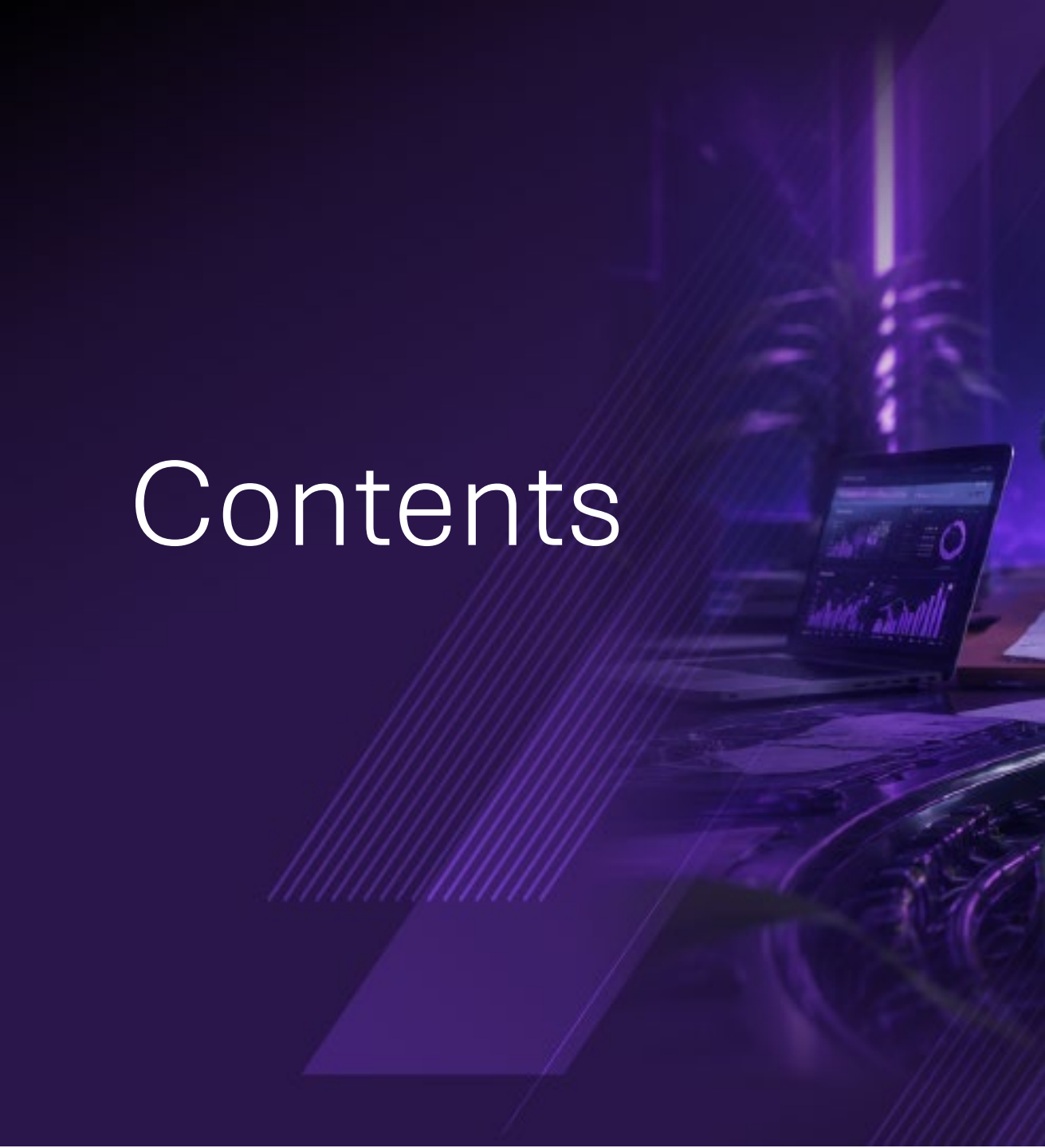




Sustainability Report 2025

Executive Summary



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Introduction



1

Sustainable development as a driver of transformation

Against a backdrop of climate, technological and economic transitions, Scalian is strengthening its commitment to sustainable performance. **Sustainability** is now a **strategic lever** for guiding our decisions, supporting our clients and creating long-term value.

The work carried out in 2024 and 2025 enabled us to identify our main impacts, risks and opportunities and confirm the Group's priority issues. Our **Near-Term** and **Net-Zero** climate pathway, validated by the **Science Based Targets initiative (SBTi)** and aligned with the **Paris Agreement**, reflects this ambition through concrete actions to reduce our emissions and strengthen the resilience of our business.

Because our **performance** depends above all on **our people**, we are also continuing our efforts in skills development, fairness and quality of life at work. At the same time, we are progressively strengthening our **ESG governance** and the transparency of our reporting to embed sustainability best practices.

This document presents the **key figures and actions** from our **2025 Voluntary Sustainability Report**, aligned with **CSRD requirements**. It illustrates the progress made, the results achieved and the ambitions that will guide our continuous improvement approach.

William Rozé
CEO Scalian Group

“

Let us continue to strengthen the ESG model through the quality of our expertise and the engagement of our teams. ”



The Scalian Group

Business model and key figures



Human resources:

- 5,722 employees (70% in France)
- 12 countries
- 40 sites
- 95% with a Master’s degree or PhD, engineers and doctors

Expertise:

- Critical systems
- Operational performance
- AI transformation

Diversified client portfolio

- Aeronautics, space, defence, energy, mobility and banking

Intellectual development:

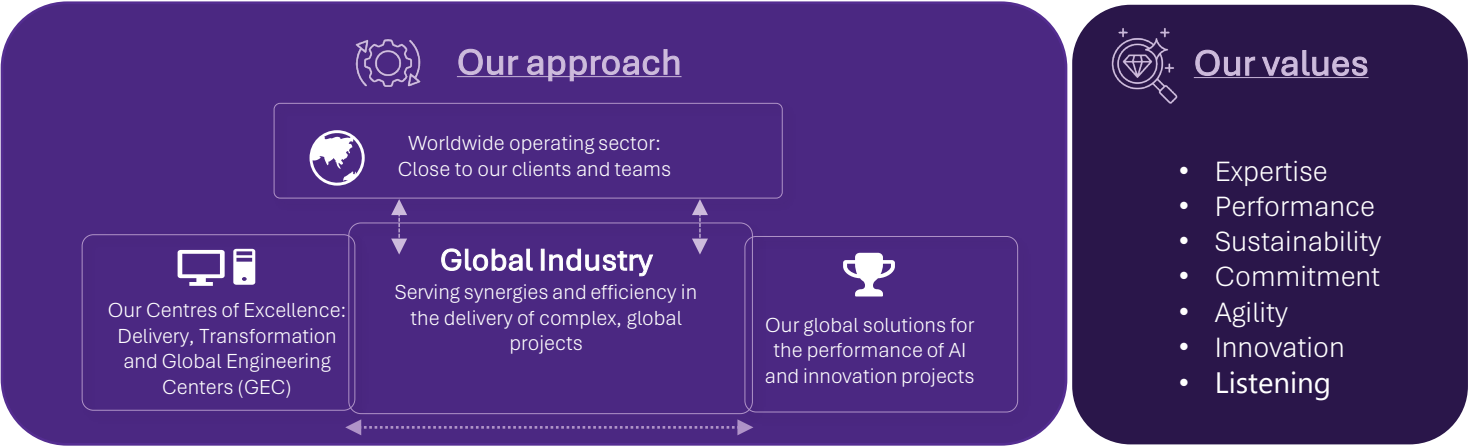
- Investment in R&D and innovation
- Innovation Lab
- Business Practices
- Academic partnerships
- Scalian Academy

Finance:

- A majority shareholder: Wendel Group

Our positioning

Scalian supports its clients in transforming their methods and developing their value chain by deploying advanced technologies, backed by in-depth knowledge of their products and business processes.



Clients:

- Strategic industrial sectors
- 96% client satisfaction
- Revenue: €506 million

Talent diversity:

- 25% women on the Executive Committee
- 36% women in the Group
- 5% internal promotion

Certifications and ratings:

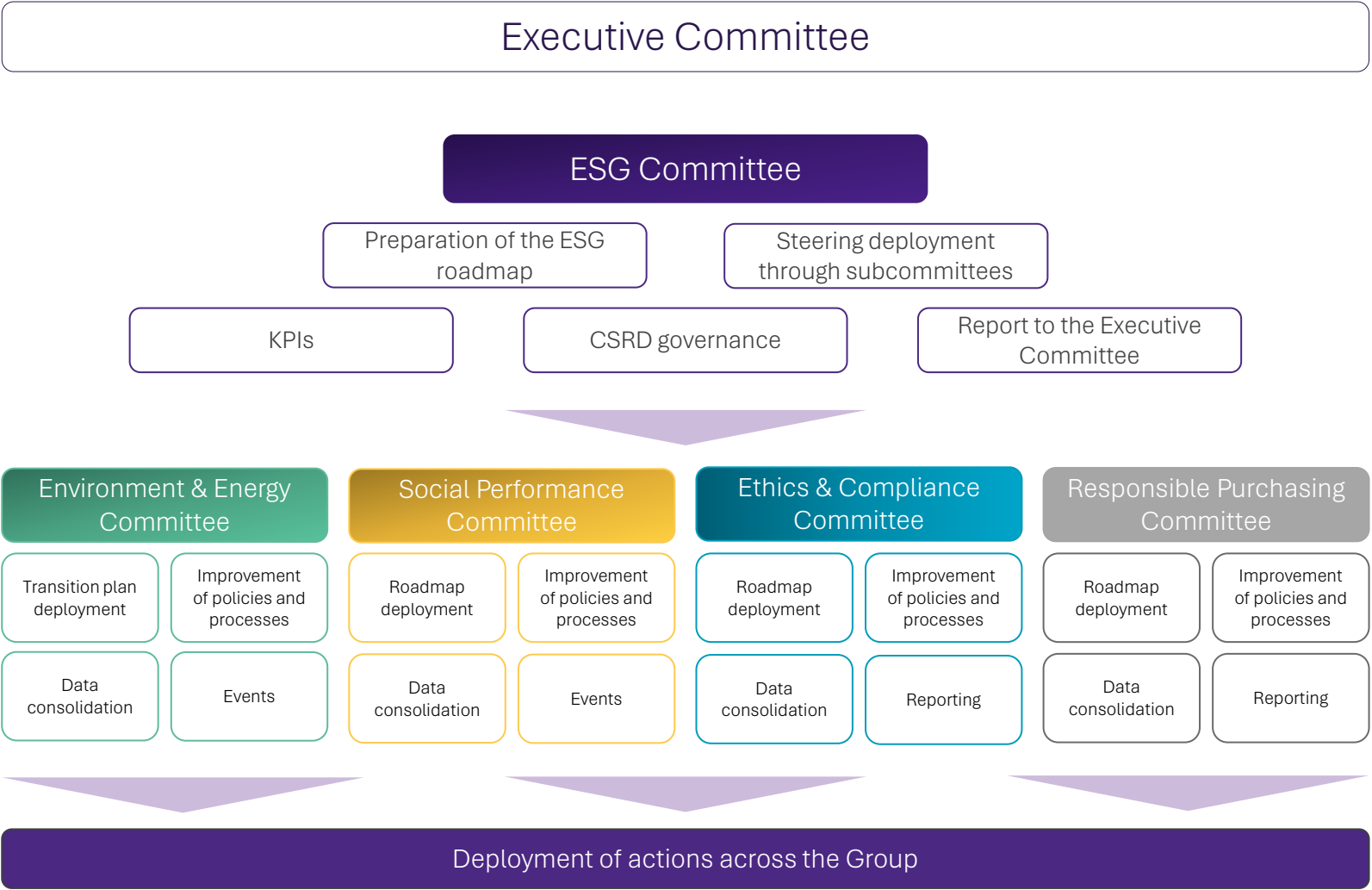
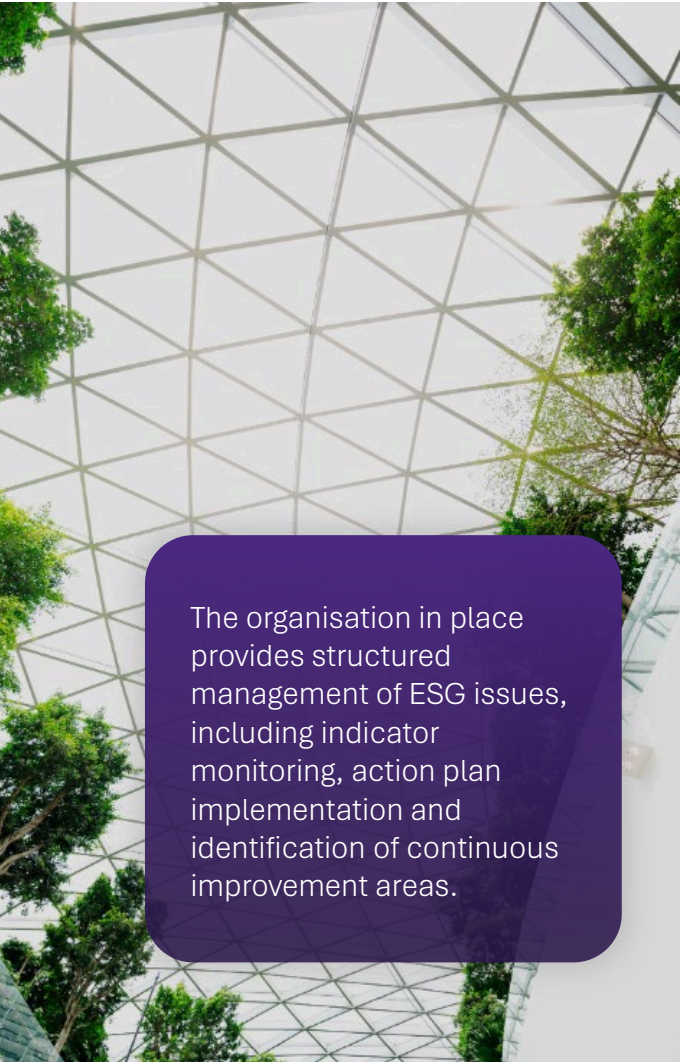
- ISO 9001, EN 9100, ISO 14001, ISO 27001, ISO 19443, QUALIANOR Radiation Protection
- EcoVadis: Gold 78/100
- CDP (Global): B
- CDP SEA: A
- Great Place to Work

Sustainable impact:

- We contribute to 12 SDGs
- Partnership with adapted enterprises
- France Disability Agreement 2024–2027

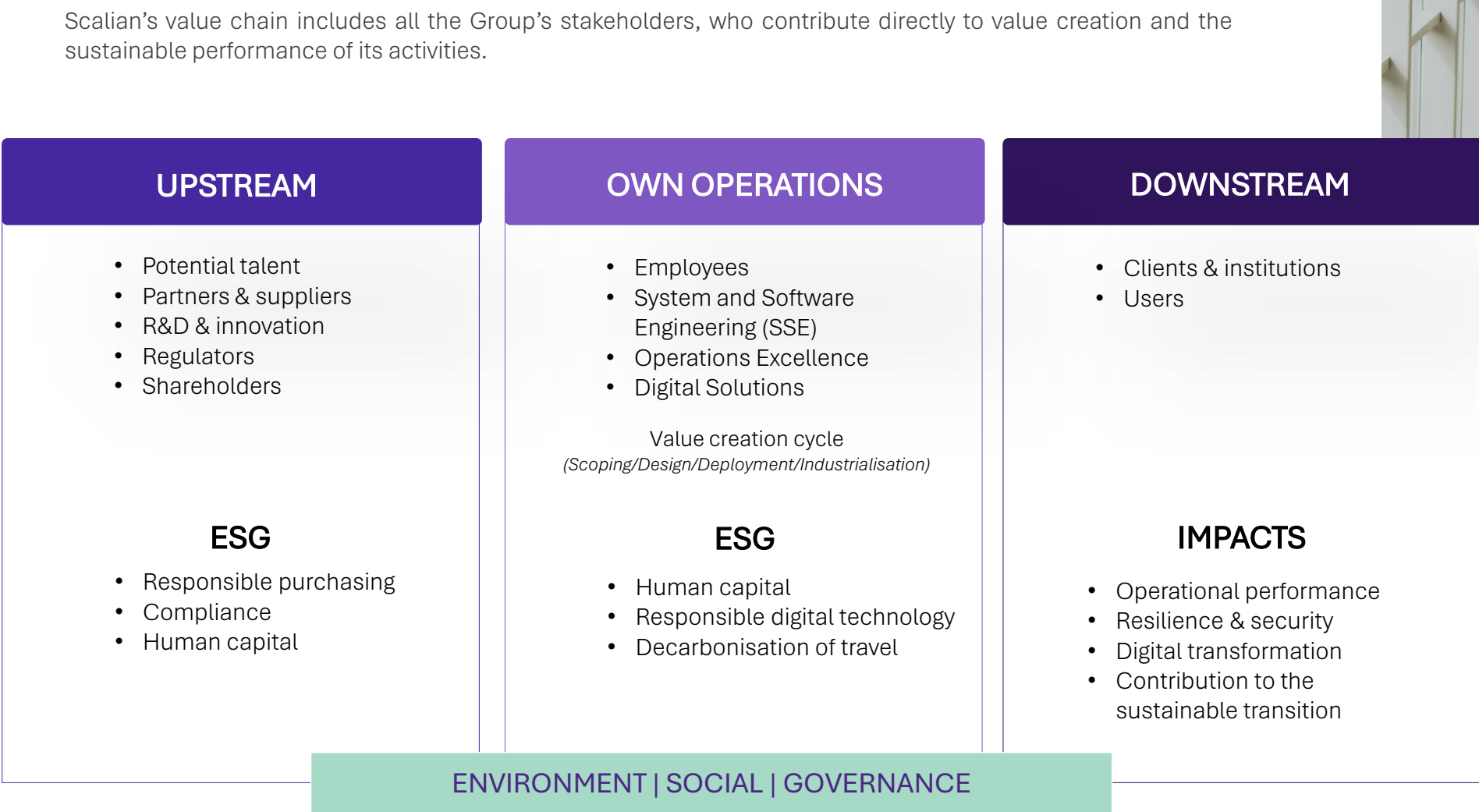
Structured ESG governance

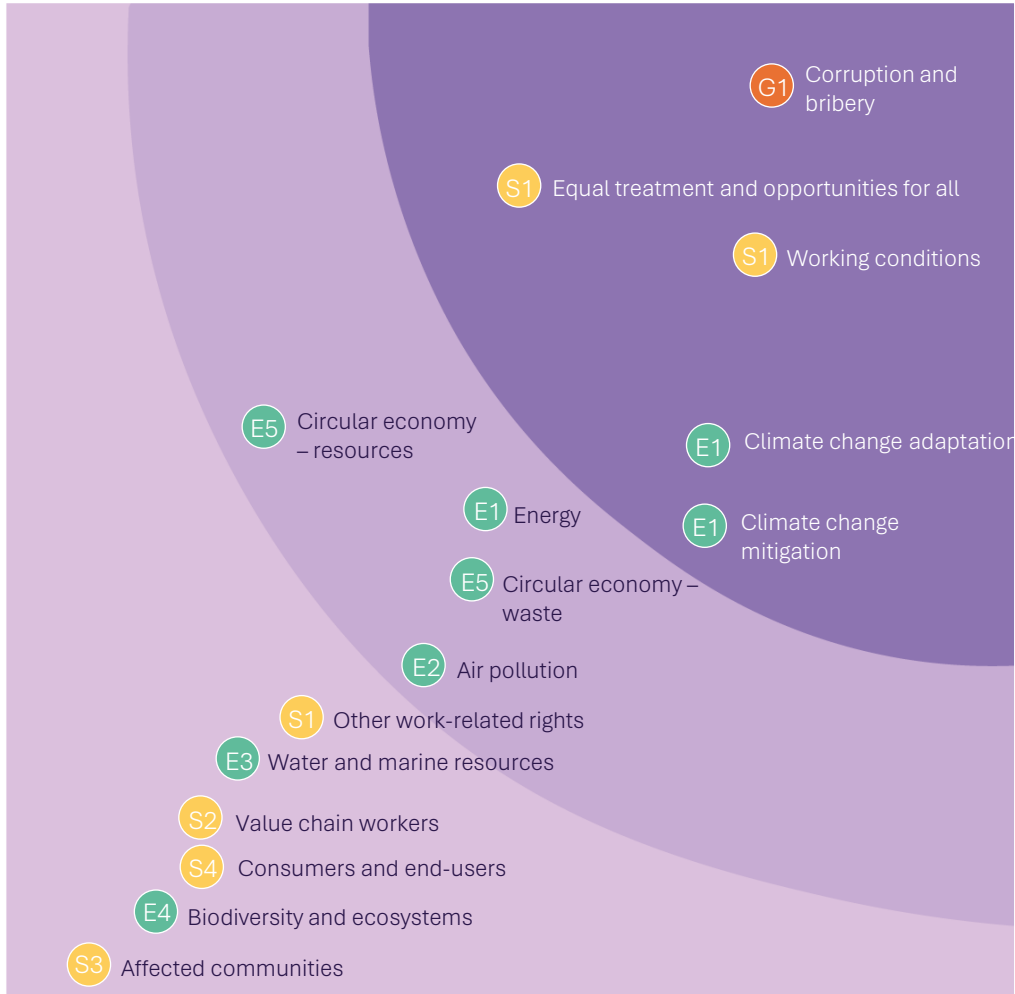
Governance framework and decision-making committees



The Scalian Group

Value chain and stakeholders





Material issues

Other issues

Double materiality was determined by combining impact materiality (Scalian's impacts on the environment, people and society) and financial materiality (potential effects of ESG issues on the Group's performance), based on an analysis of stakeholders and the value chain.

Material issues

Double materiality: impact identification and assessment



Environment

Climate change mitigation (E1)

- Direct and indirect greenhouse gas emissions linked to our activities (I,R,O)

Climate change adaptation (E1)

- Exposure of sites to climate hazards that could disrupt operations (R)



Transparent

Anti-corruption

- Promote an ethical and anti-corruption culture to prevent inappropriate behaviour (R,O)



Social

Equal treatment and opportunities for all: diversity and inclusion (S1)

- Strengthen equal opportunities for all employees by ensuring fair and equitable remuneration and combating all forms of discrimination and harassment (I,R,O)
- Provide all employees with a personalised professional development pathway (I,R,O)

Working conditions (S1)

- Create a working environment that promotes everyone's well-being (I,R,O)

* I: impact; R: risk. O: opportunity.

Our ESG policy

A sustainable strategy aligned with international standards

Ambition 1

- Develop and monitor a low-carbon pathway aligned with international science-based standards.
- Reduce our energy consumption by prioritising renewable energy.
- Offer our clients services with a strong positive environmental impact.
- Promote sustainable purchasing to limit our environmental impact.
- Invest in innovation to design efficient and sustainable products and services.
- Raise employee awareness of climate, energy and environmental issues.
- Encourage soft mobility, reduce our waste and support the circular economy.
- Regularly assess our policy, commit to complying with it, correct non-conformities and improve our Integrated Management System



Ambition 2

- Promote employee satisfaction through quality of life and working conditions.
- Offer high-quality career pathways.
- Promote diversity and inclusion within our teams and among our partners.
- Provide training to achieve operational excellence and skills development.
- Ensure the health, safety and well-being of all employees.

Ambition 3

- Strengthen the culture of integrity within the Group.
- Ensure transparent and responsible governance.
- Implement a robust system to detect unethical behaviour and fight corruption effectively.
- Raise employee awareness of professional and ethical best practices.
- Strengthen dialogue with internal and external stakeholders.
- Develop Ethics and Compliance Committees.
- Ensure cybersecurity, personal data protection and information systems security.
- Raise employee awareness of data security and confidentiality issues.



Climate change **B**
Supplier engagement **A**

Certifications
14001 and
27001

Environment



2



GRI: 301, 302, 304, 305, 306, 307

Overview of key issues

Environment (E1, E5)

Material issues:

- Climate change mitigation and adaptation

Other issues:

- Energy
- Air pollution
- Water and marine resources
- Biodiversity and ecosystems
- Resource use and circular economy



Identified and monitored risks

- Regulatory constraints and compliance with new requirements
- Increasing stakeholder expectations and pressure
- Reputational risk and loss of stakeholder trust

Risk management and resilience

- Dedicated, structured ESG governance
- Reporting system progressively aligned with CSRD requirements
- Development of the Sustainability Business Line, our dedicated sustainable service offering
- Decarbonisation of our activities
- Participation in recognised assessments (EcoVadis, CDP)



Identified and monitored risks

- Water stress, landslides, floods, heatwaves, storms, droughts, temperature changes and extreme events
- Climate-related damage or disruption affecting occupied buildings, workstations, site access, travel, support infrastructure or service continuity

Risk management and resilience

- Hybrid working model deployed across most locations
- Business continuity plans and IT continuity arrangements
- Discussions and collaboration with the relevant landlords and service providers

Results

ISO 14001
certification

EcoVadis
Environment
91/100

Validated SBTi
Near-Term and
Net-Zero
pathways



Environment, Energy & Climate

Our 2025 indicators linked to our policy

Ambition 1

Reduction in greenhouse gas emissions

- -35% carbon emissions (tCO2e) between 2023 and 2025
- -33% carbon intensity (tCO2e/FTE) between 2023 and 2025
- 2.18 tCO2e/FTE carbon intensity
- 8% of our sites exposed to climate hazards with a high risk for our financial operations

Energy performance

- 91% electricity from renewable sources
- Group energy intensity: 3.66 kWh/k€ of revenue

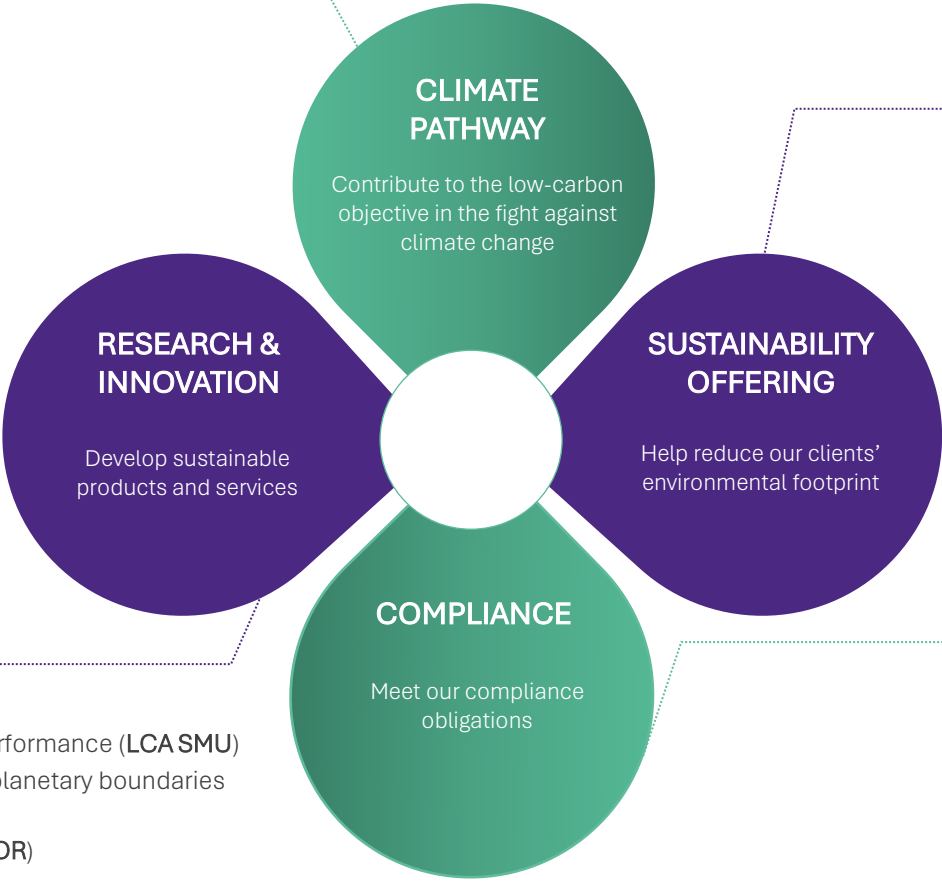
Environment e-learning

- 64% completion rate

Ambition 4

3 sustainability-related research projects:

- Study and analysis of the trade-off between resilience and performance (LCA SMU)
- Impact reduction calculation for a company consistent with planetary boundaries (PLANET-BOUND)
- Summary of risks related to critical raw materials (SC MONITOR)



Ambition 2

5 sustainability and decarbonisation service offerings:

- CSR⁽¹⁾ performance
- ESG⁽²⁾ reporting and communication
- Sustainable transition
- Health, Safety and Environment
- Responsible digital technology

Ambition 3

Regulatory compliance

- 98.7% environmental compliance

(1) Corporate Social Responsibility
(2) Environmental, Social and Governance

2025 greenhouse gas emissions

GHG Protocol Market-based



Scalian has committed to the Science Based Targets initiative (SBTi), which has validated its greenhouse gas (GHG) emissions reduction targets:

- **Medium term (2033):** -54.6% scopes 1 & 2 in absolute terms and -61.1% scope 3 in intensity (tCO2e/FTE)
- **Net-Zero (2050):** -90% scopes 1 & 2 in absolute terms and -97% scope 3 in intensity (tCO2e/FTE)

Upstream Scope 3	
Intensity target (tCO2e/FTE): -61.1% between 2023 and 2033	
2023 baseline	3.04
2025 results	1.79
2033 target	1.2
Total upstream Scope 3 (tCO2e) 11,393	
By category (tCO2e):	
• Purchased goods and services	2,445
• Capital goods	1,291
• Fuel- and energy-related activities	286
• Upstream transportation and distribution	1
• Waste generated in operations	203
• Business travel	1,674
• Employee commuting	4,324
• Teleworking	1,170

Total emissions: 12,449 tCO2e

Operations Scopes 1 & 2	
Absolute target (tCO2e): -54.6% between 2023 and 2033	
2023 baseline	1,621
2025 results	1,047
2033 target	736
Total Scopes 1&2 (tCO2e) 1,047	
By category (tCO2e):	
• Stationary and mobile combustion sources (vehicle fleet)	961
• Electricity consumption	84
• Steam and heat consumption	2

Downstream Scope 3	
Intensity target (tCO2e/FTE): -61.1% between 2023 and 2033	
2023 baseline	<0.1
2025 results	<0.1
2033 target	<0.1
Total downstream Scope 3 (tCO2e) 9	
By category (tCO2e):	
• End-of-life of sold products	9

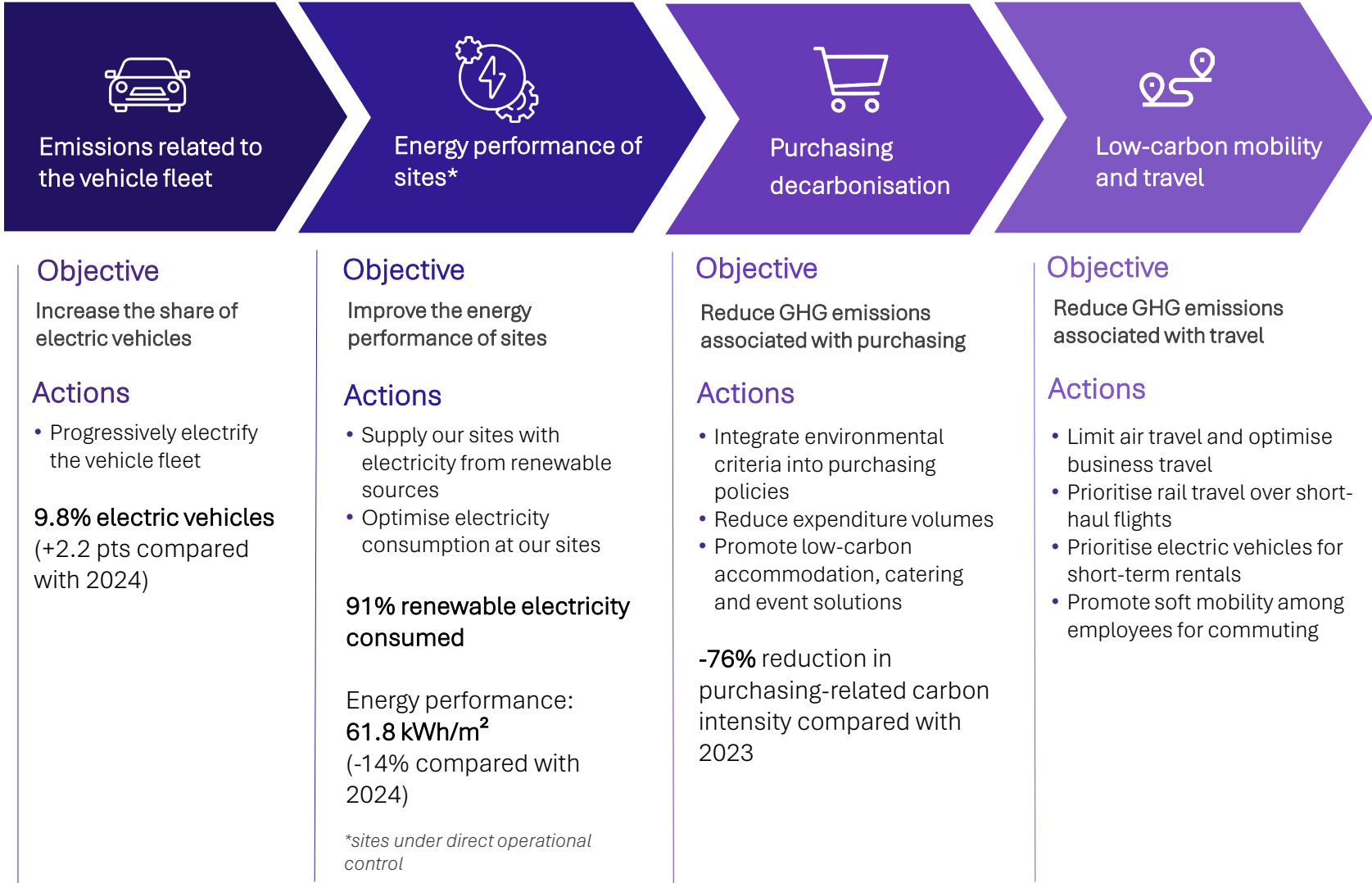
Climate transition plan

A decarbonisation and climate resilience pathway

Scalian’s climate transition plan primarily targets climate change **mitigation** by reducing GHG emissions across Scopes 1, 2 and 3. It also helps strengthen the Group’s **adaptive** capacity.

The climate resilience analysis confirms the robustness of Scalian’s business model. Thanks to its hybrid work organisation and the high digitalisation of its activities, Scalian can maintain service continuity despite potential climate disruptions.

64% of employees
trained on environmental
issues



Our sustainability-related service offering

Supporting our clients' transition initiatives

Supporting clients' transition initiatives

For more than **15 years**, multidisciplinary experts have mobilised their **expertise** within a centre of excellence dedicated to **sustainable development** to support companies in their sustainable transition.

Objective

Increase the share of the Group's revenue generated through our sustainability offerings



Our expertise



PERFORMANCE RSE

Créer de la valeur sociétale durable en maîtrisant les risques et les exigences réglementaires. Intégrer la RSE pour stimuler l'innovation, accéder à de nouveaux marchés et renforcer la confiance des parties prenantes.



REPORTING ESG & COMMUNICATION

Structurer une stratégie RSE conforme et anticipatrice, appuyée sur un reporting fiable. Valoriser les engagements ESG pour renforcer le positionnement responsable et accompagner la transformation culturelle de l'entreprise



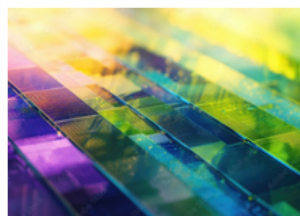
TRANSITION DURABLE

Réduire l'empreinte environnementale tout en assurant la conformité réglementaire. Optimiser l'usage des ressources pour maîtriser les coûts et renforcer la différenciation et l'image de marque.



SANTÉ, SÉCURITÉ & ENVIRONNEMENT

Améliorer les conditions de travail en maîtrisant les risques et la conformité réglementaire. Développer une culture SSTE proactive pour renforcer l'engagement, la performance et réduire les impacts environnementaux.



NUMÉRIQUE RESPONSABLE

Piloter une démarche de numérique responsable mesurable et performante. Éco-concevoir les architectures et applications pour réduire les impacts environnementaux, optimiser l'énergie et accompagner la transformation des usages.

Social



GRI: 401, 402, 403, 404, 405, 406, 407, 408, 410, 412

3

Overview of key issues

Social (S1)

Material issues:

- Equal treatment and opportunities for all: diversity and inclusion, career and skills development
- Working conditions

Other issues:

- Social dialogue
- Value chain workers
- Attractiveness, onboarding and workforce development
- Consumers and end-users
- Affected communities



Results
EcoVadis -
Social and
Human
Rights:
79/100



Social performance

Our 2025 indicators linked to our policy

Ambition 1

Well-being at work and employee engagement

- Overall employee satisfaction rate (Great Place to Work assessment): **71%**
- FESCO satisfaction rate (Employee Satisfaction Survey): **81%**

Social dialogue

- **100%** of employees covered by a collective agreement (France)
- **99.9%** of employees represented by staff representatives (France)

Ambition 2

Personalised professional development pathway

- **64%** of employees had their performance and career development reviewed
- **5%** promotion rate (position change)

Continuous learning culture

- **59%** of employees were trained in 2025

1. QUALITY OF LIFE AND WORKING CONDITIONS

Improve working conditions and work-life balance

2. PROFESSIONAL PATHWAY

Develop skills and foster new career aspirations

3. DIVERSITY AND INCLUSION

Give everyone equal opportunities

4. HEALTH AND SAFETY

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

Ambition 4

Employee health and safety

- **100%** of sites covered by a health and safety risk assessment

Reduction in stress and anxiety at work

- **3.56%** absenteeism rate

Healthy and collaborative working environment

- **94%** employee satisfaction rate with safety conditions

Ambition 3

Equal opportunities

- **30.1%** women in management roles (top management)
- **33.4%** women represented in technical and business fields
- Ratio between the total annual remuneration of the highest-paid individual and the median total annual remuneration of all employees: **5.9**

Inclusion and disability

- **2.6%** of employees with RQTH⁽¹⁾ status
- **€153k** invested in the STPA⁽²⁾ sector

(1) Recognition of Disabled Worker Status

(2) Protected and Adapted Work Sector

Skills development

Our challenges and results

Skills development policy

Scalian implements training programmes to support employees throughout their professional journey.

The issues identified for the Group:

- Attractiveness
- Talent retention
- Strengthening employee employability
- Changing professions

Training schemes



- Structured training programmes
- Development of in-house training through the Scalian Academy

Training initiatives cover:

- technical expertise related to the Group's activities,
- skills associated with digital and environmental transformations,
- cross-functional skills needed for employees' professional development

59%

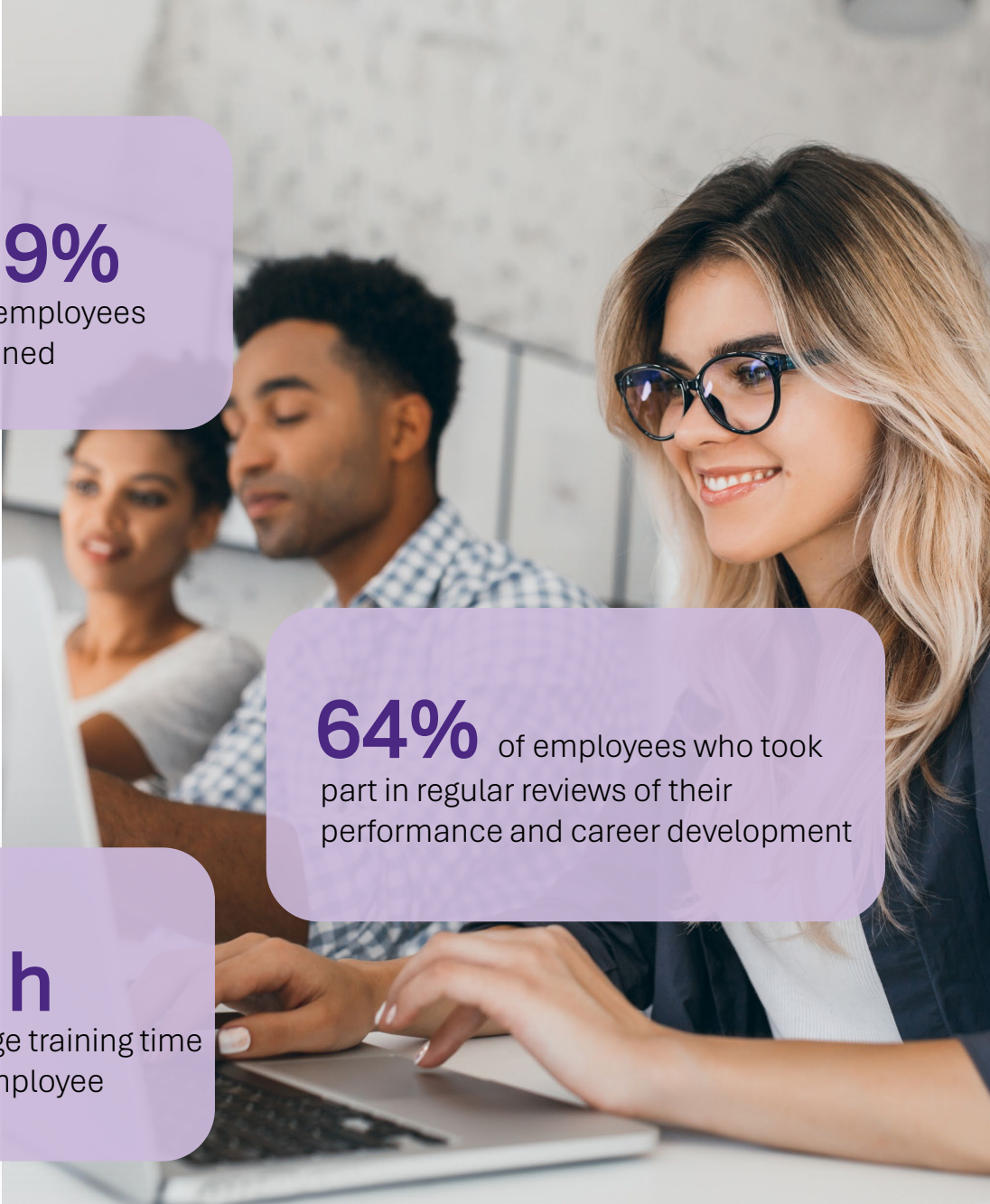
of employees trained

64%

of employees who took part in regular reviews of their performance and career development

12 h

average training time per employee



Working conditions

Quality of life, health and safety



58 meetings
between staff
representatives in France
and management
representatives

99.9% of
French employees
represented by staff
representatives

0 strike days and
0 hours of
labour dispute

Occupational Health and Safety policy

Occupational health and safety is a priority area of Scalian’s human resources management policy. Work is organised at Scalian premises, client sites or employees’ homes as part of remote working.

The issues identified for the Group:

- Preserve employee safety
- Preserve employees’ physical and psychological health

94% of
employees
satisfied with
safety conditions

100% of
sites covered by
an OHS⁽¹⁾ risk
assessment

(1) Occupational health and safety

A framework for preventing and managing occupational risks

- Identification and assessment of occupational risks
- Office layout and adaptation of working conditions
- Employee awareness of physical and mental health
- Implementation of listening channels and a confidential, secure reporting system
- Employee satisfaction surveys

Social dialogue

Scalian implements social dialogue mechanisms to promote information, consultation and participation among employees and their representatives.

Diversity and inclusion

Promoting equal opportunities

Our commitment to equal opportunities and non-discrimination is aligned with the principles of the United Nations Global Compact.

Scalian pays particular attention to the inclusion of people with disabilities, the promotion of professional equality between women and men, and the specific situations of employee caregivers.

Disability Agreement

At this stage, the agreement applies to the France scope, i.e. 3,200 employees. In the medium term, the Group plans to share best practices and apply them to its foreign subsidiaries, taking local contexts into account.

Disability

Scalian has structured its social policy by signing a Disability Agreement approved by DRIEETS(1).

Under this agreement, the Group deploys concrete actions:

- Recruitment of a National Disability Coordinator and disability contacts by region
- Partnership with a social assistance service and peer-support scheme
- Adaptation of workstations and working conditions
- Employee awareness initiatives
- Cooperation with the Protected and Adapted Work Sector (STPA) to promote responsible purchasing



In 2025, the **Diversity Charter** was signed (France).

2.6% of employees recognised as disabled workers⁽²⁾

Gender equality

In 2025, we launched **Boost'Her**, a participatory initiative dedicated to **gender equality at work**, aimed at better understanding the needs, expectations and key levers that foster **women's career development and professional fulfilment** within the Group.

38% women in extended senior management positions

Gender pay gap: 1.0%

(1) Regional Interdepartmental Directorate for the Economy, Employment, Labour and Solidarity

(2) AGEFIPH rate

Transparent Governance



GRI : 205, 206, 308, 414, 418

4

Overview of key issues

Governance (G1, GOV-1, MDR-A)

Material issues:

- Business ethics and compliance
- Anti-corruption
- Whistleblowing system and incident management
- Supplier relations and responsible purchasing
- Data security and cybersecurity

Accessible and transparent voluntary Sustainability Report⁽¹⁾

- Publication of our **2nd Sustainability Report**, available on our [website](#)

⁽¹⁾ In 2025, Scalian is not subject to the CSRD. This report is issued voluntarily.



Results
EcoVadis
Ethics:
87/100

Responsible
Purchasing:
76/100



Transparent governance

Our 2025 achievements linked to our policy

Ambition 1

Dedicated internal committees

- **3 ESG committees** held with 75% quorum
- **3 Ethics and Compliance Committees** held with 75% quorum



Ambition 2

Internal controls and audits

- **4 internal audit committees** held with 75% quorum
- **74%** of employees trained in anti-corruption, fraud and anti-money laundering
- **69%** of employees signed the Code of Ethics via the dedicated platform
- **No proven cases of corruption**

Ambition 3

- **ISO 27001 certification** for our main operational sites in France, Germany, Spain, Switzerland and India
- **No critical incidents** related to data security in 2025
- **63%** of employees trained in cybersecurity

Business ethics and anti-corruption

A culture of integrity, ethics and anti-corruption

A culture of ethics based on transparency

To ensure integrity, transparency and compliance in its practices, Scalian has defined a **set of Ethics and Compliance policies** based on:

- **A Code of Ethics and Conduct** applicable to all employees
- **Internal policies** governing the prevention of corruption risks, conflicts of interest, gifts and hospitality, and behaviours contrary to the Group's principles
- **Regulatory compliance procedures** adapted to the Group's different operating regions
- **A whistleblowing system** enabling sensitive situations to be reported and handled
- **Training and awareness actions** adapted to the relevant populations

Anti-corruption

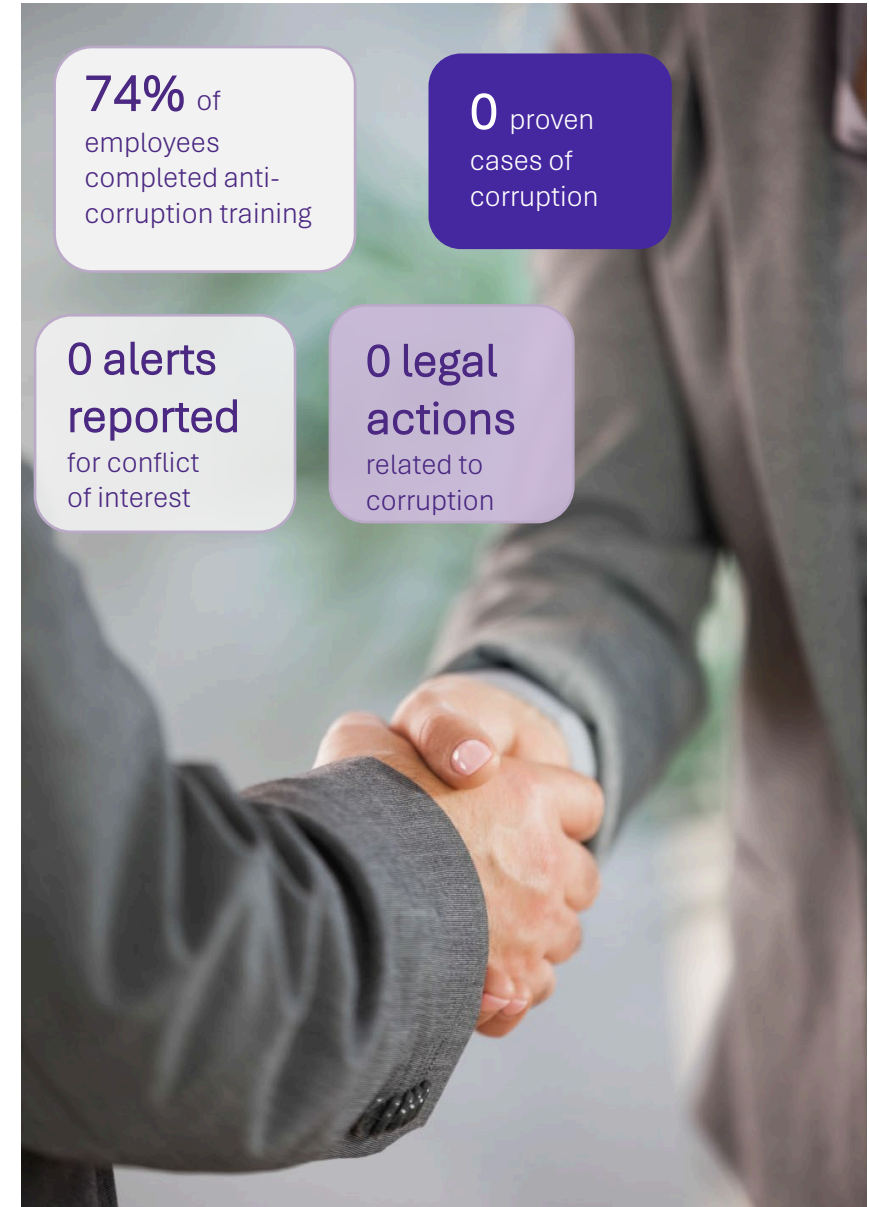
Fraud and conflicts of interest are important issues in Scalian's business conduct.

A zero-tolerance approach is applied to corruption or unlawful practices.

Our systems and actions

This system is based on several levers:

- **Code of Ethics accessible to the entire Group and our stakeholders**
- **Confidential whistleblowing channel accessible to all stakeholders**
- **Dedicated monitoring bodies** (Internal Audit Committee, Ethics and Compliance Committee, Ethics and Compliance function, Quality Department)
- **Training and awareness actions** (business ethics, anti-corruption, conflicts of interest, etc.)
- **Third-party assessment procedures**



Responsible purchasing

Proportionate vigilance and value chain

Responsibility towards our value chain

To date, Scalian is not subject to the French legal obligation relating to the **Duty of Vigilance**. Nevertheless, the Group applies a **voluntary vigilance approach** consistent with stakeholder expectations.

This approach aims to identify, prevent and address the main risks related to third parties.

Main risks identified:

- **Ethics and compliance**
- **Human rights**
- **Confidentiality**
- **Information security**
- **Environment**

Responsible purchasing

Scalian has set up a **Responsible Purchasing Committee** to structure its sustainable purchasing policy. The committee's role is to:

- Update the **Supplier Charter** and integrate it into calls for tender
- Regularly **assess strategic suppliers** against ESG criteria
- Set up **sustainable partnerships** with our main suppliers
- Take **climate, human rights, ethics and compliance issues** into account in company purchasing
- Monitor **risks** linked to our value chain

Code of Ethics

Our Code of Ethics, available in five languages, applies to all employees of all Group companies and subsidiaries. It expresses our respect for the law and for people, as well as our responsibilities towards our clients and the Group's other stakeholders.

Responsible Purchasing Charter

All our social and environmental commitments are formalised in a charter inspired by our Code of Ethics and the principles of the United Nations Global Compact.

It defines the individual and collective rules of conduct that must guide our actions and inspire our choices so that our values and commitments are lived every day.

0 reports
concerning a
supplier

100% of strategic
suppliers assessed
against ESG, ethics or
compliance criteria



Data security and cybersecurity

Data protection and artificial intelligence

Issues and risks

Information security and data protection are **critical operational issues** for Scalian.

Issues covered:

- Confidentiality, integrity and availability of information
- Protection of client and internal data
- Business continuity
- Access control
- Incident management
- Employee awareness
- Compliance with applicable contractual or regulatory requirements

The identified risks mainly concern:

- ✓ **data loss**
- ✓ **cyberattacks and confidentiality breaches**
- ✓ **impacts on business continuity**
- ✓ **the Group's reputation**

Actions and systems implemented

Scalian has defined a **structured organisation** underpinning **cybersecurity and artificial intelligence issues**:

- Information systems security policies
- Regular controls
- Coordination with compliance and data protection functions
- Integration of cybersecurity into the work of the Ethics and Compliance Committee
- Information security management by specialised functions: Chief Information Security Officer (CISO), Information Systems Department (ISD), in liaison with the Data Protection Officer (DPO)
- Protection of sensitive data and enhanced access management
- Use of advanced security models
- Security by design in projects
- Employee awareness of cybersecurity best practices

ISO 27001 certification

Information security management system

The certification covers Scalian's main operational sites, and the Group aims to extend its scope to other sites and entities.





Humans & TECHNOLOGY
TO SCALE UP SUSTAINABLE PERFORMANCE