative impacts linked to internal practices and projects

As part of its internal projects, notably the digitalisation of HR or operational processes, Scalian implements mechanisms aimed at preventing or limiting potential negative impacts, in terms of respect for fundamental rights, personal data protection and information security.

The solutions concerned are subject, according to their nature and their level of sensitivity, to an assessment by the Information Systems Department (ISD), the Data Protection Officer (DPO) and the functions concerned.

Their expertise is integrated into the selection, contracting and governance processes of the solutions deployed, notably where the projects involve the processing of personal data, cybersecurity issues or significant organisational impacts.

In addition, in anticipation or management of potential commercial disputes, a joint assessment is conducted by the Operations Department, the Legal Department and the Human Resources Department. This pays particular attention to the social impacts, notably on employment and skills.

Crisis units or ad hoc meetings are set up to adapt the mechanisms in the event of reorganisation (loss of a contract, repositioning of activity, etc.). Where applicable, concrete measures such as *reskilling*, internal mobility or upskilling are defined in an action plan to prevent or limit the potential negative impacts on employees.

ESRS S1-4 / MDR-A

Resources allocated to managing the material impacts

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

The means deployed cover:

- **Dedicated human resources**, comprising an HR team of more than 50 people, excluding payroll and recruitment, including specialised referents on key themes such as health and safety, diversity and inclusion, harassment prevention, the management of psychosocial risks, as well as skills development;
- **HR IT tools and solutions**, including training management platforms, social performance management platforms and reporting mechanisms contributing to traceability;
- **Dedicated budgetary mechanisms**, notably specific budgets for training, the workplace equality policy, the disability policy, the improvement of working conditions, as well as for external diagnostics and audits.
- **Structured social policies**, covering the main material matters such as occupational health and safety, equal treatment, fair remuneration, quality of working life and the development of professional trajectories.

The prioritisation of these resources and investments is subject to a formalised annual process, steered by the Executive Committee (ExCom). During the budget-building process, decisions are made based on the major social issues identified in the double materiality matrix and in connection with the Group's strategic priorities.

This management helps to ensure the allocation of the resources needed to progressively control the social impacts, risks and opportunities deemed material.

ESRS S1-4 / MDR-A

Measures taken to mitigate the potential negative effects on the workforce linked to the transition to a low-carbon economy

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

The main actions deployed concern the reduction of the carbon footprint linked to the business and personal travel of employees:

- **The development of active and sustainable mobility**, with the introduction of a policy of co-financing electric bicycles and an increase in the bicycle mileage allowance, to encourage the use of lower-emission modes of transport for commuting;
- **The promotion of carsharing**, through the deployment and running of a dedicated platform to help reduce the number of individual motorised journeys;
- **The use of remote working**, where compatible with the activities, client constraints and team organisation, which can help to reduce commuting and improve the quality of life of employees.
- **The evolution of the travel policy and the vehicle fleet**, including the gradual reduction of the use of combustion-engine vehicles in favour of **lower-emission solutions**, as well as strengthened oversight of business travel to limit its frequency and environmental impact where this is compatible with operational requirements.

These measures aim to reconcile the imperatives of reducing greenhouse gas emissions with the preservation of employee well-being, by ensuring support suited to the changes brought about by the environmental transition. They are monitored within the framework of the HR policies, the quality of working life actions, the social dialogue mechanisms and the climate transition plan.

ESRS S1-2 / ESRS S1-3 / ESRS S1-5 / MDR-T / MDR-M

3.3 Social objectives, engagement and employee voice

ESRS S1-5 / MDR-T

3.3.1 Objectives relating to social performance

As part of its human resources management policy and in keeping with the material matters identified in the analysis of impacts, risks and opportunities (§ **3.1.3**), Scalian defines social objectives aimed at steering the Group's social performance and responding to the main issues linked to the management of its workforce-.

These objectives cover the priority focuses of the HR policy and are subject to regular monitoring through associated performance indicators. They contribute to the management of the material social impacts, risks and opportunities identified under ESRS S1, notably on working conditions, engagement, training, diversity, inclusion, health and safety and attractiveness.

The objectives defined notably concern:

- skills development, with a target of a rate of employees trained above 65%;
- promoting diversity and workplace equality, including a target of 30% women in management and technical positions by 2028;
- quality of working life and employee engagement, measured notably through the Great Place to Work survey, with an annual overall satisfaction rate target set at 85%;
- occupational health and safety, with a target of an absenteeism rate below 3% and a satisfaction target relating to safety conditions above 95%.

These objectives are defined based on the 2023 base year and may be revised to take account of changes in the Group's scope, notably in the event of acquisitions.

They are part of a continuous improvement approach and help to strengthen the Group's attractiveness, talent retention and the overall performance of its activities.

ESRS S1-2 / ESRS S1-4 / MDR-M

3.3.2 Assessment of employee satisfaction and engagement

Scalian regularly assesses the level of engagement and satisfaction of its employees through structured mechanisms, notably internal surveys such as *Great Place to Work* (GPTW) and the Employee Satisfaction Survey Form (FESCO).

These surveys make it possible to measure employees' perception of key themes such as the working environment, the quality of management, professional development and work/life balance.

The results of these surveys are monitored over time to analyse trends and identify areas for improvement. The GPTW 2025 result, below the target set, is a priority point of attention for the management of engagement, quality of life and working conditions, as well as for the adaptation of the HR and managerial action plans

Over the recent period, the satisfaction indicators show a trend as follows:

Objectives	Objective	2023	2024	2025
Overall satisfaction rate (GPTW)	85%	75%	78%	71%
FESCO satisfaction rate	75%	82%	84%	81%

These results are analysed by the Human Resources Department and shared with the governance bodies, to adapt the policies and action plans in terms of quality of working life.

As part of its continuous improvement approach, Scalian also benchmarks its performance against market standards and external reference frameworks.

The results of these mechanisms contribute directly to the identification and management of the priority actions in terms of employee engagement, in keeping with the issues identified in the analysis of impacts, risks and opportunities (§ **3.1.3**).

ESRS S1-2 / ESRS S1-4

Communication with workers

Scalian implements internal communication actions to inform employees about the social policies, support mechanisms, the results of internal surveys and organisational developments likely to have an impact on their working conditions.

Social climate surveys, such as the barometer, *Great Place to Work* are an important monitoring tool. They make it possible to gather employees' perception, identify certain information or clarification needs and feed the HR and managerial action plans.

In addition, collective discussion times are organised twice a year, through internal events (***Kick-off, Awards Dinner***). These events foster direct dialogue between management and employees and offer a space for expression to informally gather the teams' feedback, questions and suggestions.

ESRS S1-2 / ESRS S1-4

Supporting social and managerial developments ·

In addition, any development linked to the implementation of new social or managerial practices (for example: appraisal process, remote working, working time organisation) is accompanied by a specific mechanism, where its scope, nature or potential impacts justify it, comprising:

- Information meetings, notably by videoconference for managers or the populations concerned;

- Question-and-answer (Q&A) sessions enabling the teams concerned to take ownership of the changes and ask their questions and raise any points of vigilance.

These mechanisms help to structure internal social communication, in addition to the social dialogue mechanisms, internal surveys, local HR channels and reporting mechanisms. They aim to support organisational developments and foster the consideration of employee feedback, in compliance with fundamental rights at work.

ESRS S1-2 / ESRS S1-3

3.3.3 Processes and channels for raising concerns

ESRS S1-2 / ESRS S1-3

Processes and communication channels enabling workers to raise their concerns

Scalian puts in place various mechanisms enabling employees to raise their concerns, individual or collective, within an organised, confidential and secure framework. These mechanisms notably cover the HR channels, the social dialogue mechanisms, internal surveys and reporting channels.

A **confidential reporting mechanism** is available for employees and the stakeholders concerned. This process, integrated into the internal rules, explicitly protects employees from any disciplinary measure linked to the use of the channel.

In addition, several **social climate surveys** (*Great Place to Work* and FESCO) are regularly deployed. They make it possible to assess employees' perception of their ability to express themselves and raise their concerns.

Regular social dialogue with staff representatives, both at regional and national level, is another lever for expression in the scopes where these bodies exist. The subjects raised by employees are addressed in monthly meetings between management and local representatives; a report is then made available to all the employees concerned according to the rules applicable to each body and in compliance with confidentiality obligations.

In addition, Scalian provides several feedback or reporting channels accessible to all employees, whatever their status (permanent employees, temporary staff, interns, providers, external partners). These mechanisms are based on three principles:

1. **Universal accessibility**: the reporting channels and ethics mechanisms are open to all and guarantee simple and secure access;
2. **Dedicated platforms**: a secure reporting platform makes it possible to declare, in full confidence, conduct contrary to ethics or breaches of the rules;
3. **Training and awareness**: all employees receive mandatory training on ethics and anti-corruption policies; all resources (procedures, policies, tools) are accessible via the intranet.

The internal communication channels are organised in a complementary manner:

- **Internal reporting platform**: accessible from the intranet, it guarantees the confidentiality and traceability of reports;
- **Ethics & compliance committee**: reachable by e-mail or during dedicated meetings, it ensures the oversight, fair and confidential handling of reports;
- **Managers and human resources**: trained in the guidance and support of employees, they can directly receive concerns and relay them via the appropriate channels;
- **Internal communication materials**: intranet, regular training, welcome documents for new joiners, which set out the arrangements for accessing the various mechanisms;
- **Staff representatives**: endowed with a right of access to the relevant information, they can use these channels to defend employees' rights or transmit reports on their behalf.

Thanks to this combination of mechanisms, Scalian guarantees a robust, inclusive and transparent internal communication system, fostering both employee trust and respect for the Group's ethical and social standards.

ESRS S1-3

Whistleblowing mechanism

Scalian has a mechanism dedicated to handling disputes and complaints relating to employee matters. This mechanism is outsourced and is based on a **reporting platform** accessible from Scalian's website. It enables anyone to report securely any case of harassment, abuse or inappropriate conduct, 24 hours a day. In addition, HR managers and staff representatives also act as points of contact for receiving and escalating employees' complaints or concerns. In accordance with applicable legislation, the reporting system guarantees the strict confidentiality of the identity of whistleblowers, the persons implicated and the data relating to the report. Strengthened security measures are implemented to protect whistleblowers against any form of reprisal and to ensure the integrity of the process.

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

ESRS S1-6 / ESRS S1-7 / ESRS S1-13 / MDR-M

3.4 Workforce characteristics and skills development

ESRS S1-6 / ESRS S1-7

3.4.1 Workforce characteristics

The social data cover **93% of the headcount** of the Group's consolidated scope, across the following main locations: **France, Germany, Spain, Canada and India**. Indeed, the newly acquired entities are not integrated into the indicators relating to ESRS S1 in this sustainability report.

The Group's workforce is mainly made up of **employees on permanent contracts**, reflecting the desire to favour lasting employment relationships. Fixed-term contracts and work-study arrangements are also used to support operational needs. **Most employees are employed full-time**. The Group also uses external resources, notably freelancers and subcontractors, to meet specific expertise needs.

Gender	Total number of employees
Men	2 978
Women	1 648
Other	0
Not declared	0
Total	**4 626**

Country	Total number of employees
France	3 101
Germany	602
Spain	527
Canada	133
India	263

Segmentation of the types of contracts at Scalian

Contract (employees)	Percentage
Permanent	86.1%
Fixed term	0.4%
Work-study students	0.9%
Interns	0.3%
Contract (non-employees)	**Percentage**
Freelancers/Subcontractors	12.3%

ESRS S1-13 / MDR-M

3.4.2 Training and skills development

ESRS S1-1 / ESRS S1-4 / MDR-P

HR policy on skills development

Skills development is a structuring lever of the Group's sustainable performance, in connection with the issues of attractiveness, talent retention and changing professions identified in the analysis of impacts, risks and opportunities (§ **3.1.3**).

Within this framework, Scalian implements training mechanisms aimed at supporting employees throughout their professional journey. These mechanisms are based on structured training programmes, notably developed within the *Scalian Academy*, and cover a broad range of skills.

The training actions cover both:

- the technical expertise linked to the Group's activities,
- the skills associated with the digital and environmental transformations,
- the transversal skills needed for employees' professional development.

The deployment of these mechanisms is monitored through social performance indicators, notably the rate of employees trained and the volume of training hours per employee, making it possible to assess the coverage and intensity of the actions undertaken.

These mechanisms help to strengthen employees' employability, support their professional development and meet the Group's skills needs in a context of transformation of its activities.

ESRS S1-13 / ESRS S1-5 / MDR-T / MDR-M

Ambitions & indicators

Indicator	Objective	2023	2024	2025
Rate of employees trained annually	65%	64%	63%	59%
Rate of employees who have undergone an assessment of their performance and career development	80%	N/A	56%	64%

The rate of employees trained stands at 59% in 2025, down on 2024 and below the target of 65%. This trend is mainly explained by a lower volume of new joiners over the year. Recently recruited employees usually benefit from structured onboarding paths, representing a significant share of the overall training volume. The decrease in these onboarding paths therefore contributed to the fall in the total number of employees trained.

This result, below the target set, will be subject to strengthened monitoring in 2026 to identify the levers making it possible to improve the coverage of the training actions.

	Women	Men	Other	Not declared	Total
Percentage of employees who took part in regular assessments of their performance and career development	64%	64%	-	-	64%
Average number of training hours per employee	8	14	-	-	12

ESRS S1-9 / ESRS S1-12 / ESRS S1-16 / ESRS S1-17 / MDR-M

3.5 Equal treatment, diversity and inclusion

ESRS S1-9 / ESRS S1-16 / ESRS S1-17

3.5.1 Equality and diversity

The promotion of diversity, equal treatment and inclusion is a structuring focus of Scalian's human resources management policy, in connection with the issues of attractiveness, talent retention and performance identified in the analysis of impacts, risks and opportunities (§ **3.1.3**).

The Group implements actions aimed at fostering equal treatment between employees and fostering diversity within its teams, notably in terms of gender, age and disability status.

These commitments translate into the establishment of dedicated mechanisms, including policies and collective agreements on workplace equality and inclusion, as well as awareness and support actions.

The monitoring of these commitments is based on social performance indicators, notably the share of women in management positions, the pay gap between women and men, as well as the indicators relating to the inclusion of people with disabilities.

These mechanisms are part of a continuous improvement approach aimed at strengthening representativeness, fairness of treatment and the integration of all employees within the Group.

ESRS S1-9 / ESRS S1-16 / MDR-M

3.5.2 Equal opportunities and gender equality

Scalian's commitment to equal opportunities and non-discrimination translates into social policies aligned with the principles of the **United Nations Global Compact**. These policies reflect the Group's determination to promote fundamental human values and to promote equal treatment between employees, regardless of the criteria protected by the applicable regulations.

Attention is paid to the implementation of positive measures fostering inclusion and diversity, with a specific focus on the integration of people with disabilities and the promotion of workplace equality between women and men. In addition, Scalian pays particular attention to the specific situations of employees who are carers, who can benefit from personalised support through the social work service.

These actions aim to foster a respectful, inclusive working environment attentive to individual situations, thereby contributing to social cohesion and the Group's attractiveness.

ESRS S1-5 / ESRS S1-9 / ESRS S1-16 / MDR-T / MDR-M

Ambitions & indicators

Indicator	2028 target	2023	2024	2025
Rate of women in a management position	30%	25.6%	27.2%	30.1%
Rate of women represented in the technical and business fields	30%	36.7%	35.2%	33.4%
Gender pay gap*	< 2%[2]	-	1.2%	1.0%
Unweighted gender pay gap	2%	10.1%	8.6%	7.6%

[2] at equivalent level and working time

Promotion rate (change of position)*	20% promotions	-	6%	5%
Ratio between the total annual remuneration of the highest-paid person and the median total annual remuneration of all employees*		-	7.7	5.9

*Indicator introduced in 2024

ESRS S1-12 / ESRS S1-4 / MDR-P / MDR-A

3.5.3 Disability

In 2024, Scalian reached a structuring milestone in its social policy with the signing of a three-year company agreement on the support and inclusion of employees with disabilities, approved by the Regional Interdepartmental Directorate for the economy, employment, labour and solidarity (DRIEETS). This agreement, unanimously approved by the representative trade unions, illustrates the Group's commitment to the principles of equal treatment and equal opportunities, in line with the fundamental human values that Scalian upholds.

To support the operational implementation of this commitment, dedicated resources have been mobilised, including:

- The appointment of disability referents by region;
- The allocation of an annual budget of more than 800,000 euros within the scope of the agreement;
- The use of a partnership with a social work service, as well as a peer support mechanism,
- The recruitment of a **National Disability Coordinator** employed full-time within the Human Resources Department.

This agreement enables Scalian to structure a set of mechanisms intended to foster the access and retention in employment of people with disabilities. The main objectives set within the framework of this agreement are as follows:

- **Effective appointment in 2024 of the National Disability Coordinator**, responsible for the operational management of the disability policy and the management of the associated budget,
- Recruitment of at least 25 new employees holding recognised disabled worker status (RQTH) in 2026,
- Implementation of workstation and working condition adaptation measures, suited to the needs of the employees concerned,
- Training of HR teams and managers in the recruitment and integration of employees with disabilities,
- Raising the awareness of all employees to the issues of disability in the workplace,
- Strengthening cooperation with the Sheltered and Supported Employment Sector (STPA) to foster responsible procurement.

This agreement currently applies to the French operations, covering around 3,200 employees. The Group is considering, over the medium term, capitalising on this mechanism to gradually share certain best practices with its international subsidiaries, considering the local social, regulatory and operational contexts.

In **2026**, Scalian is entering into new negotiations with its social partners with the aim of renewing its commitments as part of a second approved agreement on the France scope.

ESRS S1-5 / ESRS S1-12 / MDR-T / MDR-M

Ambitions & indicators

The indicators below are attached to the scope of the agreement, the France scope, unless otherwise stated.

Indicator	Objectives (2026)	2023	2024	2025
Employees holding recognised disabled worker status	2.5%	1.1%	1.7%	2.6%
Number of people with disabilities	-	31	80	97

Percentage of employees from a minority or vulnerable group among senior executives (nationality different from the country of work or with a disability)	2.5%	N/A	4.8%	4.2%
Amount of procurement entrusted to the STPA	€32k	€23k	€88k	€153k

ESRS S1-6 / ESRS S1-9

3.5.4 Breakdown of employees by age and managerial representation

	Number	Percentage
Employees under 30 years old	1 170	25%
Employees between 30 and 50 years old	2 930	63%
Employees over 50 years old	526	12%
Total number of employees	**4 626**	**100%**

	Women	Men	Total
Number of people holding a senior management position (*Top management)*	2	6	8
Breakdown by gender of the people holding a senior management position (*Top management)*	25%	75%	100%
Number of people holding an extended senior management position (*Top management* extended)	15	25	40
Breakdown by gender of the people holding an extended senior management position (*Top management* extended)	38%	62%	100%
Number of people holding a management position	128	297	425
Breakdown by gender of the people holding a management position	30%	70%	100%

Definitions of the terms:

- *"Top management"* refers to the positions located at the highest level of management (Executive Committee or equivalent)
- *"Extended top management extended*" refers to the positions located at the highest level of management (Executive Committee or *Leadership team*) and to the positions located at the management level immediately below (N-1).
- "*Management position*" refers to employees managing at least one person in a direct line.

ESRS S1-17

3.5.5 Indicators specific to discrimination and harassment incidents

The indicators below relate to the incidents recorded during the 2025 financial year concerning situations of harassment, discrimination or other comparable situations. They do not prejudge the definitive legal qualification of the facts, which depends on the analysis conducted within the framework of the applicable procedures.

	Number
Total number of incidents	5
Of which number of incidents linked to harassment	2
Of which number of incidents linked to discrimination	1
Other incidents	2

The corresponding reports are handled by the relevant teams, in connection with the Human Resources Department where this falls within its scope, in compliance with the internal procedures, confidentiality rules and protections applicable to the persons concerned.

ESRS S1-1 / ESRS S1-2 / ESRS S1-8 / ESRS S1-14 / MDR-M

3.6 Health, safety and social dialogue

ESRS S1-1 / ESRS S1-14 / MDR-M

3.6.1 Occupational Health and Safety

ESRS S1-1 / MDR-P

Occupational Health and Safety policy

This policy considers the layout of offices, as well as working practices and working conditions, which help to preserve the safety and physical and psychological health of all persons. Work is organised on Scalian's premises, at client sites or at employees' homes as part of remote working.

Health and safety at work is a priority focus of Scalian's human resources management policy, in connection with the issues of working conditions and well-being identified in the analysis of impacts, risks and opportunities (§ **3.1.3**).

The Group implements occupational risk prevention and management mechanisms aimed at preventing harm to the physical and mental safety of employees. These mechanisms are based notably on the identification and assessment of risks, as well as on the implementation of suitable prevention measures.

The monitoring of these issues is based on social performance indicators, including notably the absenteeism rate, the number of workplace accidents and the number of declared occupational illnesses.

For the 2025 financial year, the main indicators observed are as follows:

Indicator	Objective	2023	2024	2025
Absenteeism rate	< 3%	France: 2.20%	France: 2.30%	France: 3.56%
Employee satisfaction rate relating to safety conditions	95%	93%	95%	94%

The absenteeism rate observed over the financial year for the France scope stands at 3.56% in 2025, above the Group target of 3%. This trend is correlated with the trend in the absenteeism rate observed in the sector of activity, is subject to specific monitoring by the Human Resources Department and may be explained by cyclical factors (economic and geopolitical uncertainty, eco-anxiety, deterioration in mental health, etc.) and organisational transformation. Actions are under way to strengthen risk prevention (listening channels, pre-return and return interviews, adaptation of working conditions, peer support, social work support, etc.), improve working conditions and gradually reduce this rate.

Indicator	2023	2024	2025
Number of work-related health problems (occupational illnesses)	0	0	2
Number of recordable workplace accidents	France Scalian UES: 4	24	25
Frequency rate*	France Scalian UES: 0.81	3.44	3.53
Severity rate**	France Scalian UES: 0.01	0.09	0.16
Number of deaths following a workplace accident	0	0	0
Rate of deaths following a workplace accident = (Number of deaths following a workplace accident / no. of hours worked) * 1,000,000	0	0	0

Rate of sites covered by a health and safety risk assessment (DUERP or local equivalent where applicable)	100%	100%	100%

*Frequency rate: (Number of workplace accidents with time off / hours worked) × 1,000,000.

**Severity rate: (Number of days lost through temporary incapacity / hours worked) × 1,000.

These indicators are subject to regular monitoring by the Human Resources Department and are analysed to identify areas for improvement and strengthen the prevention actions.

As part of its continuous improvement approach, Scalian is continuing the deployment and harmonisation of its prevention and monitoring mechanisms across its various locations.

ESRS S1-2 / ESRS S1-8 / MDR-M

3.6.2 Social dialogue

ESRS S1-2 / ESRS S1-8 / MDR-P

Policy fostering social dialogue

Scalian implements social dialogue mechanisms aimed at fostering the information, consultation and participation of employees and their representatives, in connection with the issues of working conditions and engagement identified in the analysis of impacts, risks and opportunities (section **3.1.3**). These mechanisms are based notably on staff representative bodies and on the conclusion of collective agreements, making it possible to frame the Group's main social practices.

The Group implements staff representation mechanisms in accordance with the applicable regulations and organises regular exchanges with the social partners. Social dialogue notably covers themes linked to working conditions, the organisation of activities, health and safety, as well as human resources management policies.

The monitoring of social dialogue is based on indicators such as the number of collective agreements concluded, the coverage rate of employees by representative bodies, as well as the frequency of exchanges with staff representatives. These mechanisms help to strengthen employee engagement, anticipate organisational developments and support the implementation of the Group's social policies.

ESRS S1-2 / ESRS S1-8

3.6.3 Process for engaging with workers and workers' representatives

ESRS S1-2 / ESRS S1-8

General engagement process

Scalian has a structured worker engagement process, particularly developed in the France scope, where social dialogue is based on staff representative bodies established in accordance with the applicable regulatory framework. This process translates into the conclusion of company collective agreements negotiated with the representative trade unions, from which the employees of the scope concerned may benefit according to the applicable rules.

Internationally, the organisation varies according to the local legal frameworks. To date, no staff representative body is established in Spain or Germany. However, in Germany, the holding of workplace elections is planned during the 2026 financial year to gradually extend the social dialogue mechanisms.

Across all its territories, Scalian applies the principles of the United Nations Global Compact to which the Group adheres, notably incorporating respect for the fundamental rights of workers. Each subsidiary adapts the Group's policies and processes to the local regulatory context. The centralisation of HR management processes via internal systems (notably *Neocase*) and the validation of the relevant HR documents and decisions by the Employee Relations Department contribute to the harmonised application of social rules and to the monitoring of regulatory compliance, including in terms of respect for human rights. The processes are governed by standardised templates and procedures established at Group level.

ESRS S1-2

Consideration of workers' perspectives in decisions and activities

Social dialogue regularly incorporates employees' perspectives into the management of activities. In France, monthly meetings of the **Social and Economic Committees (CSEs)** are organised, including a quarterly point dedicated to changes in headcount and economic prospects. These exchanges enable staff representatives to share their observations on the regional impact of economic and organisational dynamics. This feedback is considered by Management in workforce planning, changes in HR policies and the adjustment of social mechanisms.

ESRS S1-2 / ESRS S1-8

Scalian's commitment to workers

Scalian formalises its social commitments through several mechanisms, mainly deployed in the France scope owing to the applicable regulatory framework.

These commitments notably translate into:

- the negotiation and implementation of collective agreements covering themes such as employment, working conditions, diversity and inclusion,
- the formalisation of exchanges with staff representatives, notably through the minutes of meetings,
- participation in the mandatory annual negotiations,
- the organisation of regular exchanges with the representative bodies and local representatives.

These mechanisms have led to the conclusion of several collective agreements over recent years and help to structure the Group's social framework.

The oversight of these commitments is provided at Group Management level, to organise their deployment and monitoring.

In keeping with its membership of the United Nations Global Compact, Scalian incorporates respect for the fundamental rights of workers into its practices and its overall strategy.

ESRS S1-8 / MDR-M

Ambitions & indicators

Social dialogue	2023 (France)	2024 (France)	2025 (France)
Rate of employees covered by a collective agreement	100%	100%	100%
Rate of employees represented by an elected staff representative	100%	100%	99.9%
Number of meetings organised between staff representatives and Management representatives	56	50	58
Number of strike days or hours of industrial dispute per year	0	0	0

Scalian's social policy is based on a structured commitment to respect for fundamental rights, quality of working life and equal treatment. The company deploys a set of structured actions, based on formalised internal policies, collective agreements and operational mechanisms aimed at preventing social risks and promoting a healthy, fair and inclusive working environment. This commitment translates into concrete actions on essential themes: skills development, inclusion and diversity, health and safety, work/life balance, support for environmental transitions. Attention is paid to managerial dynamics, with programmes dedicated to the skills development of managers and the prevention of psychosocial risks.

The quality of the social climate is subject to rigorous monitoring, notably by means of the *Great Place to Work* and FESCO surveys. The 2025 results reveal contrasting situations depending on the indicators monitored and constitute a point of attention for the management of engagement, quality of working life and the HR action plans.

Thus, Scalian places its social performance within an approach aligned with international standards, by actively contributing to the well-being and professional development of employees, while gradually strengthening the social resilience of its organisation in the face of economic and environmental changes.

ESRS 2 GOV / ESRS G1

4. Governance

ESRS 2 GOV-1 / GOV-2 / GOV-5

4.1 Description of ESG governance

See also the chapter 0 ESRS 2 GOV-1 / GOV-2 / GOV-5

Governance and interactions”, which describes the general organisation of Scalian's governance bodies and their functioning.

ESRS 2 GOV-1 / GOV-2

4.1.1 ESG governance integrated into the management of the Group

The Executive Committee (ExCom) is the Group's central steering body. It defines the strategic directions and oversees their implementation across all the activities. The ESG dimensions are integrated into the ExCom's decisions, notably through the monitoring of action plans, the assessment of ESG indicators and the arbitration of the priorities associated with the material matters

ESRS 2 GOV-1 / GOV-2

4.1.2 A structured ESG governance framework

The Group draws on a dedicated ESG Committee, responsible for defining and steering the sustainability strategy. The ESG Committee meets at least three times a year, in accordance with the management objective adopted, and draws up an annual action plan. It monitors the initiatives implemented and coordinates the work of the specialised sub-committees (environment, social, responsible procurement, ethics and compliance). The Committee draws on key performance indicators making it possible to assess the effectiveness of the actions implemented and ensure regular management of the ESG issues.

ESRS 2 GOV-2 / GOV-5

4.1.3 Specialised sub-committees

The ESG sub-committees are responsible for the operational implementation of the actions in their respective fields.

They notably cover:

- environmental issues,
- social performance,
- responsible procurement,
- ethics and compliance.

Each sub-committee has dedicated indicators and contributes to the escalation of information to the ESG Committee, guaranteeing a coordination of actions and a consolidated view of the Group's performance.

ESRS 2 GOV-5 / MDR-M

4.1.4 A framework geared towards steering and performance

The organisation put in place makes it possible to ensure structured management of the ESG issues, including the monitoring of indicators, the implementation of action plans and the identification of areas for continuous improvement. The governance mechanisms are complemented by internal control and audit mechanisms aimed at guaranteeing the reliability of the data and the compliance of practices.

ESRS 2 GOV-2 / GOV-5

4.1.5 A dynamic of continuous improvement

This governance mechanism is deployed across all the Group's entities, with a gradual adaptation to local specificities. This governance makes it possible to ensure the management of the material matters identified within the framework of the double materiality analysis, notably in environmental, social and governance terms.

The decisions taken by these bodies are based on the monitoring of performance indicators and on the impacts, risks and opportunities identified by the Group.

The 2023 and 2024 values reflect the phase of gradual structuring of the ESG and Ethics & Compliance committees. The 2025 financial year corresponds to the first year of consolidated management according to the frequency objective adopted. The quorum is assessed against the appointed members of the committee concerned on the date of the meeting.

Indicator	Objective	2023	2024	2025
Number of ESG committees held with a 75% quorum	≥ 3 per year	0	1	3
Number of internal audit committees held with a 75% quorum	≥ 3 per year	0	4	4
Number of Ethics and Compliance committees held with a 75% quorum	≥ 3 per year	0	1	3

ESRS G1-1 / ESRS G1-3 / MDR-P / MDR-A / MDR-M

4.2 Business conduct, ethics and compliance

ESRS 2 SBM-3 / ESRS G1

4.2.1 Material matters relating to business conduct

The issues linked to business conduct are a structuring focus of Scalian's governance. They notably concern the prevention of corruption risks, compliance with the applicable regulations, data protection as well as the maintenance of ethical practices across all the Group's activities.

These issues are part of the impacts, risks and opportunities identified within the framework of the double materiality analysis and are subject to specific management within the governance mechanism.

Given Scalian's business model, consulting, engineering, digital transformation, software and B2B professional services, in often demanding or regulated sectors, the main business conduct issues concern ethical culture, regulatory compliance, corruption prevention, the management of reports, the prevention of conflicts of interest and the reliability of the internal control mechanisms.

ESRS	Theme	I	R	O	Horizon	Summary description	KPI	Actions
G1	Business ethics and compliance		X	X	Short term	Risk of regulatory non--compliance and harm to the integrity of practices Opportunity: Reduction of financial risks, sustainable financing opportunities, improvement of brand image (greater transparency), better value chain management.	Number of ethics training courses completed; code of ethics signature rate; number of incidents	Code of ethics; mandatory training; internal control mechanism

ESRS	Theme	I	R	O	Horizon	Summary description	KPI	Actions
G1	Whistleblowing mechanism and incident management	X	X	X	Short term	Corruption risks that may lead to legal and reputational sanctions Opportunity: Resolution of failures, continuous improvement of management systems. Brand image enhanced through the transparency and fairness of practices. The harmonisation of the whistleblowing mechanism at Group level and its good take-up by employees and stakeholders are areas for monitoring.	Number of corruption cases; employee training rate; number of reports handled	Anti--corruption mechanism; risk mapping; dedicated training
G1	Anti-corruption		X	X	Short term	Management of internal reports linked to ethics and compliance. Opportunity: Prevention of anti-competitive conduct.	Number of reports received; handling time	Reporting channel; confidential handling; protection of whistleblowers
GOV-1	ESG governance and steering			X	Medium term	Opportunity: Structuring of ESG governance to steer sustainable performance	Number of ESG committees; frequency of meetings; monitoring of ESG indicators	ESG Committee; specialised sub--committees; regular reporting to the ExCom
G1	Supplier relations and responsible procurement		X		Medium term	Risks linked to the supply chain and compliance with ESG requirements	Share of suppliers assessed on ESG; number of supplier reports	Responsible procurement policy; ESG assessment of suppliers; supplier charter
MDR-A	Data security and cybersecurity		X		Short term	Risks linked to information systems security and sensitive data	Number of cybersecurity incidents; rate of employees trained; resolution time	IT security measures; cybersecurity training; ISO 27001 compliance

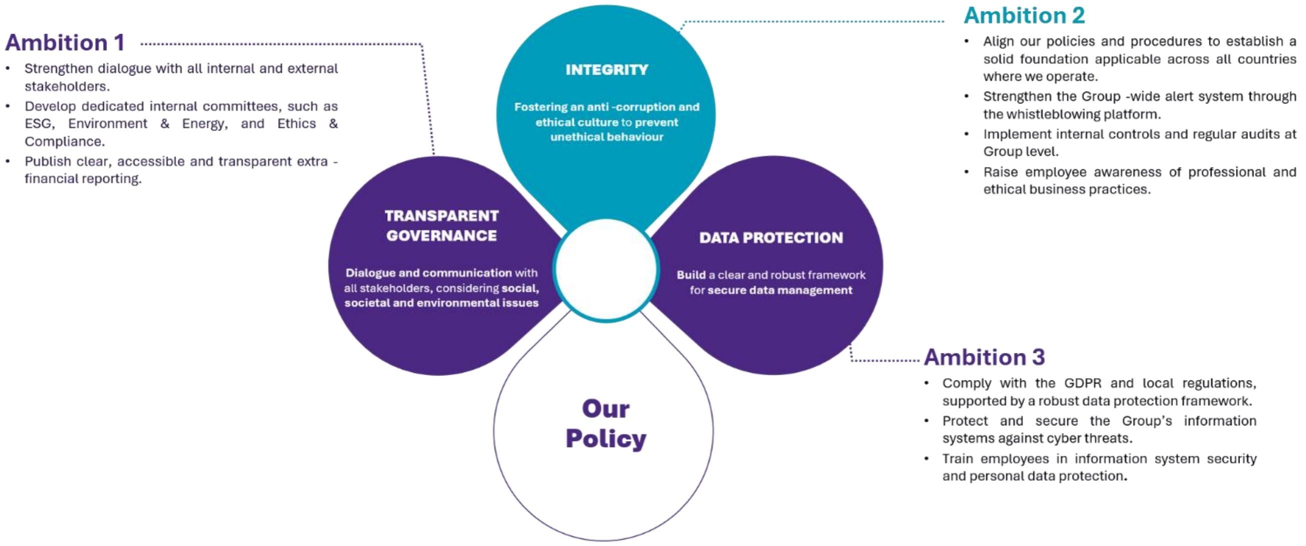
ESRS G1-1 / G1-3 / MDR-P

4.2.2 Ethics and compliance policy

Scalian draws on a structured mechanism aimed at guaranteeing the integrity, transparency and compliance of its practices. This mechanism is based notably on:

- a code of ethics and conduct applicable to all employees;
- internal policies framing the prevention of corruption risks, conflicts of interest, gifts and invitations and conduct contrary to the Group's principles;
- regulatory compliance procedures suited to the Group's various locations.
- a whistleblowing mechanism enabling the escalation and handling of sensitive situations;

- training and awareness actions suited to the populations concerned.



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

These mechanisms are disseminated among employees and gradually integrated into the Group's operational practices, considering local specificities, locations and the gradual integration of new entities.

ESRS G1-5 – voluntary information

Absence of lobbying practices and political contributions

As at the date of this report, Scalian does not carry out lobbying activities in the sense of a structured interest representation activity and does not make any political contributions. The Group is not registered on interest representation registers.

The Group nonetheless ensures active regulatory monitoring and may take part in sector exchanges in compliance with the applicable rules. These exchanges are not treated as political contributions or as a structured lobbying activity.

ESRS G1-3 / MDR-A

4.2.3 Training and awareness

The Group deploys training and awareness actions to strengthen the ethical culture and compliance within the organisation.

This training notably covers:

- business ethics;
- combating corruption;
- conflicts of interest;
- gifts and invitations;
- the use of the whistleblowing mechanism;
- data protection and cybersecurity, where these subjects fall within the applicable awareness paths.

The participation rate in the training is subject to regular monitoring. Where gaps are observed against the objectives set, actions to strengthen the training and awareness mechanisms are implemented to ensure a gradual coverage of all employees.

The training rates are monitored by module, target population and deployment scope. They may therefore vary depending on the training concerned and should not be interpreted as a single rate covering all ethics, compliance, anti-corruption, cybersecurity or data protection training.

The annual Ethics & Compliance report also provides for the strengthening of training for new joiners, managers, local Ethics & Compliance relays, buyers and employees exposed to sensitive situations. Regular awareness campaigns should make it possible to maintain attention on ethical risks, conflicts of interest, gifts and invitations, as well as the use of the whistleblowing mechanism.

The deployment of the training modules and the quality of the monitoring remain areas for improvement, notably owing to the integration of new entities and the limitations encountered in certain monitoring tools.

The associated indicators are presented in the paragraphs 4.2.5 and 4.4.3.

ESRS 2 GOV-5 / MDR-A

4.2.4 Internal control and ethics oversight

Scalian has a whistleblowing mechanism enabling employees and stakeholders to report, in a confidential manner, any conduct contrary to the Group's ethical principles.

The reports are subject to structured handling, guaranteeing confidentiality, impartiality and diligence in the analysis of the situations. Confidentiality is ensured within the limits necessary for the analysis of the reports, the applicable legal obligations and the protection of the persons concerned.

This mechanism is subject to regular monitoring including the number of reports received, their type, the handling times as well as their resolution.

This whistleblowing mechanism is part of a broader internal control framework aimed at preventing, detecting and handling the risks linked to ethics and compliance. Internal control is based notably on formalised procedures, regular controls and the involvement of the functions concerned (legal, compliance, human resources). It helps to guarantee the compliance of practices with the regulatory requirements, secure the internal processes and ensure the reliability of the information published. The results from the controls and the handling of reports are considered within a continuous improvement approach for the governance mechanisms.

Description of internal control

The Internal Audit Committee contributes to the oversight of the internal control and risk management mechanisms. It monitors the audit work, the recommendations and the implementation of corrective actions. It pays particular attention to financial, operational, technological, ESG, ethics and compliance risks.

The Ethics and Compliance Committee for its part ensures the monitoring of the subjects relating more specifically to business conduct: ethics policy, corruption prevention, handling of reports, conflicts of interest, employee awareness and corrective action plans.

The **Ethics and Compliance** function ensures regulatory monitoring, supports the operational departments in applying the rules and contributes to the deployment of training and awareness actions.

The Quality Department contributes to the integration of ethics and compliance requirements into internal audits and process reviews.

MDR-M

4.2.5 Reporting, indicators and ethics performance

The management of ethics and compliance issues is based on a set of indicators making it possible to monitor the effectiveness of the mechanisms put in place.

These indicators notably concern:

- the rate of employees trained,

- the rate of dissemination of and adherence to the code of ethics,
- the number of reports and their handling,
- incidents linked to compliance;
- the handling times of reports;
- the corrective actions implemented where relevant

Cybersecurity incidents are mainly addressed in §**4.5**, to distinguish the indicators relating to business conduct from those relating to data and information systems security.

The indicators relating to reports distinguish, where available, the reports received, the admissible reports, the closed cases, the handling times and the type of situations raised. This distinction aims to ensure a consistent reading of the data over time.

The results are subject to regular monitoring by the governance bodies and make it possible to direct the continuous improvement actions.

MDR-A / MDR-M

4.2.6 Continuous improvement

The continuous improvement of the ethics and compliance mechanism is based on the monitoring of reports, the analysis of the internal control results, the feedback from audits, the updating of procedures and the gradual strengthening of training.

The entire mechanism is complemented by internal control mechanisms aimed at guaranteeing the compliance of practices and the reliability of the information published.

The improvement priorities notably concern the consolidation of indicators, the harmonisation of the mechanism at international level, the integration of new entities, the strengthening of targeted training, the formalisation of anti-corruption accounting controls and the improvement of monitoring tools.

ESRS G1 / MDR-M

4.2.7 Conclusion

Ethics, compliance and responsible business conduct are essential components of Scalian's governance. The Group draws on a structured framework combining ethical principles, internal procedures, a whistleblowing mechanism, internal control, training and monitoring by dedicated bodies.

In 2025, the increase in the number of ESG committees and Ethics and Compliance committees reflects a more regular structuring of the management. The priorities for the coming financial years concern the consolidation of indicators, the strengthening of training, the continued deployment of the Code of Ethics, the improved reliability of report monitoring and the continuous improvement of the control mechanisms.

The work from the annual Ethics & Compliance report also confirms the need to continue the integration of new entities, the harmonisation of the mechanism internationally, the strengthening of third-party assessment, the formalisation of anti-corruption accounting controls and the increasing maturity of the management tools.

ESRS 2 GOV-4 / ESRS G1-2 / MDR-A / MDR-M

4.3 Proportionate vigilance and the value chain

Scalian takes a responsible approach to compliance and ethics across its value chain. Given its business model, mainly based on professional services, consulting, engineering and digital solutions, the risks linked to the value chain are monitored in a manner proportionate to their criticality.

To date, Scalian is not directly subject to the French legal obligation relating to the duty of vigilance. The Group nonetheless applies a voluntary vigilance approach, consistent with the expectations of its stakeholders, its clients and its reference shareholder.

This approach aims to identify, prevent and address the main risks linked to third parties, notably in terms of ethics, compliance, human rights, confidentiality, information security and the environment. This approach does not constitute a legal vigilance plan, but a voluntary and proportionate due diligence approach, suited to the Group's business model and its exposure to the risks linked to third parties.

This approach also follows on from the work carried out on responsible procurement, third-party assessment and the Ethics & Compliance mechanism. It is based on a risk-based approach, to concentrate efforts on the most critical third parties, without disproportionately burdening relationships with suppliers or providers presenting a limited level of risk.

ESRS G1-2 / MDR-A

4.3.1 A proportionate approach to third-party risks

Scalian implements third-party assessment mechanisms to identify risks and ensure compliance with the requirements defined by the Group. These mechanisms are based notably on the assessment of suppliers according to ESG criteria, the identification of strategic suppliers and the monitoring of partners' practices. The results of these assessments are subject to regular monitoring and are considered in the management of relationships with third parties.

Scalian notably distinguishes critical suppliers, service providers, freelancers, business partners, subcontractors and, where applicable, third parties involved in acquisition or integration operations. This segmentation makes it possible to adapt the level of assessment and control to the actual level of exposure.

The arrangements for assessment and monitoring are specified in the sections dedicated to responsible procurement, ethics and compliance, as well as data security.

The approach adopted is proportionate to the level of risk identified. It aims to prioritise the most sensitive third parties in view of criteria such as the nature of the service, the country of intervention, possible access to sensitive information, exposure to ethics or compliance risks, environmental issues and the applicable contractual requirements.

The indicators relating to suppliers concern the scope of the suppliers identified as priority, strategic or critical according to the internal third-party risk qualification methodology. They should not be interpreted as systematically covering all the Group's suppliers.

ESRS G1-2 / MDR-A

4.3.2 Integration of requirements into contractual relationships

Scalian incorporates ethics, compliance and responsibility requirements into its relationships with third parties where this is relevant in view of the level of risk identified. These requirements may be formalised through contractual clauses, reference documents, supplier commitments or requests for additional information.

Where relevant, these requirements are incorporated into calls for tender, contracts, general purchasing conditions, supplier charters or the applicable compliance documents.

This approach makes it possible to strengthen risk control without disproportionately burdening the purchasing or contracting processes.

The contractual requirements and the associated assessments are implemented in a manner proportionate to the level of criticality of the third parties and the nature of the risks identified.

ESRS G1-1 / G1-2 / MDR-A

4.3.3 Whistleblowing mechanisms and handling of sensitive situations

The whistleblowing mechanism of Scalian is open to **stakeholders internal and external**, notably to suppliers, providers and partners. It makes it possible to report situations contrary to the rules of ethics, compliance or the Group's commitments.

The reports received are handled through a formalised process, **guaranteeing the confidentiality of the information, the protection of the persons concerned,** and the analysis of the facts reported. Where the facts are established, suitable measures may be decided, ranging from a corrective action plan to a review of the contractual relationship.

Reports involving a third party may be subject to a specific analysis by the relevant functions, notably **Ethics & Compliance, Human Resources, Legal, Procurement, Quality or Information Security** depending on the nature of the subject. The follow-up given may include a request for clarification, strengthened monitoring, a corrective action or, in the most serious cases, a review of the contractual relationship.

The detailed functioning of the whistleblowing mechanism is presented in the section relating to ethics and compliance.

ESRS G1-2 / MDR-A

4.3.4 ESG criteria integrated into the company's procurement

Scalian incorporates environmental, social and ethical issues into its purchasing processes to control the impacts linked to its value chain and strengthen the resilience of its business model.

The Group's responsible procurement policy is based on several structuring principles:

- the integration of ESG criteria into the selection and assessment of suppliers,
- the prioritisation of suppliers engaged in sustainability approaches,
- the consideration of climate issues, notably in view of indirect Scope 3 emissions,
- as well as compliance with the requirements in terms of human rights, ethics and compliance.

All strategic suppliers are subject to an ESG assessment, making it possible to identify risks and define suitable mitigation actions.

This approach is part of a continuous improvement approach, aimed at strengthening the positive impact of the supply chain and supporting the Group's partners in their own transition.

ESRS G1-2 / MDR-A

4.3.5 Dialogue and continuous improvement

The vigilance approach is part of a continuous improvement process. The results of the assessments, controls and handling of reports make it possible to adapt practices and gradually strengthen the requirements applied to partners. The Group thus continues to strengthen its mechanisms to increasingly integrate ESG issues across its entire value chain.

The improvement priorities notably concern the consolidation of supplier ESG criteria, the harmonisation of assessment practices between entities, the formalisation of action plans where necessary, the improvement of documentary traceability and the strengthening of the monitoring of critical third parties.

4.3.6 Monitoring indicators

To steer this approach, Scalian may monitor simple and proportionate indicators, taking care to publish only the data that is available and verified.

Indicators	Objective	2023	2024	2025
Share of strategic suppliers assessed on ESG, ethics or compliance criteria	100%	N/A	100%	100%
Number of reports concerning a supplier	-	0	0	0

ESRS G1-2 / MDR-M

4.3.7 Conclusion

Scalian's vigilance approach is part of a **pragmatic and proportionate logic**. It aims to strengthen trust in relationships with suppliers, providers and partners, while controlling the main risks linked to ethics, compliance, fundamental rights, information security and the environment.

This approach complements the mechanisms described in the other sections of the report, without duplicating them. It is **a lever of continuous improvement** for the Group's governance and responsibility in its value chain.

The improvement priorities concern the consolidation of the supplier scope, the improvement of the traceability of assessments, the gradual deployment of due diligence tools, the integration of new entities and the improved reliability of the indicators published.

The coming financial years should make it possible to strengthen the traceability of assessments, the consolidation of supplier indicators, the international harmonisation of the mechanism and the monitoring of the action plans associated with critical third parties.

4.4 Anti-corruption

The prevention of **corruption, influence peddling, fraud and conflicts of interest** is an **important issue** of business conduct for Scalian. The Group operates in several sensitive or heavily regulated sectors, with private and public clients, in France and internationally. In this context, the control of integrity risks helps to preserve the trust of clients, partners, employees and shareholders.

Scalian applies a **Zero-tolerance** approach towards acts of corruption or unlawful practices. This approach is part of the general framework of the ethics and compliance policy presented in §4.2. This principle is reaffirmed in the **Code of Ethics** accessible to the whole Group and to our stakeholders.

In 2024, Scalian strengthened its **anti-corruption mechanism** through a new risk mapping, the updating of several reference documents, the gradual extension of the declaration and monitoring tools, as well as the preparation of a multi-year action plan aimed at improving the maturity of the mechanism.

These actions are part of a structured risk management approach and contribute to the management of the issues identified within the framework of the double materiality analysis.

ESRS G1-3 / MDR-P

4.4.1 Reference framework

Scalian's anti-corruption mechanism considers the main requirements applicable to its activities and locations, notably:

- the Sapin II law in France;
- the applicable international regulations where the activities or clients concerned require it;
- the expectations of clients, partners and shareholders in terms of integrity;
- best practices for corruption prevention, notably in terms of training, third-party assessment, controls and the handling of reports;
- the results of risk mappings and internal or external audits;
- the Group consistency requirements applicable to subsidiaries and recently integrated entities.

The objective is to have a mechanism proportionate to the risks, understandable by employees and integrated into the most exposed operational processes.

Scalian also considers developments in the international context, notably differences in the maturity of anti-corruption frameworks between countries, the risks linked to interactions with third parties, sensitive commercial operations, acquisitions and certain financial processes. These elements are not intended to systematically modify the perception of risks, but to adjust the level of vigilance and control where necessary.

ESRS G1-3 / MDR-A

4.4.2 Prevention and control framework

The anti-corruption mechanism is based on several complementary levers:

- a Code of Ethics defining the expected conduct;
- internal rules relating to gifts, invitations, conflicts of interest and sensitive situations;
- training and awareness actions suited to the populations concerned;
- an analysis of integrity risks according to the activities, countries, clients, projects or third parties concerned;
- the integration of ethics and compliance criteria into certain relationships with third parties;
- a reporting channel enabling the reporting of situations contrary to the Group's rules;
- internal controls and targeted audits where relevant;
- corrective or disciplinary measures in the event of an established breach;
- third-party assessment procedures, notably for suppliers, subcontractors, partners, intermediaries or parties involved in acquisition operations;
- declaration and monitoring mechanisms for conflicts of interest, gifts, invitations and sensitive transactions;
- anti-corruption accounting controls, in the process of being formalised and strengthened on the most exposed processes.

The anti-corruption accounting controls are presented as an area being formalised and strengthened. They should not be interpreted as a fully homogeneous mechanism or one deployed identically across all the Group's entities as at the date of this report.

Description of the process

These mechanisms are monitored by the **Ethics and Compliance function**, in connection with the legal, quality, human resources, procurement departments and the operational departments concerned.

The Ethics & Compliance Committee oversees the implementation of the mechanism, the monitoring of action plans, significant reports, awareness actions and the continuous improvement of the controls. The local relays or points of contact contribute to the deployment of the mechanism in the entities and countries concerned.

The anti-corruption risk mapping carried out in 2024 with the support of an independent external firm made it possible to identify the priority risk families and structure the associated action plans.

The mechanism is based on a risk-based approach: the training, control, third-party assessment and monitoring actions are prioritised according to the exposure of the activities, countries, clients, projects, functions and third parties concerned.

ESRS G1-3 / MDR-A

4.4.3 Training and awareness

Scalian implements training actions to strengthen the ethical culture of employees and prevent corruption risks.

The training rate is subject to **regular monitoring.** In 2025, the rate of employees trained in combating corruption, fraud and money laundering reaches **74%**, up on 2024, but still below the coverage target set at **90% by the end of 2026**.

The signature rate **of the code of ethics is 69% in 2025**, which is a key indicator of the level of appropriation of the integrity principles within the Group.

In 2025, the levels of training and signature of the Code of Ethics are increasing but remain below the targets set for the end of 2026. These gaps are subject to specific monitoring and call for the continuation of awareness, reminder and deployment actions in the entities concerned.

Where gaps are observed against the objectives (notably a 100% coverage objective), additional awareness actions and training deployment are implemented to gradually strengthen the coverage of employees.

MDR-M

4.4.4 Monitoring indicators

The management of the anti-corruption mechanism is based on a set of indicators making it possible to assess its effectiveness.

The indicators below should be read in view of the gradual maturity of the mechanism, the integration of new entities and the ongoing harmonisation of the monitoring tools. The "N/A" values correspond to indicators that are unavailable or in the process of being structured for the financial year concerned.

Indicator	Objective (2026)	2023	2024	2025
Rate of employees trained in combating corruption, fraud and money laundering	90%	N/A	49%	74%
Rate of at-risk functions covered by the anti-corruption training programmes	N/A	N/A	N/A	N/A
Rate of employees who have signed the Code of Ethics via the dedicated platform	90%	N/A	N/A	69%
Number of established corruption cases	0	0	0	0
Number of legal actions linked to acts of corruption	0	0	0	0
Number of reports received and handled	N/A	0	1	1
Number of reports declared	N/A	0	0	0
Number of reports declared for reasons of conflict of interest	N/A	0	0	0

The absence of an established corruption case and of legal action linked to acts of corruption should not be interpreted as an absence of risk. It reflects the situations identified, qualified and handled according to the applicable internal mechanisms over the period considered.

The indicators relating to reports distinguish, where available, the reports received, the admissible reports, the reports handled, the closed reports and the reasons declared. This distinction must be gradually strengthened to improve the readability and comparability of the data over time.

ESRS G1-3 / MDR-A / MDR-M

4.4.5 Continuous improvement

The anti-corruption mechanism is part of a continuous improvement approach. The results from the controls, training and handling of reports make it possible to adjust the existing mechanisms and gradually strengthen their effectiveness. The Group continues the deployment of its multi-year action plan to reach a strengthened level of maturity and complete coverage of the mechanisms across the Group.

The improvement priorities mainly concern:

- the continuation of the deployment of anti-corruption training;
- the gradual generalisation of the signature of the Code of Ethics via the dedicated platform;
- the improvement of the monitoring of reports and handling times;
- the formalisation of controls on the most exposed situations;
- the strengthening of third-party assessment where the level of risk justifies it;
- the integration of the recommendations from the 2024 risk mapping into the Ethics & Compliance action plan;
- the gradual deployment of the declaration and monitoring tools for conflicts of interest, gifts, invitations and sensitive transactions;
- the formalisation of first, second and third level anti-corruption accounting controls;
- the strengthening of third-party assessments in the procurement, commercial and merger & acquisition (*Merger & Acquisition* - M&A) processes;

- the harmonisation of the anti-corruption mechanism within the subsidiaries and recently acquired entities;
- gradual preparation for certification or a structured anti-corruption framework, notably ISO 37001 (anti-bribery management system).

These actions aim to gradually strengthen the maturity of the anti-corruption mechanism, without presenting the mechanism as fully homogeneous or entirely deployed across all entities as at the date of this report.

Specific information / ESRS 2 GOV-5 / MDR-P / MDR-A / MDR-M)

4.5 Data security and cybersecurity

Information security and data protection are critical operational issues for Scalian, given its business model based on consulting, engineering, digital technology, information systems and professional services carried out for B2B clients, some of which operate in sensitive or regulated sectors.

These issues notably concern the confidentiality, integrity and availability of information, the protection of client and internal data, business continuity, access control, incident management, employee awareness and compliance with the applicable contractual or regulatory requirements.

Without being presented as a standalone thematic ESRS standard, cybersecurity is for Scalian a major factor of trust, risk control, quality of service and operational continuity.

4.5.1 Issues covered

The security of data and information systems is a major issue for Scalian, in connection with the nature of its activities in the fields of digital technology, engineering and critical systems. The main risks identified notably concern **data loss, cyberattacks, breaches of confidentiality** as well as the potential impacts on **business continuity** and the **Group's reputation**.

These issues are particularly important for the activities carried out in sensitive or regulated environments, notably in the aerospace, defence, energy, rail, health or critical systems sectors.

They are also strengthened by clients' growing expectations in terms of cybersecurity, digital sovereignty, contractual compliance, business continuity and the protection of sensitive information.

4.5.2 Governance and responsibilities

The governance of cybersecurity and artificial intelligence (AI) issues is based on a structured organisation, involving the IT teams, the compliance functions as well as the ESG governance bodies.

These mechanisms are based notably on:

- the definition of information systems security policies,
- the implementation of regular controls,
- the coordination with the compliance and data protection functions (notably GDPR).

Cybersecurity is also integrated into the work of the Ethics and Compliance committee, guaranteeing a consistent approach between data security, regulatory compliance and risk management.

Description of the process

Information security is steered by the Group's specialised functions, notably the Chief Information Security Officer (CISO), the Information Systems Department (ISD) and the IT teams, in connection with the Data Protection Officer (DPO) for the subjects relating to personal data. The main responsibilities are as follows:

- the CISO defines and monitors the information security strategy, oversees the main control mechanisms and contributes to the management of significant incidents;
- the DPO ensures the compliance of personal data processing and respect for the rights of the persons concerned;
- the IT teams deploy and maintain the technical and organisational protection measures;
- the operational departments apply the security requirements in projects, contracts and daily practices;

- the Ethics & Compliance, Legal and Quality functions may be involved where the security subjects have a regulatory, contractual, ethical or internal control dimension;
- the local relays or entity managers contribute to the deployment of the Group requirements where the issues concern subsidiaries or recently integrated entities.

Significant subjects may be brought to the relevant governance bodies, notably where they concern critical incidents, major risks or structuring client requirements.

4.5.3 Prevention and protection measures

Scalian implements a set of measures aimed at preventing and reducing the risks linked to cybersecurity.

These measures notably include:

- the securing of IT architectures and infrastructures,
- the deployment of DevSecOps practices integrating security from the design of projects,
- the use of advanced security models such as Zero Trust approaches,
- the protection of sensitive data and access management,
- the awareness of employees to cybersecurity best practices.

The Group also supports its clients in securing their information systems, thereby helping to strengthen the overall resilience of digital environments.

4.5.4 ISO 27001 certification

The issues linked to information security and data protection are fully integrated into Scalian's global management system, which has put in place an **information security management system based on the ISO 27001 standard**. This approach, which applies to all entities, all fields and processes of the Group, makes it possible to control risks, define suitable security measures, ensure service continuity, guarantee the protection of intangible assets and preserve stakeholder trust by defending the integrity and confidentiality of information.

In order to raise the awareness of Scalian's employees to the issues of information systems security and to their responsibilities, each employee and contractor completes a mandatory e-learning course aimed at presenting the main threats as well as the good practices to adopt in order to protect against the risks linked to cybersecurity and to react in the event of an incident.

To date, Scalian has certified its main operational sites, present notably in France, Germany, Spain, India and Switzerland, and aims to extend the certification to other sites and entities of the Group.

MDR-M

4.5.5 Monitoring indicators

The management of the mechanism is based on simple indicators making it possible to monitor the maturity and effectiveness of the mechanism.

Indicator	Objective	2023	2024	2025
Rate of employees trained in cybersecurity	70%	36%	44%	63%
Number of critical incidents involving client data	0	0	1	0
Average resolution time of a critical incident	< 72h	100%	100%	100%
Percentage of sites or scopes concerned certified to ISO 27001	100%	50%	100%	100%

These indicators are subject to regular monitoring by the governance bodies and make it possible to direct the actions to strengthen the mechanism.

The rate of employees trained in cybersecurity reaches 63% in 2025, up on 2024, but remains below the target of 70%. This gap will be subject to strengthened monitoring within the framework of the cybersecurity awareness plan.

The absence of a critical incident involving client data in 2025 should not be interpreted as an absence of threats, vulnerabilities or incidents of lesser criticality. These situations remain monitored within the framework of the internal security, detection, handling and continuous improvement mechanisms.

MDR-A / MDR-M

4.5.6 Areas for improvement

Cybersecurity is part of a continuous improvement approach, given the rapid evolution of threats and regulatory requirements.

Scalian continues to strengthen its mechanisms, notably through:

- the development of training and employee awareness,
- the improvement of the incident detection and management processes,
- the adaptation of the security mechanisms to technological developments (*cloud*, AI, critical systems).

These actions aim to strengthen the Group's resilience in the face of cyber risks and guarantee a level of security suited to the requirements of its activities and its clients.

Within a voluntary and proportionate approach, Scalian will continue the consolidation of this mechanism to strengthen the readability of responsibilities, the reliability of indicators and the integration of cybersecurity issues into the Group's overall governance.

5. Appendices

5.1 Third-party assurance from the independent auditor

Independent verifier's limited assurance report on a selection of non-financial information published in the Sustainability Report

Financial year ended 31 December 2025

To the Chief Executive Officer,

In our capacity as independent verifier, we performed procedures to express a limited assurance conclusion on a selection of non-financial information listed in the Appendix to this assurance report, voluntarily selected and prepared by Scalian (hereinafter "the Entity") against ad hoc criteria defined by the Entity (hereinafter the "Framework"), for the financial year ended 31 December 2025 (hereinafter the "Information"), presented in the document attached to this report (hereinafter the "sustainability report").

Our engagement does not cover the information relating to periods prior to the 2025 financial year, nor all the information presented in the Sustainability Report other than that which is the subject of our report.

Limited assurance conclusion

On the basis of the work we carried out, as described in the section "Nature and extent of the work", and the evidence we collected, we did not identify any material misstatement that would call into question the fact that the Information has been prepared, in all material respects, in accordance with the Framework.

We do not express a conclusion on the information relating to periods prior to the 2025 financial year, nor on any information other than that which is the subject of our report and presented in *Appendix 1*.

Emphasis of matter

Without calling into question the conclusion expressed above, we draw your attention to the fact that the Information has been prepared voluntarily and in accordance with the Framework and is no longer linked to the regulatory obligations arising from Articles L.225-102-1 and R.225-104 to R.225-105 of the French Commercial Code. As such, it does not constitute information prepared in accordance with the ESRS standards.

Preparation of the Information

The absence of a generally accepted and commonly used frame of reference or of established practices on which to rely to evaluate and measure the Information allows the use of different, but acceptable, measurement techniques that may affect comparability with information from other entities and over time.

Consequently, the Information must be read and understood by referring to the Framework presented in *Appendix 2*.

Inherent limitations in the preparation of the Information

The Information may be subject to uncertainty inherent in the state of scientific knowledge and the quality of the external data used. Some information is sensitive to the methodological choices, assumptions and/or estimates adopted for its preparation.

In addition, the quantification of greenhouse gases is subject to inherent uncertainty owing to the incomplete scientific knowledge used to determine the emission factors and the values needed to combine the emissions of the different gases.

Responsibility of the Entity

The Information has been prepared under the responsibility of management, and it is responsible for:

- selecting or establishing appropriate criteria for the preparation of the Information (*i.e.* the Framework);
- preparing the Information by applying the Framework; and
- designing, implementing and maintaining internal control that it considers necessary for the preparation of the Information, free from material misstatement, whether due to fraud or error.

Responsibility of the independent verifier

It is our responsibility to:

- plan and perform the work to obtain limited assurance that the Information has been prepared, in all material respects, in accordance with the Framework and is free from material misstatement, whether due to fraud or error;
- formulate an independent conclusion based on the work we carried out and the evidence we collected;
- communicate our conclusion to the management of the Entity.

As it is our responsibility to formulate an independent conclusion on the Information as prepared by management, we cannot be involved in the preparation of the said Information, as this could compromise our independence.

Professional standard applied

Our work described below was carried out in accordance with the international standard ISAE 3000 (revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information, published by the IAASB (International Auditing and Assurance Standards Board).*

Independence and quality control

We complied with the independence requirements and the ethical requirements of the IESBA Code of Ethics (*International Code of Ethics for Professional Accountants (including Independence Standards)).* It is based on respect for the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In addition, we apply the International Standard on Quality Management 1 and, consequently, we have put in place a quality control system comprising documented policies and procedures aimed at ensuring compliance with the ethical rules, professional standards and applicable legal and regulatory texts.

Nature and extent of the work

We planned and performed our work, described below, considering the risk of material misstatement in the Information. Within the framework of our limited assurance engagement and based on our professional judgement, we:

- obtained an understanding of the Entity, its environment including the elements of internal control relevant to the preparation of the Information;
- assessed the appropriateness of the Framework in terms of its relevance, completeness, reliability, neutrality and understandability, taking into consideration, where applicable, sector best practices;
- obtained an understanding of the internal control procedures put in place by the entity aimed at the compliance of the Information with the Framework, it being specified that we did not evaluate the design, the implementation or test the operational effectiveness of the controls relevant to the preparation of the Information;

- assessed whether the methods used by the Entity to prepare the Information are appropriate in view of the Framework and, where applicable, assessed the relevance of the changes in methods and assumptions;
- verified that the Information was prepared for the scope indicated in the Framework;
- for the Information subject to our work, we obtained an understanding of and evaluated the process for collecting and compiling the Information to assess the completeness and accuracy of the information collected and performed procedures consisting of verifying the correct consolidation of this data;
- performed analytical procedures consisting of verifying the consistency of their trends and requesting explanations from management, where applicable, concerning unusual items identified;
- carried out tests of detail based on sampling or other means of selection consisting of verifying the correct application of the calculation methods and assumptions described in the Framework and reconciling the underlying data with supporting documents;
- for the estimates, we obtained an understanding of the method for calculating the estimated data. We assessed the appropriateness and correct application of this method as well as the appropriateness of the sources of information used;
- assessed the overall consistency of the Information with our knowledge of the entity.

We believe that the evidence we collected is sufficient and appropriate to form our conclusion.

The procedures performed within the framework of a limited assurance engagement are less extensive than those required for a reasonable assurance engagement carried out in accordance with the international standard ISAE 3000 (revised); a higher level of assurance would have required more extensive verification work.

Levallois-Perret, 1 April 2026

FORVIS MAZARS

Signé par :

Edwige REY

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Edwige Rey

CSR and Sustainable Development Partner

5.1.1 Appendix 1: List of the non-financial information subject to our limited assurance

ENVIRONMENT:

Scope 1	961 tCO2e
Scope 2 – Market Based	86 tCO2e
Total Scope 3	11,402 tCO2e
Scope 3 – Purchased products and services	2,444.95 tCO2e
Scope 3 – Business travel	1,673.50 tCO2e
Scope 3 – Commuting	4,323.88 tCO2e

SOCIAL:

Total number of employees	4,626 (headcount, not FTE)
Rate of women in a management position	30%

5.1.2 Appendix 2: Calculation methodologies

Rate of women in a management position	Quantitative indicator	Specific data (outside the scope of the CSRD) Total number of employees holding management positions and breakdown by gender
	Unit	%
	Reporting period	31 December Y
	Sub-indicators	Number of women managers Number of men managers
	Details	A manager is an employee who supervises at least one employee under their direct responsibility. The management committee is included in the indicator. The first hierarchical level below the management committee is included. Included: permanent and non-permanent employees Excluded: workers from external companies (i.e. temporary staff, providers and subcontractors working on site, seconded personnel)
Total number of employees	Quantitative indicator	Total number of employees
	Unit	Headcount and not FTE
	Reporting period	31 December Y
	Sub-indicators	N/A
	CSRD definition	The company reports its headcount by country for the countries in which it has at least 50 employees representing at least 10% of its total headcount at the end of the reference period. If the company employs personnel in several countries, it must use the definitions provided by the national legislation of the countries where its employees are based to calculate the data by country. The data by country is then added together to calculate the total figures, without considering the differences between national legal definitions. In certain Member States, it is possible for individuals to legally register as belonging to a third gender, often neutral, which is classified in the "other" category in the table below. However, if the company publishes data on its employees where this is not possible, it may explain this and indicate that the "other" category is not applicable.
	Details	Employees who left the company on 31 December (after the end of the working day) are considered in this indicator.
Scopes 1, 2, 3	Quantitative indicator	E1-6 Gross GHG emissions of Scopes 1, 2 and 3 and total GHG emissions
	Formula	Total GHG emissions linked to the site = Gross Scope 1 + Gross Scope 2 linked to the site + Gross Scope 3
	Unit	tCO2e

	Reporting period	31 December Y

5.2 ESRS table: Applicability and justifications

ESRS	Status in the voluntary report	Justification if applicable/non-applicable
		Environment
ESRS 1	Cross-cutting framework used on a voluntary basis	Cross-cutting framework used on a voluntary basis to structure the methodology, double materiality and the presentation principles of the report.
ESRS 2	Cross-cutting framework used on a voluntary basis	Cross-cutting framework used on a voluntary basis to structure the general information, governance, strategy, value chain, IROs and internal control of sustainability reporting.
ESRS E1 - Climate change	Retained as material	Material subject for Scalian: Scope 1, 2 and 3 GHG emissions, SBTi trajectory, climate transition plan, energy, mobility, procurement, physical risks and transition risks. The E1 information is developed in the Environment chapter, with certain methodological limitations specified, notably on the anticipated financial effects and the internal management trajectories.
ESRS E2 - Pollution	Not retained as material at this stage	Scalian's activities, mainly office-based, intellectual and digital, do not generate significant industrial emissions or material direct pollution. Indirect impacts may exist in the value chain, notably via procurement, IT equipment, providers or digital infrastructures, but they do not reach the materiality thresholds adopted. These issues remain monitored in a proportionate manner within the framework of the environmental management system and responsible procurement.
ESRS E3 - Water and marine resources	Not retained as material at this stage	Not retained as material at this stage: Scalian's activities, mainly office-based, intellectual and digital, do not rely on significant water consumption, material withdrawals or discharges, or on the use of marine resources. Some sites may however be exposed to local water stress conditions; this exposure is monitored as a physical climate risk factor under ESRS E1, without calling into question the non-materiality conclusion of ESRS E3.
ESRS E4 - Biodiversity and ecosystems	Not retained as material at this stage	Scalian's own activities have no significant direct impact identified on biodiversity or ecosystems. Indirect impacts may exist in the value chain, notably via procurement, IT equipment, digital infrastructures or providers, but they do not reach the materiality thresholds adopted. The sponsorship or ecosystem preservation actions are presented as complementary voluntary initiatives and do not change the non-materiality conclusion of ESRS E4.
ESRS E5 - Resource use and the circular economy	Partially retained as material	ESRS E5 is addressed in a proportionate manner in respect of the management of waste, WEEE, reuse, recovery and traceability of equipment. The subject is partially material, given Scalian's office-based and digital model. The recovery rate published concerns only the electrical and electronic equipment collected and monitored in the dedicated mechanism and does not constitute a recovery rate for all the Group's waste.
		Social
ESRS S1 - Own workforce	Retained as material	Material subject for Scalian, whose business model relies mainly on the skills, engagement, attractiveness, retention and development of employees. The information published notably covers headcount, working conditions, health and safety, social dialogue, training, equal treatment, diversity, disability, employee satisfaction, careers and the protection of employees' personal data. The social data cover 93% of consolidated headcount, unless a more restricted scope is stated at indicator level.
ESRS S2 - Value chain workers	Not retained as a distinct material theme at this stage	Scalian's model relies mainly on professional services, with limited exposure to major social risks in the value chain. Subcontractors, freelancers, suppliers and partners are nonetheless considered under a proportionate due diligence approach, responsible procurement, third-party assessment, compliance and the whistleblowing mechanism. These subjects are monitored in the sections relating to the value chain, responsible procurement and governance, without being the subject of a separate S2 chapter.

ESRS	Status in the voluntary report	Justification if applicable/non-applicable
ESRS S3 - Affected communities	Not retained as material at this stage	Scalian's activities do not generate any significant direct impact identified on local communities within the meaning of ESRS S3. The Group mainly carries out consulting, engineering, digital, software and B2B professional services activities, without industrial locations or resource extraction likely to generate material direct impacts on affected communities. Territorial or solidarity initiatives remain monitored as complementary voluntary approaches.
ESRS S4 - Consumers and end-users	Retained as material	Scalian operates mainly in B2B and does not maintain a direct relationship with end consumers within the meaning of a B2C model. The users of the solutions developed are mainly professional clients or business users of the systems supported by Scalian. The issues of quality, cybersecurity, continuity, compliance and data protection are monitored as operational and governance issues, without constituting a distinct material theme under ESRS S4.
Governance		
ESRS G1 - Business conduct	Retained as material	Material subject for Scalian: business ethics, compliance, anti-corruption, conflicts of interest, whistleblowing mechanism, proportionate vigilance, supplier relations, responsible procurement, third-party assessment, data security and cybersecurity as Specific information. The information is developed in the Governance chapter, with ESRS references used on an indicative and proportionate basis.

5.3 CSRD requirements and related chapters

§	Title	CSRD / ESRS	SDGs	Principles	GRI
1	General information				
1.1	Introduction, scope, exclusions and conditions for preparing the report	ESRS 2 BP-1, BP-2, IRO-2	—	—	2-2, 2-3, 2-5
1.1.1	Scope of the sustainability report	ESRS 2 BP-1	—	—	2-2
1.1.2	Coverage of the report	ESRS 2 BP-2	—	—	2-2, 2-3
1.1.3	Preparation of the report	ESRS 2 BP-2, IRO-2	—	—	2-3, 2-5
1.2	Governance and interactions	ESRS 2 GOV-1, GOV-2, GOV-3, GOV-4, GOV-5	—	—	2-9, 2-12, 2-13
1.2.1	The Executive Committee	ESRS 2 GOV-1, GOV-2	—	—	2-9, 2-12
1.2.2	Integration of sustainability into incentive schemes	ESRS 2 GOV-3	—	—	2-19, 2-20
1.2.3	Due diligence	ESRS 2 GOV-4	—	—	2-23, 2-24
1.2.4	Internal control of sustainability reporting	ESRS 2 GOV-5	—	—	2-5
1.2.5	Expertise and continuous development	ESRS 2 GOV-1	—	—	—
1.3	Strategy, business model and value chain	ESRS 2 SBM-1, SBM-2, SBM-3, IRO-1	—	—	2-6, 3
1.3.1	Scalian's strategy	ESRS 2 SBM-1, SBM-3	—	—	2-6
1.3.2	Business model	ESRS 2 SBM-1	—	—	2-6
1.3.3	Value chain	ESRS 2 SBM-1, IRO-1, ESRS G1-2	—	—	2-6
1.3.4	Stakeholder engagement	ESRS 2 SBM-2, IRO-1	—	—	2-29
1.4	Material matters	ESRS 2 SBM-3, IRO-1, IRO-2, ESRS 1 §46	—	—	3
1.4.1	Identification and assessment of impact materiality	ESRS 2 IRO-1, IRO-2, ESRS 1 §46	—	—	3-1, 3-2
1.4.2	Scalian's ESG policy: a sustainable strategy aligned with international standards	ESRS 2 SBM-1, MDR-P, MDR-T	—	—	—
2	**Environment**				
2.1	Description of the processes for identifying IROs	ESRS 2 IRO-1, IRO-2, ESRS E1-IRO-1, ESRS 1 §46	—	—	3
2.1.1	Presentation of environmental impacts, risks and opportunities	ESRS E1, ESRS E5, ESRS 2 SBM-3, IRO-1	—	—	3
2.1.2	Non-material standards: ESRS E2 to E4 and the status of E5	ESRS 1 §46, ESRS 2 IRO-2, ESRS E2, E3, E4, E5	—	—	3
2.1.3	Transition risks, physical risks and resilience strategy	ESRS E1-SBM-3, ESRS E1-IRO-1, ESRS E1-3	13	7, 8	—
2.2	Reducing the carbon footprint and adapting to climate change	ESRS E1-1, E1-3, E1-4, E1-6, MDR-T, E1-9 partial	13	7, 8	305
2.2.1	Climate transition plan	ESRS E1-1, E1-3, E1-4, E1-5, E1-6, MDR-A, MDR-T	13	7, 8	305
2.3	Environment, Energy & Climate policy	ESRS E1-2, E1-3, E1-5, MDR-P, MDR-A	7, 13	7, 8, 9	302, 305
2.3.1	Objectives, scope and governance of the Environment, Energy & Climate policy	ESRS E1-2, E1-3, E1-5, MDR-P, MDR-A	7, 13	7, 8, 9	302, 305
2.3.2	Employees covered by ISO 14001 certification	ESRS E1-3, MDR-A		7, 8	—
2.3.3	Towards ISO 50001 certification	ESRS E1-3, E1-5, MDR-A	7	7, 8	302
2.4	Greenhouse gas emissions	ESRS E1-6	13	7, 8	305
2.5	Resource use and the circular economy: waste, WEEE, reuse and recovery	ESRS E5, MDR-A, MDR-M	12	7, 8, 9	306

§	Title	CSRD / ESRS	SDGs	Principles	GRI
2.6	Additional environmental initiatives	Specific information	—	—	—
2.6.1	Ecosystem preservation	Specific information, ESRS E4 non-material	15	8	—
2.6.2	Responsible events	Specific information, ESRS E5 partial	12	8, 9	—
2.6.3	Contributions to sector initiatives	Specific information	—	—	—
2.7	A comprehensive and structured environmental approach	ESRS E1, E5, MDR-A, MDR-M	—	7, 8, 9	—
2.8	Taxonomy	Voluntary information linked to the Taxonomy regulation	—	—	—
3	**Social**				
3.1	General information, scope and social materiality	ESRS 2 BP-2, ESRS S1 SBM-3, S1-6, S1-7	—	—	401
3.1.1	Scope of the social data	ESRS 2 BP-2, ESRS S1-6, S1-7	—	—	401
3.1.2	Introduction to the context and social IROs	ESRS S1 SBM-3, ESRS 1 §46	—	—	3
3.1.3	Table of workforce IROs	ESRS S1 SBM-3, MDR-A, MDR-M	—	—	3
3.2	HR policy, human rights and action mechanisms	ESRS S1-1, S1-3, S1-4, MDR-P, MDR-A	8	1 to 6	401, 403, 404, 405, 406
3.2.1	HR policy	ESRS S1-1, MDR-P	8	1 to 6	401, 403, 404, 405, 406
3.2.2	Actions, resources and corrective measures associated with the social policy	ESRS S1-3, S1-4, MDR-A	8	1 to 6	401, 403, 404, 405, 406
3.3	Social objectives, engagement and employee voice	ESRS S1-2, S1-3, S1-5, MDR-T, MDR-M	8	1, 2, 3, 6	—
3.3.1	Objectives relating to social performance	ESRS S1-5, MDR-T	8	1, 2, 6	—
3.3.2	Assessment of employee satisfaction and engagement	ESRS S1-2, S1-4, MDR-M	—	—	—
3.3.3	Processes and channels for raising concerns	ESRS S1-2, S1-3	—	1, 2, 6	2-25, 2-26
3.4	Workforce characteristics and skills development	ESRS S1-6, S1-7, S1-13, MDR-M	4, 8	1, 2, 6	401, 404
3.4.1	Characteristics of the workforce	ESRS S1-6, S1-7	8	1, 2, 6	401
3.4.2	Training and skills development	ESRS S1-13, S1-5, MDR-T, MDR-M	4, 8	1, 2, 6	404
3.5	Equal treatment, diversity and inclusion	ESRS S1-9, S1-12, S1-16, S1-17, MDR-M	5, 10	1, 2, 6	405, 406
3.5.1	Equality and diversity	ESRS S1-9, S1-16, S1-17	5, 10	1, 2, 6	405, 406
3.5.2	Equal opportunities and gender equality	ESRS S1-5, S1-9, S1-16, MDR-T, MDR-M	5, 10	1, 2, 6	405
3.5.3	Disability	ESRS S1-12, S1-4, MDR-P, MDR-A, MDR-M	8, 10	1, 2, 6	405
3.5.4	Breakdown of employees by age and managerial representation	ESRS S1-6, S1-9	5, 10	1, 2, 6	405
3.5.5	Indicators specific to discrimination and harassment incidents	ESRS S1-17	10	1, 2, 6	406
3.6	Health, safety and social dialogue	ESRS S1-1, S1-2, S1-8, S1-14, MDR-P, MDR-M	3, 8	1, 2, 3	402, 403, 407
3.6.1	Occupational Health and Safety	ESRS S1-1, S1-14, MDR-P, MDR-M	3, 8	1, 2	403
3.6.2	Social dialogue	ESRS S1-2, S1-8, MDR-P, MDR-M	8	3	402, 407
3.6.3	Process of engagement with workers and workers' representatives	ESRS S1-2, S1-8	8	3	402, 407
4	**Governance**				
4.1	Description of ESG governance	ESRS 2 GOV-1, GOV-2, GOV-5	—	—	2-9, 2-12, 2-13
4.1.1	ESG governance integrated into the management of the Group	ESRS 2 GOV-1, GOV-2	—	—	2-9, 2-12
4.1.2	A structured ESG governance framework	ESRS 2 GOV-1, GOV-2	—	—	2-9, 2-13

§	Title	CSRD / ESRS	SDGs	Principles	GRI
4.1.3	Specialised sub-committees	ESRS 2 GOV-2, GOV-5	—	—	2-13
4.1.4	A framework geared towards steering and performance	ESRS 2 GOV-5, MDR-M	—	—	—
4.1.5	A dynamic of continuous improvement	ESRS 2 GOV-2, GOV-5	—	—	—
4.2	Business conduct, ethics and compliance	ESRS G1-1, G1-3, MDR-P, MDR-A, MDR-M	16	10	205, 206
4.2.1	Material matters relating to business conduct	ESRS 2 SBM-3, ESRS G1	16	10	205, 206
4.2.2	Ethics and compliance policy	ESRS G1-1, G1-3, MDR-P	16	10	205, 206
4.2.3	Training and awareness	ESRS G1-3, MDR-A	16	10	205-2
4.2.4	Internal control and ethics oversight	ESRS 2 GOV-5, MDR-A	16	10	
4.2.5	Reporting, indicators and ethics performance	MDR-M	16	10	205, 206
4.2.6	Continuous improvement	MDR-A, MDR-M	—	10	—
4.2.7	Conclusion	ESRS G1, MDR-M	—	—	—
4.3	Proportionate vigilance and the value chain	ESRS 2 GOV-4, ESRS G1-2, MDR-A, MDR-M	12	1, 2, 7, 8, 10	204, 308, 414
4.3.1	A proportionate approach to third-party risks	ESRS G1-2, MDR-A	—	1, 2, 7, 8, 10	308, 414
4.3.2	Integration of requirements into contractual relationships	ESRS G1-2, MDR-A	—	1, 2, 7, 8, 10	308, 414
4.3.3	Whistleblowing mechanisms and handling of sensitive situations	ESRS G1-1, G1-2, MDR-A	16	10	2-25, 2-26
4.3.4	ESG criteria integrated into the company's procurement	ESRS G1-2, MDR-A	12	7, 8, 10	204, 308, 414
4.3.5	Dialogue and continuous improvement	ESRS G1-2, MDR-A			
4.3.6	Monitoring indicators	MDR-M	12	7, 8, 10	204, 308, 414
4.3.7	Conclusion	ESRS G1-2, MDR-M	—	—	—
4.4	Anti-corruption	ESRS G1-3, MDR-P, MDR-A, MDR-M	16	10	205
4.4.1	Reference framework	ESRS G1-3, MDR-P	16	10	205
4.4.2	Prevention and control framework	ESRS G1-3, MDR-A	16	10	205
4.4.3	Training and awareness	ESRS G1-3, MDR-A	16	10	205-2
4.4.4	Monitoring indicators	MDR-M	16	10	205-3
4.4.5	Continuous improvement	ESRS G1-3, MDR-A, MDR-M	—	10	—
4.5	Data security and cybersecurity	Specific information, ESRS 2 GOV-5, MDR-A, MDR-M	—	—	418
4.5.1	Issues covered	Specific information, ESRS 2 GOV-5	—	—	—
4.5.2	Governance and responsibilities	ESRS 2 GOV-5, MDR-A	—	—	—
4.5.3	Prevention and protection measures	ESRS 2 GOV-5, MDR-A	—	—	418
4.5.4	ISO 27001 certification	ESRS 2 GOV-5, MDR-A	—	—	
4.5.5	Monitoring indicators	MDR-M	—	—	418
4.5.6	Areas for improvement	MDR-A, MDR-M	—	—	—

5.4 Correspondence table: Objectives, ESRS, SDGs, Global Compact Principles and GRI

§	CSRD	Indicator	Unit	Objective	2025	ESRS	SDGs	Principles	GRI
	Environment								
2.4	Targets and metrics linked to climate change mitigation	GHG emissions - Scope 1	tCO2e		961	E1-4 / 5 / 6	11, 13	7, 8	305-1
		GHG emissions - Scope 2 *(market-based)*	tCO2e		86	E1-6	7, 13	7, 8	305-2
		GHG emissions - Scope 2 *(location-based)*	tCO2e		130	E1-6	7, 13	7, 8	305-2
		GHG emissions - Scope 3	tCO2e		11 402	E1-6	11, 13	7, 8	305-3
		Total GHG emissions (*market-based)*	tCO2e		12 449	E1-6	7, 11, 13	7, 8	
		Total GHG emissions (*location-based)*	tCO2e		12 028	E1-6	7, 11, 13	7, 8	
		GHG emissions per employee (*market-based)*	tCO2e/FTE		2.18		7, 11, 13	7, 8	305-4
		GHG emissions per revenue (*market-based)*	tCO2e/k€		24.60		7, 11, 13	7, 8	305-4
		Reduction of GHG emissions compared with 2023 - Scopes 1 and 2	%	-54.6% in absolute terms (2033 vs 2023)	-35%	E1-2 / 4	11, 13	7, 8	305-5
		Reduction of GHG emissions compared with 2023 - Scope 3 per employee	%	-61.1% in intensity (2033 vs 2023)	-34%	E1-2 / 4	11, 13	7, 8	305-5
0	Action plan and resources linked to climate change	Share of electric vehicles	%	100% in 2033	9.8%	E1-3, including MDR-A	7, 11, 12, 13	8	
		Total energy performance	kWh/m²		61.8	E1-3, including MDR-A	7, 13	8	302-3
		Share of electricity consumed of fossil origin	%		5%	E1-3, including MDR-A / E1-5	7, 13	8	302-1
		Share of electricity consumed of nuclear origin	%		4%	E1-3, including MDR-A / E1-5	7, 13	8	302-1
		Share of electricity consumed of renewable origin	%		91%	E1-3, including MDR-A / E1-5	7, 13	8	302-1
		Percentage of Scope 3 GHG emissions *market-based* derived from primary data	%		66%	E1-3, including MDR-A	11, 13		
		Share of Scope 2 GHG emissions *market-based* linked to contractual instruments	%		71%	E1-3, including MDR-A	7, 13		
		Percentage of contractual instruments used for the sale and purchase of energy	%		0%	E1-3, including MDR-A	7, 13		
		Percentage of unbundled energy contractual instruments	%		83%	E1-3, including MDR-A	7, 13		
0	Policies linked to climate change mitigation and adaptation	Sites under direct operational control covered by ISO 14001 certification	%		52%	E1-4	9, 11, 13	8	
		Employees covered by ISO 14001 certification	%		83%	E1-3	9, 11, 13	8	

§	CSRD	Indicator	Unit	Objective	2025	ESRS	SDGs	Principles	GRI
		Completion rate of the environmental training	%	75% of employees in 2025	64%	E1-4 / S1-13	4, 12	8	
		Environmental compliance rate	%	85%	98.7%	E1-4	6, 7, 11, 12, 13	7, 8	307-1
		Total energy consumption for the Group	MWh		5 749	E1-5	7, 13	8	302-1
		Energy intensity of the Group	kWh/k€ of revenue		3.66	E1-5	7, 13	8	302-3
2.5	Waste and the circular economy	Total weight of waste - non-hazardous and hazardous	tonnes		346	E5-1 / E5-2 / E5-5	12, 13, 15	8	306-2
		Weight of hazardous waste: waste electrical and electronic equipment (WEEE)	tonnes		4.2	E5-5 / E2-4	12, 13, 15	8	306-2
		Rate of hazardous waste (WEEE) recovered	%		40.6%	E5-3 / E5-5 / E2-4	12, 13, 15	8	306-2
	Social								
3.4.1	Workforce characteristics	Number of salaried workers			4 626	SB-3_02	10		401-1
		Number of non-salaried workers			658	SB-3_02	10		
		Number of employees by country				S1-6	10		401-1
		France			3 101	S1-6	10		
		Germany			602	S1-6	10		
		Spain			527	S1-6	10		
		Canada			133	S1-6	10		
		India			263	S1-6	10		
		Number of employees by gender				S1-6	10		401-1
		Men			2 978	S1-6	10		
		Women			1 648	S1-6	10		
		Other			-	S1-6	10		
		Not declared			-	S1-6	10		
3.3.2	Assessment of employee satisfaction	Overall satisfaction rate – Great Place to Work	%	85% satisfaction	71%	S1-4 / S1-2_06 / S1_2_15	3	6	
		Workplace satisfaction rate - FESCO	%		81%	S1-4 / S1-2_06 / S1_2_15	3	6	
3.4.2	Training and skills development	Rate of employees trained annually	%	65%	59%	S1-1, including MDR-P / S1-4_07	4, 8, 10	1, 2, 6	
		Rate of employees who have undergone an assessment of their performance and career development	%		64%	S1-1, including MDR-P / S1-4_07	10	6	404-3
		Percentage of employees who took part in regular assessments of their performance and career development	%		64%	S1-1, including MDR-P / S1-4_07	10	6	

§	CSRD	Indicator	Unit	Objective	2025	ESRS	SDGs	Principles	GRI
		Men	%		64%	S1-1, including MDR-P / S1-4_07	10	6	
		Women	%		64%	S1-1, including MDR-P / S1-4_07	10	6	
		Other	%		-	S1-1, including MDR-P / S1-4_07	10	6	
		Not declared	%		-	S1-1, including MDR-P / S1-4_07	10	6	
		Average number of training hours per employee	hours		12	S1-1, including MDR-P / S1-4_07	4, 8, 10	6	404-1
		Men	hours		14	S1-1, including MDR-P / S1-4_07	4, 8, 10	6	
		Women	hours		8	S1-1, including MDR-P / S1-4_07	4, 8, 10	6	
		Other	hours		-	S1-1, including MDR-P / S1-4_07	4, 8, 10	6	
		Not declared	hours		-	S1-1, including MDR-P / S1-4_07	4, 8, 10	6	
3.5.2	Equal opportunities / gender equality	Rate of women in management positions	%	≥ 30%	30.1%	S1-4, including MDR-P / S1-9	5, 10	1, 6	405-1
		Rate of women represented in the technical and business fields	%	≥ 30%	33.4%	S1-4, including MDR-P / S1-9	5, 10	1, 6	405-1
		Gender pay gap (at equivalent level and working time)	%	< 2%	1.0%	S1-4, including MDR-P / S1-16	5, 10	1, 6	405-2
		Gender pay gap (unweighted)	%		7.6%	S1-4, including MDR-P / S1-16	5, 10	1, 6	405-2
		Annual promotion rate	%	20% promotions	5%	S1-4, including MDR-P	10	1, 6	
		Ratio between the total annual remuneration of the highest-paid person and the median total annual remuneration of all employees			5.89	S1-4, including MDR-P / S1-16	10	1, 6	405-2
3.5.3	Disability	Employees holding recognised disabled worker status	%	2.5%	2.6%	S1-1_01, S1-2_07 / 10 / 11	8, 10	1, 6	

§	CSRD	Indicator	Unit	Objective	2025	ESRS	SDGs	Principles	GRI
		Amount of procurement entrusted to the Sheltered and Supported Employment Sector	k€	€32k by 2026	153	S1-1_01, S1-2_07 / 10 / 11	8, 10	1, 6	
3.5.4	Breakdown of Scalian workers	Breakdown of employees by age				S1-4, including MDR-A	8, 10	1, 6	401-1
		Under 30 years old	%		25%	S1-4, including MDR-A	8, 10	1, 6	
		Between 30 and 50 years old	%		63%	S1-4, including MDR-A	8, 10	1, 6	
		Over 50 years old	%		12%	S1-4, including MDR-A	8, 10	1, 6	
		Women holding a senior management position	%		25%	S1-4, including MDR-A / S1-9	5, 10	1, 6	405-1
		Men holding a senior management position	%		75%	S1-4, including MDR-A / S1-9	5, 10	1, 6	405-1
		Women holding an extended senior management position	%		38%	S1-4, including MDR-A / S1-9	5, 10	1, 6	405-1
		Men holding an extended senior management position	%		62%	S1-4, including MDR-A / S1-9	5, 10	1, 6	405-1
		Women holding a management position	%		30%	S1-4, including MDR-A / S1-9	5, 10	1, 6	405-1
		Men holding a management position	%		70%	S1-4, including MDR-A / S1-9	5, 10	1, 6	405-1
3.5.5	Indicators specific to discrimination and harassment incidents	Total number of incidents			5	S1-17	8, 10	1, 2, 6	
		Of which number of incidents linked to harassment			2	S1-17	8, 10	1, 2, 6	
		Of which number of incidents linked to discrimination			1	S1-17	8, 10	1, 2, 6	
		Of which other incidents			2	S1-17	8, 10	1, 2, 6	
3.6.1	Occupational Health and Safety	Absenteeism rate	%	Less than 2% absenteeism	3.56%	S1-1, including MDR-P	3, 8		403-2
		Employee satisfaction rate relating to safety conditions	%	95% satisfaction rate	94%	S1-1, including MDR-P	8	1, 2	
		Number of work-related health problems (occupational illnesses)			2	S1-1, including MDR-P	3, 8	1, 2	403-10
		Number of recordable workplace accidents			25	S1-1, including MDR-P	3, 8	1, 2	403-9
		Frequency rate			3.53	S1-14	3, 8	1, 2	
		Severity rate			0.16	S1-14	3, 8	1, 2	
		Number of deaths following a workplace accident			0	S1-1, including MDR-P	3, 8	1, 2	403-9

§	CSRD	Indicator	Unit	Objective	2025	ESRS	SDGs	Principles	GRI
		Number of people with disabilities			97	S1-1, including MDR-P	3, 8	1, 2	
		Percentage of employees from a minority or vulnerable group among senior executives	%		4.2%	S1-1, including MDR-P	3, 8	1, 2	
		Rate of sites covered by a health and safety risk assessment (DUERP)	%		100%	S1-1, including MDR-P	8	1, 2	
3.6.3	Process for engaging with workers and workers' representatives	Rate of employees covered by a collective agreement	%		100%	S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	16	3	
		Rate of employees represented by an elected staff representative	%		99.9%	S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	16	3	
		Number of meetings organised between staff representatives and Management representatives		55 (France)	58	S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	16	3	
		Number of strike days or hours of industrial dispute per year			0	S1-2_01 / 02 / 03 / 04 / 05 / 09 / 14	16	3	
	Governance								
4.2.2	Ethics and compliance policy	Number of ESG committees held per year with a 75% quorum		≥ 3 per year	3	G1	13, 16		
		Number of internal audit committees held per year with a 75% quorum		≥ 3 per year	4	G1	16		
		Number of ethics and compliance committees held per year with a 75% quorum		≥ 3 per year	3	G1	16	10	
4.3	Duty of vigilance and value chain	Share of strategic suppliers assessed on ESG, ethics or compliance criteria	%		100%		16		
		Number of reports concerning a supplier			0		16		
4.4	Anti-corruption	Employees trained in combating corruption, fraud and money laundering	%	100% of employees trained	74%	G1-3 / S1-2	4, 16	10	205-2
		Rate of at-risk functions covered by the anti-corruption training programmes	%		N/A		16	10	
		% of employees who have signed the code of ethics via the dedicated platform	%	100% by 2026	69%	G1	16	10	205-2
		Number of established corruption cases		0	0	G1	16	10	205-3
		Number of legal actions linked to acts of corruption		0	0	G1	16	10	
		Number of reports received and handled			1	G1	16	10	
		Number of reports declared			0	G1	16	10	
		Number of reports declared for reasons of conflict of interest			0	G1	16	10	
4.5	Data security policy	Employees trained in cybersecurity	%	70% of employees trained	63%	MDR-A	4		
		Number of critical incidents involving client data		0 critical incidents	0	MDR-A			418-1

§	CSRD	Indicator	Unit	Objective	2025	ESRS	SDGs	Principles	GRI
		Average critical incident resolution time under 72 hours	%		100%	MDR-A			
		Certified sites covered by ISO 27001 certification	%	100% of data centres	100%	MDR-A			

Humans & TECHNOLOGY

TO SCALE UP SUSTAINABLE PERFORMANCE

SCALIAN