



2025 Sustainability Statement

March 1st, 2026

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INTRODUCTION

1. Message of the Chairman & CEO



At Inetum, we are driven by a strong conviction: technology should serve real-world challenges and contribute positively to businesses, public services, and society. Digital transformation must be more than a performance catalyst - it must be a force for change and for good. This belief is at the heart of our company's purpose: Digital impact, but faster, easier, and for the good of all.

Every day, our teams work to deliver digital services that enhance efficiency and productivity, transform ways of working and business models, and support the environmental and societal transitions reshaping our world. This is why we see ourselves as a Business-to-Business-to-Society company. Our mission is to accelerate our clients' transformation and unlock value for them - while never losing sight of the major global challenges that demand collective action and responsibility.

In a moment when the revolution of artificial intelligence is reshaping the digital landscape at unprecedented speed, our commitment remains clear: we support a human- and impact-oriented approach to technology. We believe innovation must enhance our clients' performance while contributing to a more sustainable and inclusive future.

Our ESG strategy reflects this pragmatic and focused mindset. In 2025, we defined a new trajectory to reduce our CO₂ emissions and submitted it to the Science-Based Targets initiative. We continue to nurture an inclusive, locally engaged culture - one that has earned us recognition as a Top Employer in nine countries. And we anchor our actions in transparent, ethical governance, which remains our absolute compass in every decision we make.

I want to express here my deep appreciation to our teams across all regions. Their dedication not only drives our business forward but also brings our shared values to life every day: starting with impact, fighting for better, helping each other, and getting it done. Their efforts - and the trust of our stakeholders - are the foundation of our progress.

Our 2025 Sustainability Statement reflects the meaningful work accomplished once again this year. It is a testament to our collective ambition to build a great company and contribute to a more sustainable digital future.

Jacques Pommeraud

Chairman & Chief Executive Officer, Inetum

2. Sustainability commitments and recognitions



Since 2015, Inetum has been a signatory of the United Nations Global Compact, demonstrating an ongoing commitment to international standards of corporate responsibility. With this engagement, Inetum aligns its strategy and internal policies with the ten fundamental principles of the Global Compact, covering human rights, labour standards, environmental protection, and the fight against corruption. The Group integrates these principles into its Code of Ethics and Responsible Procurement Charter, aligns its HR policies with ILO standards, deploys anti-corruption procedures in compliance with the Sapin II law, and actively contributes to the Sustainable Development Goals.



For more than ten years, Inetum has relied on EcoVadis to assess the strength and transparency of its ESG approach. In 2025, the Group achieved a score of 71/100, an improvement of 11 points in three years, confirming its position in the Silver category in an increasingly demanding ESG context. This performance places Inetum among the highest-rated companies in its sector, thanks to significant progress in responsible purchasing (+20 points) and climate strategy (+4 points). These results illustrate the robustness of our ethical governance, the structuring of our policies, and the integration of international standards (CSRD, SDGs) at the heart of our strategy.



Inetum was recognized in 2026 Top Employer Europe for the fourth-year running. The company is also recognized Top Employer in Mexico for the 3rd year and for the first time in Colombia, Morocco, and Tunisia. Top Employer rewards organizations committed to adopting the highest standards in their human resources practices. In 2025, Inetum recorded an overall score of 81.6%, and this score increased to 86.9% in 2026, outperforming international benchmarks



In December 2025, Inetum took a decisive step in its climate strategy by submitting its emissions reduction targets to the Science-Based Targets initiative (SBTi). This commitment reflects our determination to align with the most rigorous international standards and contribute actively to the global effort against climate change. This milestone demonstrates our proactive approach to sustainability and positions Inetum as a responsible and forward-thinking leader in the digital services sector

3. Note on CSRD reporting

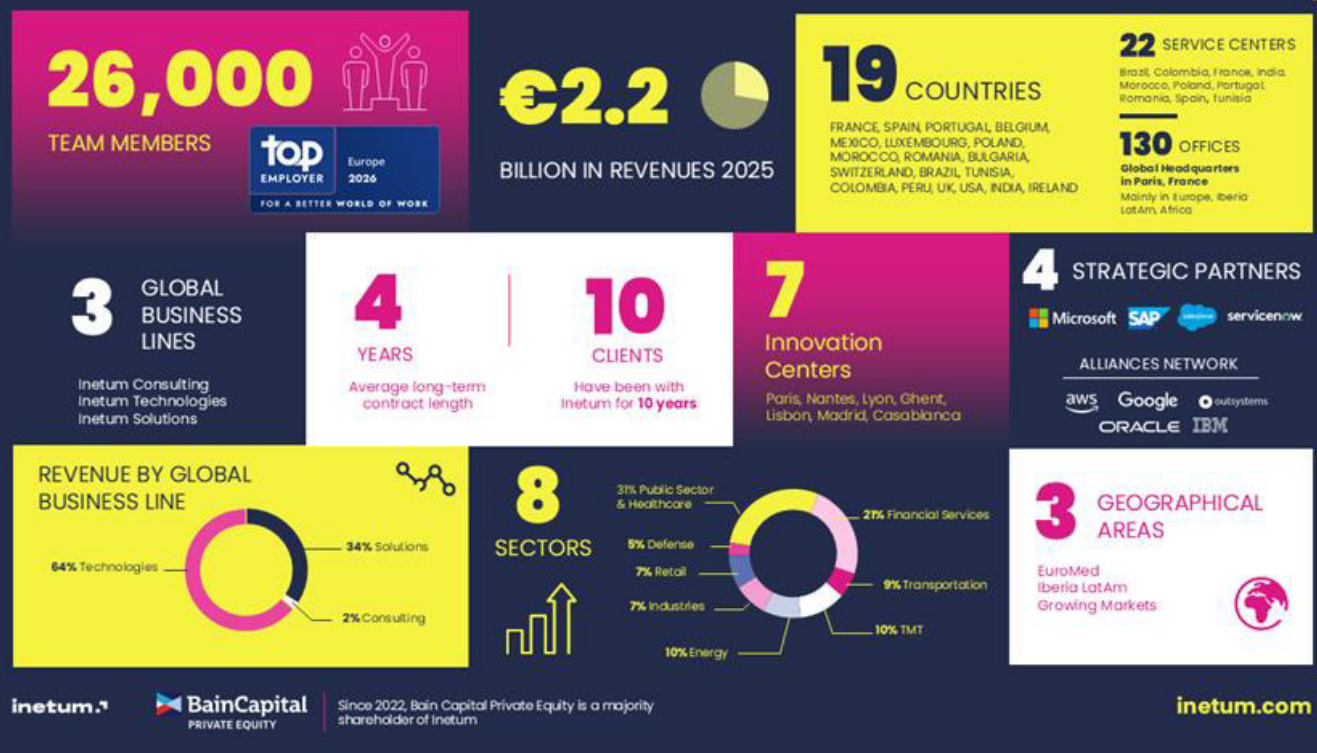
Anticipating the compliance with the European CSRD (*Corporate Sustainability Reporting Directive*), required for the fiscal year 2027, Inetum has prepared this reporting since 2024, notably by realizing a double materiality assessment and the gap analysis with the disclosure requirements. Some of these elements are included in the present report.

I. GENERAL INFORMATION (ESRS 2)

1. Inetum at a glance

Inetum is a European leader in digital services. Inetum's team of 26,000 team members strive every day to make a digital impact for businesses, public sector entities and society. Inetum's solutions aim at contributing to its clients' performance and innovation as well as the common good. Present in 19 countries with a dense network of sites, Inetum partners with major software publishers to meet the challenges of digital transformation with proximity and flexibility.

IDENTITY CARD



2. Basis for preparing the sustainability statement (BP)

The sustainability statement has been prepared based on the Group's financial reporting perimeter considering changes in scope resulting from acquisitions, cessions and organizational developments, including:

- the acquisitions of Manao (France, approximately 70 Salesforce experts) and Nubika (Spain, approximately 80 professionals), both integrated in 2025
- The divestment of Inetum Software in January 2025, which represented approximately 6% of Inetum's total revenue in 2024 the integration of Inetum Catalunya into Inetum España in 2025; and
- the handback of two sites in Belgium (Huizingen kantoor, Kontich)

The non-financial data for the 2025 financial year reflect these changes in scope. However, the non-financial data for the 2023 and 2024 financial years have not been restated in this report and therefore remain unchanged.

a. General basis for preparation (BP-1)

This report is the result of a collaborative effort by the ESG, Finance, Human Resources, Compliance and Legal, Purchasing and General Services, Quality-Security-Privacy, and Communications departments. Collaborative workshops were conducted with these departments to establish the outline of this sustainability statement, and the document was proofread and validated by the Group's CEO, CFO and CPO.

The scope of the report covers all activities conducted by Inetum. Inetum endeavors to produce the most relevant sustainability information regarding its business model, its activities, and the main challenges and risks it faces in the main areas of corporate responsibility: social, environmental, supply chain, and ethics. The process of identifying and gathering information is based on a reporting protocol specific to each subject (environmental, social, governance), that is reviewed annually to incorporate changes in the Group's scope and new regulatory requirements. Sustainability information is published at Group level and/or at the level of the 4 most representative countries, as appropriate (the scope of data is specified in the metrics chapters).

The Methodological Note in appendices presents information related to indicators preparation methodologies.

b. Special circumstances disclosures (BP-2)

As part of the European Green Deal, the new directive (EU) 2022/2464, known as the CSRD (*Corporate Sustainability Reporting Directive*), has replaced the European NFRD (*Non-Financial Reporting Directive*) from the 1st of January 2024.

Although Inetum will not have to comply with the CSRD before January 2028, the Group chose to anticipate the directive by replacing its previous non-financial reporting, aligned with the NFRD, with the present sustainability statement.

Also, as preparation for the new ESRS, Inetum has initiated a double materiality assessment in 2024 (see II. 5). The company's annual risk map produced by the Internal Audit department has been used as a starting point and expanded to meet the methodological requirements of the Directive, focusing on both the impacts of Inetum on people and the environment, as well as the financial risks and opportunities for Inetum associated with each sustainability topic.

3. Governance (GOV)

a. Role of the administrative, management and supervisory bodies and ESG Governance (GOV-1)

The Inetum group is led by a Chairman and Chief Executive Officer (CEO). He chairs the Group's Executive Committee, as well as the Supervisory Board.

Governance bodies	Role in ESG governance	Frequency of meetings
Supervisory Board	<p>Supervises the progress of the ESG workstreams.</p> <p>Risk & Audit Committee:</p> <ul style="list-style-type: none"> - Addresses Ethics & Compliance issues - Monitors progress of ESG KPIs <p>People Committee:</p> <ul style="list-style-type: none"> - Addresses Social issues: DE&I, social dialogue, health & safety, training and talent development, employee engagement, etc. 	Quarterly
Executive Committee	<p>In collaboration with the Group ESG Leader, defines the ESG strategy and ensures its implementation in all Areas and Functions of the Group.</p> <p>Validates the main objectives and KPIs of the sustainability trajectory of the Group, follows up on their achievement.</p>	Weekly

Composition of the Executive Committee (as of 01/03/2026):

- Chairman & CEO
- 3 Area leaders: EuroMed, Iberia Latam, Growing Markets
- 1 Global Solutions Business Line leader
- Chief Financial Officer
- Chief People Officer
- Chief Marketing, Communications & Public Affairs Officer

Each year, the Executive Committee works together to articulate the main strategic priorities of the Group (called "Methods", each led by a method owner, part of the Top Leadership team) in a one-pager document, serving as the common strategic framework for all the business lines and functions.

In 2025 this document included again a "BtoBtoS company" Method, defining the priority sustainability workstreams for the year (for FY2025: defining the Group's decarbonization trajectory, implementing a groupwide "Charity Day" for the employees to engage in local community projects, enabling our Sales teams to help them engage with our clients on sustainability topics).

The ESG governance at Inetum relies on the joint commitment of the Group ESG Leader and the Group Chief Financial Officer, each supported by an ESG manager working in close collaboration. The corporate ESG function defines the global ESG strategy and supports each Area and country in driving this strategy forward, as well as pursuing local sustainability initiatives.

Organization of the ESG function at Inetum:

<i>Global vision and approach of financial and non-financial performance</i>	Group ESG Leader	Group CFO
<i>Complementary functions at corporate level</i>	Group ESG manager in charge of Transformation & Execution	Group ESG manager in charge of Reporting & Compliance
<i>Corporate and regional sponsors to ensure the execution and engage the teams</i>	To support the deployment of the ESG strategy, dedicated ESG committees operate at local and functional levels. Ad hoc working groups focus on strategic priorities such as the decarbonization roadmap, the DE&I policy or the support to business teams. Areas ESG correspondents, Human Resources, Procurement & Workspace, Legal & Compliance	
<i>Network for data collection and reporting</i>	Corporate and country-level support functions	

b. ESG issues/sustainability topics addressed by governance bodies (GOV-2)

Sustainability topics are regularly addressed by the governance bodies of Inetum:

- January, July and October Supervisory Board / Risk & Audit Committee
- Transformation Committees (every two months)
- Weekly Executive Committee meetings

Specific topics addressed and validated by the governance bodies in 2025:

- FY2024 ESG KPIs update
- ESG compliance
- Review of the 2025 ESG roadmap and engagement of internal stakeholders
- Half-year advancement of ESG projects
- Presentation and formal validation of the Group decarbonization pathway

During monthly business reviews, Area leaders also shared progress of local sustainability initiatives, notably actions to reduce their environmental impact or the adoption of the “Charity Day” in their countries.

c. Integration of ESG/sustainability performance into incentive schemes (GOV-3)

At Inetum, incentive systems include a variable remuneration component based on both financial and non-financial objectives. ESG objectives are embedded in the individual roadmaps of key executives and managers, in line with the Group roadmap. Their achievement directly contributes to the corresponding variable component. For buyers within the procurement department, these non-financial objectives include sustainability criteria and expectations related to the sustainability performance of the suppliers they select, manage, and monitor. A harmonization trajectory is underway to strengthen and quantify these objectives across all strategic functions.

Integration of ESG objectives into incentives

Role	Variable Remuneration	ESG Component Included	Examples of ESG Objectives
CEO	Yes	Yes	<ul style="list-style-type: none"> - Publication of third-party audited sustainability report - Reduction of CO₂ emissions (Scopes 1, 2, 3) - Social engagement (Charity Day)
Area Leaders (Excom members)	Yes	Yes	<ul style="list-style-type: none"> - Decarbonization and social objectives aligned with Group roadmap / adapted to local priorities
Group ESG Leader	Yes	Yes	<ul style="list-style-type: none"> - Define and deploy Group ESG policy - SBTi validation
Chief Procurement & Workplace Officer	Yes	Yes	<ul style="list-style-type: none"> - Reduction of CO₂ emissions linked to travel and fleet - increase of the % of renewable energy used across sites - Improvement of Inetum' Sustainability rating

d. Due diligence statement (GOV-4)

The table below shows the paragraphs of the document related to sustainable development due diligence.

Core elements of sustainability due diligence	Description	Paragraphs on the sustainability statement
a) Embedding sustainability due diligence in governance, strategy, and business model	<p>Governance: Integrating sustainability into the company's leadership and decision-making processes.</p> <p>Strategy: Aligning sustainability goals with the company's overall strategic objectives.</p> <p>Business Model: Ensuring that sustainability is a core component of the company's operations and value proposition.</p>	<p>GOV-1 Role of the administrative, management and supervisory bodies and ESG Governance</p> <p>GOV-2 ESG issues/sustainability topics addressed by governance bodies</p> <p>SBM-1 Strategy, business model and value chain</p> <p>SBM-3 Material impact, risks, and opportunities and how they relate to strategy and business model;</p>
b) Engaging with affected stakeholders in all key steps of sustainability due diligence	<p>Stakeholder Identification: Recognizing all parties affected by the company's operations, including employees, customers, suppliers, and the community.</p> <p>Engagement: Involving these stakeholders in discussions and decision-making processes related to sustainability.</p> <p>Feedback: Gathering and incorporating stakeholder input to improve sustainability practices.</p>	<p>SBM-2 Stakeholders' interests and views (details the methods and processes for engaging with stakeholders, including mapping, dialogue, and feedback mechanisms).</p>
c) Identifying and assessing adverse impacts	<p>Risk Identification: Detecting potential negative impacts of the company's activities on the environment and society.</p> <p>Impact Assessment: Evaluating the severity and likelihood of these adverse impacts.</p> <p>Prioritization: Focusing on the most significant risks to address first.</p>	<p>IRO-1 Processes to assess material impacts, risks, and opportunities (double materiality methodological approach)</p> <p>IRO-2 Double materiality outcomes (matrix)</p>
d) Taking actions to address those adverse impacts	<p>Mitigation Measures: Implementing strategies to reduce or eliminate identified risks.</p> <p>Remediation: Taking corrective actions to fix any damage already caused.</p> <p>Continuous Improvement: Regularly updating and enhancing measures to prevent future adverse impacts.</p>	<p>E1-2 & E1-3 Climate change mitigation and adaptation policies, actions and resources</p> <p>S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns</p>
e) Tracking the effectiveness of these efforts and communicating	<p>Monitoring: Continuously measuring the performance of sustainability initiatives.</p> <p>Reporting: Transparently sharing progress and outcomes with stakeholders.</p> <p>Adjustments: Making necessary changes based on monitoring results to improve effectiveness.</p>	<p>IRO-1 Processes to assess material impacts, risks, and opportunities</p> <p>IRO-2 Double materiality outcomes</p> <p>SBM-2 Stakeholders' interests and views</p> <p>S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns.</p>

e. Risk management framework and internal control over sustainability reporting (GOV-5)

The Group's Internal Audit department produces Inetum's global risk map. It is based on a methodology that draws on industry's best practice and on mapping carried out in previous years, involving representatives of all the Group's activities and areas, including ESG-related themes. The impact, with financial, legal or reputational implications, of potential risks is qualified to produce a severity / control effectiveness matrix.

Risks identified in the priority actions zone (high severity / low control effectiveness) are subject to specific action plans, sponsored by a member of the Executive Committee. For risks identified in the audit zone (high severity / high control effectiveness), verifications are done to ensure mitigation measures are in place in all geographies. Global Area leaders are responsible for action plans implementation, and the Internal Audit department audits the controls in place for these risks.

This risk mapping was used to conduct the double materiality assessment in 2024, involving the Internal Audit department, capitalizing on the scale as well as the methodology used, and tailoring it to the methodological guidelines set by the CSRD. Alignment between the double materiality analysis and the group risk mapping was ensured to maintain coherence between both assessments and to effectively incorporate key sustainability challenges into Inetum's risk management framework.

Alignment of Group risks with double materiality analysis:
(Extracted from the Group Risk Map and ESG-related)

Risk Id	Category	Company Risk Analysis	2024 DMA Topics
Fin-6	Finance	Failure to attain ESG expectations of Inetum's stakeholders	Customer satisfaction IT for Green and for Human Local communities' engagement
HR-2	HR	Non adequacy of workforce with needs	Training and skills development
HR-3	HR	Difficulties in recruiting, attract talents	Talent recruitment and retention
HR-4	HR	Difficulties to retain talents	Talent recruitment and retention
HR-5	HR	Loss of key people	Talent recruitment and retention
HR-6	HR	Failure to promote diversity and equal opportunities	Diversity, equity & inclusion
HR-7	HR	Inetum fails to guarantee employees' health, safety and wellbeing	Health, safety & well-being at work
IT-1	IT	Cyber attacks	Data privacy, protection & cybersecurity
IT-2	IT	Loss, alteration or disclosure of data due to operational error	Data privacy, protection & cybersecurity
Leg-6	Legal	Failure to align with ESG regulations	Business ethics & compliance Climate change Data privacy, protection & cybersecurity

4. Sustainability Strategy (SBM)

a. Strategy, business model and value chain (SBM-1)

Strategy and purpose

Inetum is a European leader in digital services driven by a purpose: delivering digital impact faster, easier, and for the good of all. Unlike traditional players, our combination of local proximity and agile scale enable us to accelerate results. We set a high bar to help clients transform faster, perform better, and create a positive impact. By working closely with people, we unlock technology’s potential for employees, suppliers, and clients alike.

Inetum’s strategy is built on five priorities defined in 2023:

- **Leading European player:** Focus our geographic footprint to sustain a customer-centric approach through 130 local agencies
- **Growing Solutions offer:** Be the preferred local partner for SAP, Salesforce, ServiceNow and Microsoft, helping our clients transform, innovate and adopt new technologies including GenAI
- **Rightshoring strategy:** Offer competitive pricing thanks to our seamless on/offshore model
- **Top Employer:** Make our employees proud to work at Inetum thanks to a unique culture made of speed, simplicity and impact
- **BtoBtoS company:** Work for the good of all, raising the bar of our ESG commitments, and supporting our customers in their sustainability journey

ESG principles are embedded in the Group’s strategy and supported by a sustainable financing mechanism, with four ESG criteria audited annually and linked to the interest rate of the LBO debt:

Sustainability objective	ESG KPI
Reduce our impact on the environment	KPI #1 CO ₂ emissions per employee
Promote diversity & equality	KPI #2 Percentage of young people (under 26 years old) in the total of people recruited annually
	KPI #3 Percentage of women within the Senior Leadership Team (+/- Top 150 of the Group)
Work on the sustainability of our supply chain	KPI #4 Percentage of annual IT purchasing from suppliers assessed in CSR (for example by Ecovadis)

Business model

With a multi-specialist profile, Inetum aligns its organization and its value proposition with a strategy around three Global Business Lines (Inetum Consulting, Inetum Technologies and Inetum Solutions), organised into three geographical areas. Inetum serves a diversified portfolio of public and private clients, covering in particular: financial services, public sector, industry, telecom & technology, transportation, retail, insurance. The Group’s presence is rooted in proximity: over 130 local offices and an international network providing flexibility and responsiveness.

Global business lines:

- **Inetum Consulting:** Advisory services adapted to the client context, from strategy to operational reality: CIO Advisory, operational excellence, Data & AI
- **Inetum Technologies:** Full-stack services for application and infrastructure management, focused on high-availability, flexibility and efficiency through industrialization: Custom development, Infrastructure management, Cyber & Data
- **Inetum Solutions:** solutions to transform customer relations and experience, corporate finance management and IT operating model: CRM / CX, ERP, ITSM, GenAI

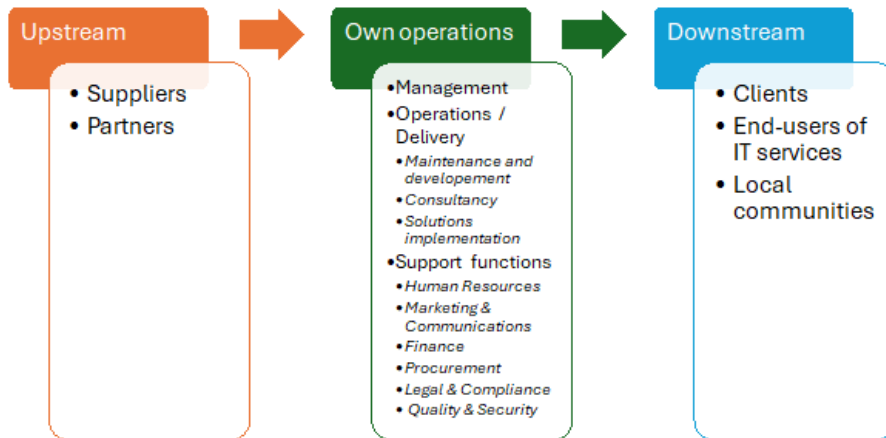
Areas:

- **Iberia LatAm:** Spain, Portugal, Mexico, Peru, Colombia, Brazil, USA
- **EuroMed:** France, Belgium, Luxembourg, Morocco, Tunisia
- **Growing Markets:** United Kingdom, Ireland, Bulgaria, Poland, Romania, Switzerland, India

This model is based on:

- fixed-price or time-and-material services
- recurring contracts (support, maintenance, managed services)
- a broad ecosystem of on/near/offshore services centers

Value chain



Inetum’s value chain is anchored in responsible sourcing, employee expertise, and strong client partnerships. Social and environmental criteria are part of supplier and partner engagement, supporting the Group’s commitment to responsible business practices. Internally, Inetum invests in talent development and fosters an inclusive culture. Innovation is leveraged as a tool to address both client business needs and ESG challenges. Downstream, Inetum supports clients’ digital and sustainability ambitions, and contributes positively to local communities through dedicated charity initiatives. The value chain is reviewed as part of the double materiality analysis to identify key impacts, risks, and opportunities, ensuring continuous improvement and alignment with stakeholder expectations.

Overview of Inetum’s ESG strategy

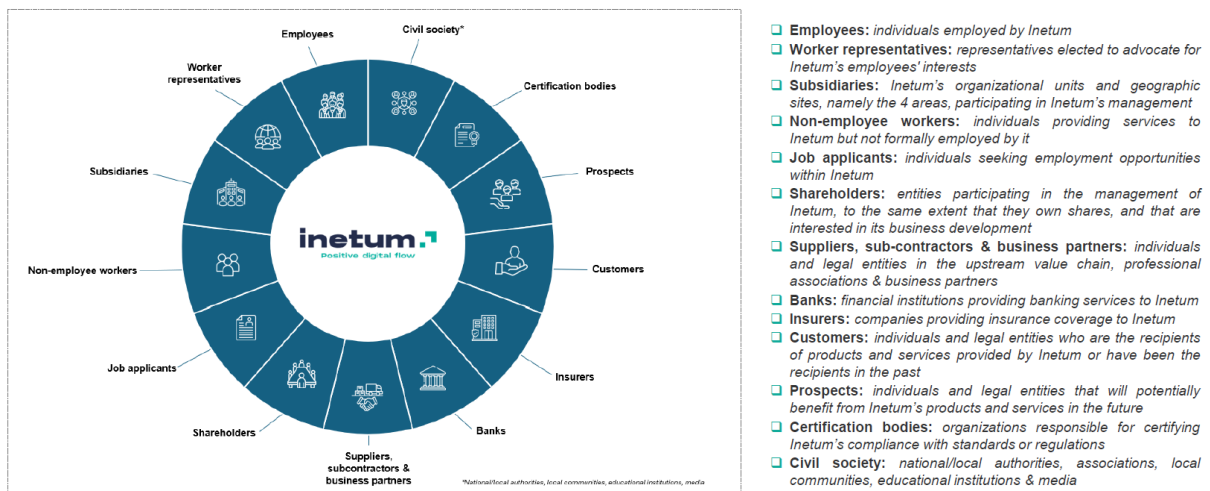


b. Stakeholders' interests and views (SBM-2)

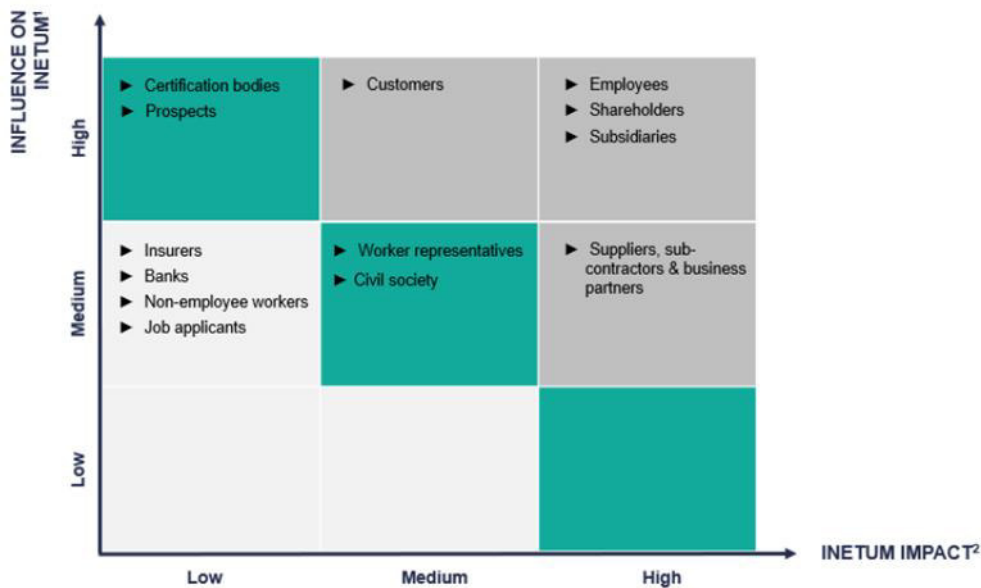
Inetum constantly identifies the relevant and significant ESG issues it should tackle through its own considerations and through dialogue with its stakeholders. The identification of stakeholders having one or more interests that can be impacted by its decisions and activities being essential to social responsibility, Inetum has updated its stakeholders mapping in 2024.

Stakeholders' mapping

For the stakeholders' mapping process, a structured methodology was followed in 2024, in accordance with the guidelines of ISO26000 standard. This approach, based on the analysis of documentation, benchmark insights and interviews in the Group's four main geographies (Belgium, France, Portugal, Spain), consisted in assessing the significance of each stakeholder group in relation to their impact on and interaction with Inetum. The assessment focused on both the depth and the importance of relationships with Inetum, ensuring a comprehensive understanding of each stakeholder's influence and interests.



Inetum's stakeholders mapping as per ISO26000 guidelines



¹: Significance of Inetum's impacts on the stakeholder or the stakeholder's influence on Inetum
²: Inetum's in-depth relationship with the stakeholder (understanding of both impacts and interests)

Dialogue with stakeholders

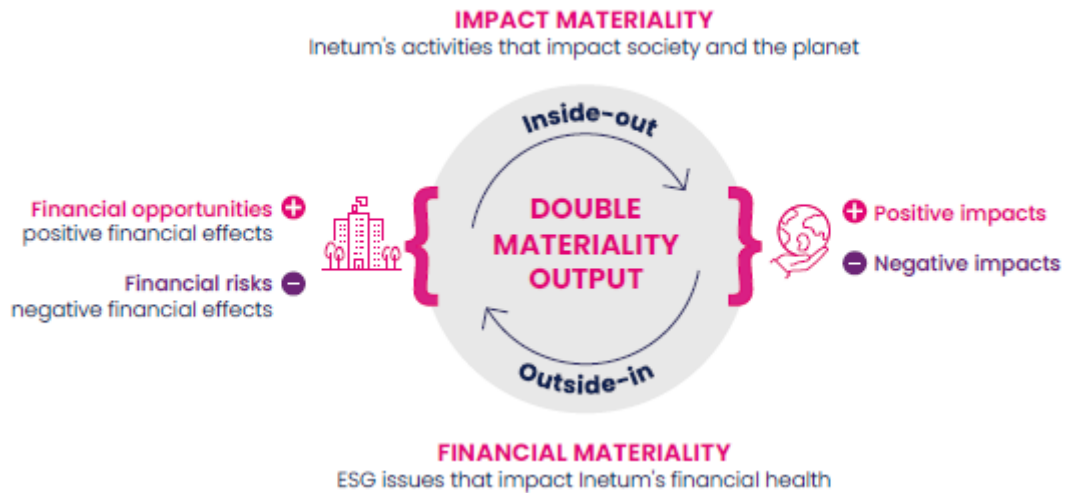
Inetum uses various channels to engage in meaningful dialogue with its stakeholders, both internal and external, to foster trust and transparency, prevent conflicts and collaboratively identify initiatives that promote both business growth and sustainable development. This commitment allows Inetum to actively engage its stakeholders in its ESG strategy.

How Inetum engages with its stakeholders:

Employees & Candidates	<ul style="list-style-type: none"> - “Let’s Talk” quarterly (all people online presentation and Q&A + regional “Let’s Connect” sessions) - Senior Leadership Team seminar (twice a year) - Annual “Your Voice” Global People Survey - Student fairs - Interventions in universities and schools
Clients	<ul style="list-style-type: none"> - Regular project reviews - Client account reviews - Response to client ESG questionnaires (bids, new projects) - Access to Inetum’s Ecovadis assessment when requested by clients - Sustainability commitments through contracts and charters
Shareholders	<ul style="list-style-type: none"> - Supervisory Board meetings (see I. 3. a.)
Investors	<ul style="list-style-type: none"> - Quarterly Lenders presentation
Partners and suppliers	<ul style="list-style-type: none"> - Member of industry associations in all main geographies - Participation in major industry events - Partnerships and joint events with leading market vendors
Local communities	<ul style="list-style-type: none"> - “Charity Day” taken by employees to support local non-profit initiatives (food banks, pro bono work, clean-up day...) - Sponsorship of initiatives promoting diversity & inclusion

c. Material impact, risks, and opportunities and how they relate to the strategy and business model (SBM-3)

As part of its double materiality assessment, Inetum identified all the ESG-related impacts, risks and opportunities (IROs) considered as material. The double materiality perspective will lead Inetum to disclose information both on the impacts of its activities on the environment and people (*inside-out*), and on how various sustainability matters affect the company financially (*outside-in*), as shown in the illustration below.



The assessment has been conducted with the following definitions of impact, risk and opportunity:

- **IMPACT:** the positive or negative effects of the company's activities on the environment, society, and the economy. It encompasses both intended and unintended consequences.
- **RISK:** a potential threat or danger to the company's operations, financial performance, or reputation.
- **OPPORTUNITY:** a potential benefit that can help a company improve its sustainability performance, enhance its reputation, and create value.

The table below presents the sustainability topics identified as material as an outcome of the double materiality assessment (DMA), together with the corresponding ESRS and an indication of whether the related impacts, risks and opportunities occur in Inetum's own operations or along the value chain. The DMA process, including the methodology applied and the broader universe of topics assessed, is described in section II.5.a (IRO-1). This table therefore synthesises the results of the DMA carried out by the Group in 2024, focusing on topics concluded as material.

Material sustainability topics	IROs (Impacts, Risks and Opportunities)				Business model / Value chain	Effects on strategy and business model
	Positive Impacts	Negative Impacts	Risks	Opportunities		
Climate change ESRS E1	Shifting to renewable energy.	Greenhouse Gas (GHG) emissions from activities (Energy consumption from data centers, offices and vehicles)	Increased costs of energy or difficulties in accessing energy; reputational damage in case of inaction; loss of market share.	Financial savings due to an optimized energy consumption; improved brand attractiveness.	Own operations; upstream & downstream value chain	<ul style="list-style-type: none"> - Implementation of a digital sobriety approach - Electrification of the corporate vehicle fleet - Moving offices to more energy-efficient buildings - Facilitating remote work - Environmental initiatives deployed at country level (circular economy, energy savings, decarbonized mobility, etc.)
Health, safety & well-being at work ESRS S1	Flexible workplace; good quality of work life; promoting employees' health and safety and work-life balance.	Potential negative impact on employees' safety, psychosocial risks, stress due to workload and other work-related conditions.	Work-related injuries or illnesses; failure to comply with regulations; increased employee turnover and loss of expertise; operational inefficiencies; reputational damage, regulatory sanctions and organizational liability.	Promoting employees' long-term engagement, loyalty and work-life balance; attractive employer brand; higher productivity and organizational stability; safe working environment conducive to the expression of talent.	Own operations	<ul style="list-style-type: none"> - Actions in favor of risk prevention, health and quality of life at work - Implementation of country-level initiatives to promote healthy habits and well-being - Employee surveys including well-being and quality of life at work topics
Labor relations ESRS S1	Promoting an effective social dialogue; building a climate of trust.	Potential ineffective social dialogue leading to tensions and conflicts.	Decreasing commitment of the workforce; loss of attractiveness as an employer; operational inefficiencies; reputational damage in case social conflicts arise; regulatory sanctions.	Increased employee commitment; building a climate of trust and a sense of belonging improving employee satisfaction; socially stable work environment securing employee productivity and operational continuity; improved attractiveness as an employer.	Own operations	<ul style="list-style-type: none"> - Works councils' consultation on major issues - Regular interactions to allow a transparent dialogue between management and employees - Annual engagement survey at global level

Material sustainability topics	IROs (Impacts, Risks and Opportunities)				Business model / Value chain	Effects on strategy and business model
	Positive Impacts	Negative Impacts	Risks	Opportunities		
Diversity, Equity & Inclusion ESRS S1	Promoting an inclusive culture and multi-generational diversity; recruiting and advancing under-represented groups; equal treatment for men and women in the workplace.	Potential lack of diversity and unequal opportunities.	Loss of attractiveness as an employer; regulatory sanctions; reputational damage and potential loss of market share; decreased innovation.	Fostering transparent relationships with employees; increased employee commitment to a diverse and inclusive workplace; improved corporate image; driving innovative and securing business growth.	Own operations	<ul style="list-style-type: none"> - Targeted actions in favor of disabled people - Specific financial measures against gender pay gap and to promote gender diversity - Deployment of country-level initiatives and awareness-raising on diversity & equality in the workplace
Training and skills development ESRS S1	Career progression through training and development of employees' skills; promoting both employees' ongoing personal and professional development and access to new career opportunities.	Potential lack of qualified expertise.	Loss of attractiveness as an employer; skills' obsolescence; decreasing competitiveness and productivity; missing revenues in case of skills' mismatch; operational inefficiencies and higher costs.	Increased business opportunities; improved brand attractiveness; improved quality of service benefiting customers; improved employability and performance of employees; upgrade of operational skills fostering employees' long-term engagement.	Own operations	<ul style="list-style-type: none"> - Training strategy to adapt employees' skills to the most recent technologies and customer needs - Generalization of GenAI training for all employees - Promotion of individualized career paths
Talent recruitment and retention ESRS S1	Attracting and retaining a skilled workforce; building employee loyalty and business success; stability of the teams.	Potential difficulties to attract, recruit and retain talent; losing key people.	Brain drain; lower margins due to high employee turnover; unstable workforce; loss of attractiveness as an employer; reputational damage; loss of market share.	Securing expertise and building on institutional knowledge; secured business growth; building employee loyalty and satisfaction; increased productivity and stability of services; improved brand attractiveness; organizational stability.	Own operations	<ul style="list-style-type: none"> - Partnerships with schools and universities to identify and attract talents - Co-optation programs - Promotion of individualized career paths - Promotion of work-study programs for the younger generation

Material sustainability topics	IROs (Impacts, Risks and Opportunities)				Business model / Value chain	Effects on strategy and business model
	Positive Impacts	Negative Impacts	Risks	Opportunities		
Business ethics and compliance ESRS G1	Promoting a strong ethical corporate culture; protection of whistleblowers through anti-retaliation procedures; compliance with applicable legal regulations.	Potential corruption and bribery incidents.	Regulatory sanctions and legal liability; reputational damage; loss of business opportunities and client loyalty; stakeholders' trust deterioration.	Increased attractiveness; improved corporate reputation and transparency; sustainable financing opportunities; financial restructuring; enhanced stakeholders' trust and long-term commitment; secured business growth.	Own operations, upstream & downstream value chain	<ul style="list-style-type: none"> - Communication about the Group whistleblowing tool ("Whispli") - Promotion of a strong ethical corporate culture - Deployment of a Group Code of Ethics - Creation of a Group Ethics Committee at Group level - Anti-Bribery and corruption internal procedures and training programs
Data privacy, protection & cyber-security	Protection and security of customers' data; securing the collection, use and storage of data.	Potential data breaches, cybersecurity threats and ransomware.	Regulatory and financial sanctions; loss of market share; stakeholders' trust deterioration; operational disruptions and revenue losses; reputational damage.	Enhanced stakeholders' trust; secured business growth; guarantee of a secure system and both data protection and privacy; robust corporate reputation.	Own operations, upstream & downstream value chain	<ul style="list-style-type: none"> - Implementation of a strong information security policy across all Group entities - Roll-out of employees' training - Appointment of Data Protection Officers - Implementation of cyber-attack management programs and budget increase
Customer relationship	Construction of innovative solutions aligned with customers' expectations; promoting ongoing relationships with all the Group's customers; business success.	Potential failure to provide high-quality services.	Loss of attractiveness and loss of market share; declining revenues due to customers' dissatisfaction; deterioration of customers' loyalty.	Building customers' loyalty and satisfaction; improved quality of service benefiting customers; secured business growth; enhanced corporate reputation; development of robust, long-term relationships with customers.	Downstream value chain	<ul style="list-style-type: none"> - Regular projects and accounts reviews - Executive sponsorship program for top accounts - Monitoring of NPS through the Group CRM
IT for Green and IT for Human	Enabling clients to achieve their ESG objectives through digital solutions that support environmental sustainability and social well-being, as well as IT sustainability	Potential risk of insufficient integration of ESG criteria in digital solutions, which could limit positive outcomes for clients and society.	Business opportunities missed and loss of competitive advantage if Inetum does not continue to innovate and address client ESG needs.	Creation of additional value and innovation by developing products and services that help clients tackle ESG challenges, strengthening market position and reputation.	Own operations, upstream & downstream value chain	<ul style="list-style-type: none"> - Development of specific digital and consulting offerings to support clients' sustainability ambitions - Integration of IT sustainability best practice in our solutions - Positioning of Inetum as a BtoBtoS player

5. Double materiality assessment – management of impacts, risks, and opportunities (IRO)

a. Processes to assess material impacts, risks, and opportunities (double materiality methodological approach) (IRO-1)

In 2024, Inetum undertook its first double materiality assessment (DMA), anticipating compliance with the ESRS, to capture learnings that will help elaborate a long-term ESG strategy and to improve its methodology for the following reporting exercise.

Two dimensions were considered during this assessment:

- The **impact materiality**: Inetum's material actual or potential, negative or positive impacts on people or the environment over the short, medium or long term (short term < 1 year, medium term: 1 to 5 years, long term > 5 years)
- **Financial materiality**: the sustainability topics which trigger or could reasonably be expected to trigger material financial effects for Inetum, i.e. topics which generate or may generate risks or opportunities that have or could have material influence on the development, financial position, financial performance, cash flows, access to finance or cost of capital for Inetum over the short, medium or long term (short term < 1 year, medium term: 1 to 5 years, long term > 5 years)

For its own operations, Inetum identified and assessed impacts on people and the environment as well as potential risks to the business, focusing on its four main geographies, namely Belgium, France, Portugal and Spain – a representative sample of the Group covering 80% of the Group's annual workforce and 87.5% of the Group's annual revenue in 2025. Furthermore, Inetum assessed its value chain impacts and risks for most topics, and the assessments were based on internal knowledge and sector-specific data, across its main activities, geographies and business relationships.

The DMA methodology was developed following the principles and guidelines of the materiality assessment implementation guidance published in May 2024 by the EFRAG, complemented by a step-by-step internal process, mapping the value chain, assessing IROs and aggregating all the information collected.

Review and governance of the double-materiality assessment

Inetum's double materiality assessment is reviewed in line with the Group's sustainability reporting cycle and in anticipation of CSRD requirements. Reporting protocols for environmental, social, and governance topics are updated to reflect changes in scope, regulations, and emerging issues. In addition to the annual review, updates may be triggered by significant events such as organizational changes, acquisitions, or major regulatory developments. The enterprise risk map, produced by the Internal Audit department, is a key input and is updated if new risks or opportunities arise. This governance framework ensures the assessment remains robust, relevant, and aligned with stakeholder expectations.

In 2026, Inetum plans to review and, where necessary, adjust the classification of its entity-specific ESG issues to ensure full alignment with the latest available versions of the ESRS standards published under the CSRD framework (publication of the Draft Simplified ESRS in December 2025). This review will verify the absence of overlaps with ESRS-covered topics and will refine entity-specific disclosures accordingly.

Steps of the Double Materiality Analysis:

As groundwork for the materiality assessment workshops, relevant internal information was reviewed, such as internal reports, past risk assessments, and stakeholder findings, to predefine IROs for each ESRS.



b. Dependency Analysis – Inetum’s Key Environmental & Social Dependencies

Inetum’s business model -covering digital consulting, technology services and IT solutions -relies on several critical external dependencies identified in the 2024–2025 double-materiality assessment.

The Group depends heavily on stable energy supply, robust digital infrastructures (telecom networks, cloud environments) and access to qualified IT talent, which are essential to ensure service continuity and secure delivery models. Regulatory frameworks such as GDPR, NIS2, the European AI Act and ESG-related directives also represent major dependencies, shaping Inetum’s cybersecurity, data protection, digital health and sustainable IT offerings.

Inetum is likewise dependent on a broad ecosystem of technology partners and suppliers, whose reliability and compliance directly affect operational resilience, client satisfaction and the Group’s responsible procurement commitments. These dependencies are further influenced by climate risks, talent-market dynamics, education systems and local community contexts across the 19 countries where Inetum operates.

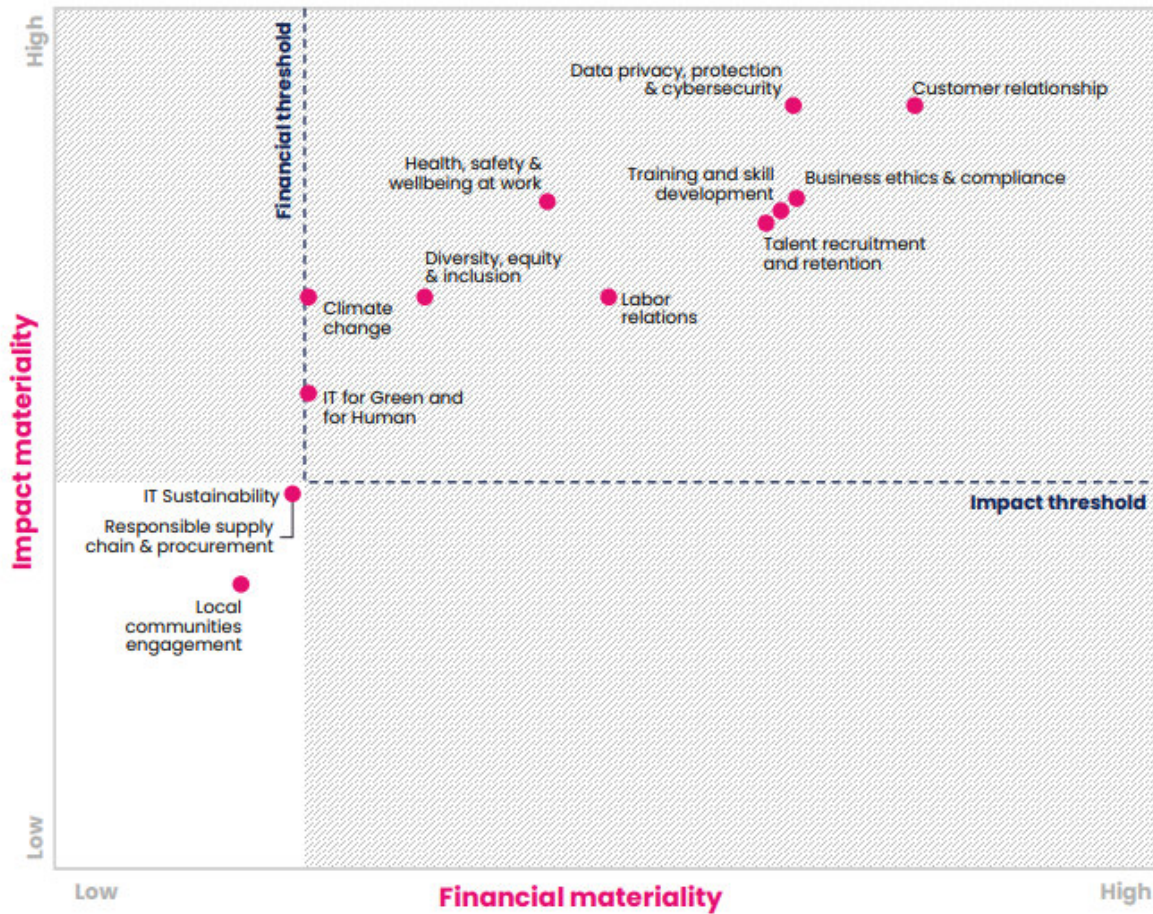
Understanding these dependencies strengthens Inetum’s capacity to anticipate vulnerabilities and supports strategic priorities in decarbonization, talent development, digital responsibility, and supply-chain sustainability.

Topic	Level of dependence (*)	Why it matters for Inetum
Electricity & energy supply	Critical	Ensures continuity of operations, offices, SOC, tooling, and managed services.
Telecom & internet networks	High	Essential for remote delivery, support centers, and client platforms.
Cloud platforms (hyperscalers)	High	Many client solutions depend on cloud availability, performance, and pricing.
Qualified IT talent	Critical	Core value creation impacts delivery capacity, quality, and innovation.
Regulatory frameworks (GDPR, NIS2, AI Act, CSRD)	High	Conditions Inetum’s service design, compliance obligations, and market access.
Technology partners & software vendors	High	Required for licenses, certifications, and co-development of solutions.
Supplier ESG performance	Moderate–High	Influences Scope 3 emissions, CSRD compliance, and responsible procurement.
Education systems & training pipelines	High	Sustains recruitment and skills development across 19 countries.
Climate & environmental conditions	Moderate	May affect offices, travel, employee safety, and continuity plans.
Client trust & data privacy expectations	High	Foundation of cybersecurity, data services, and digital health offerings.

(*) *Critical: Immediate threat to business continuity*
High: Significant operational performance degradation
Moderate: Manageable impact with adaptation measures

c. Double materiality outcomes (matrix) (IRO-2)

The results of the DMA are presented in the double materiality matrix below:



The grey zone covers the impacts, and the risks and opportunities considered as most material by Inetum.

Sustainability topics classified as “significant” and “critical” from the financial standpoint – x-axis – were selected as risks and/or opportunities to be considered as priorities by Inetum. Those classified as “significant” and “critical” from the impact standpoint – y-axis – are also considered as priorities for Inetum. The results of this assessment can be aggregated per ESRS, illustrating that ESRS E1 Climate change, ESRS S1 Own workforce, and ESRS G1 Business conduct are Inetum’s most material sustainability topics.

II. ENVIRONMENTAL INFORMATION

1. Climate change (ESRS E1)

a. Climate change transition plan (E1-1)

Despite being a service-oriented company, the Group endeavors to mitigate its environmental impact, relying mostly on the following reduction levers:

- promoting a low-carbon transport and travel policy,
- improving Inetum’s offices’ energy efficiency,
- adopting renewable energy,
- promoting sustainable practices at the operational level,
- developing solutions to assist customers in transitioning to a low-carbon economy.

This report presents two sets of indicators regarding the corporate carbon footprint (see Section II.1.c. Metrics and targets (Climate)) including the following:

- **the carbon footprint indicator linked to the LBO commitment scope:**
 Since 2019, Inetum set a structured approach to measuring and reducing its carbon footprint. An LBO commitment was established in 2021, with a contractually carbon footprint defined perimeter covering Scope 1, Scope 2 and a partial Scope 3 (business travel) emissions for the TOP 4 level and a reduction target expressed in “CO₂ emissions per employee”. This indicator has been reported since then and represents Inetum’s initial climate commitment.
- **the carbon footprint related to SBTi submission:**
 In 2024, Inetum extended the measurement of its greenhouse gas emissions at Group level in line with the GHG Protocol covering Scope 1, Scope 2 and Scope 3 emissions across all countries. This report presents the values for the Group carbon footprint for the years 2023 and 2024. The Group carbon footprint for the year 2023 represents the baseline year for Inetum’s complementary emissions reduction target. Inetum is still working on the calculation for the year 2025 that will be published in the report of next year.

This methodological expansion change represents a key milestone in Inetum’s climate strategy, increasing the ambition of the company’s decarbonization goal moving from a TOP4-based target to a Group-wide decarbonisation target.

Target of decarbonization submitted to SBTi

Inetum structured its decarbonisation roadmap at Group Level using 2023 as the baseline year and submitted its emissions reduction trajectory to the Science Based Targets initiative (SBTi) in December 2025 (pending for approval). Inetum’s SBTi submission covers both a 1.5°C-aligned decarbonisation trajectory in line with the Paris Agreement, as well as the company’s long-term ambition to reach net-zero emissions by 2040.

Perimeter	Base year	2030 objective
Scope 1 + 2	2023	42% absolute reduction
Scope 3: Purchased Goods and Services	2023	74% of its suppliers by spend covering Purchased Goods and Services will have science-based targets by 2030
Scope 3: Capital Goods, Fuel- and Energy-related Activities, Business Travel and Employee commuting	2023	25% absolute reduction

The Governance of this trajectory is ensured by the Group ESG Leader and CFO, validated by the Executive Committee and supervised by the Board. Monitoring of indicators and coordination are carried out quarterly. Concrete actions include full electrification of the car fleet in France and Belgium, procurement of 100% renewable electricity, engagement of strategic suppliers, and integration of SBTi criteria into tenders.

b. Climate change mitigation and adaptation policies, actions and resources (E1-2 & E1-3)

i. *Climate change mitigation policies*

Inetum's environmental approach is implemented at country level through annual action plans aligned with Group directives on travel, real estate, and fleet management. These actions are guided by the updated Group Environmental Policy (April 2025), which reinforces commitments to resource efficiency, waste reduction, and low-carbon practices across all operations. Measures include promoting digital alternatives to travel, encouraging sustainable mobility, improving energy efficiency in buildings, and deploying waste sorting and recycling solutions. Progress is monitored using recognized standards, including ISO 14001 certification in Spain and Romania (see section VII – Group Certificates and Labels).

ii. *Actions and resources related to climate policies*

Action 1 – Business travel policy

Inetum encourages responsible business travel through its Travel Policy, which promotes sustainable mobility and efficient resource use.

In 2025, Inetum reinforced this approach with measures aligned with its SBTi trajectory:

- Car fleet electrification: Since June 2025, the vehicle catalog in France has become fully electric, supporting the near-term SBTi target of reducing GHG emissions by -42% on scopes 1 & 2 by 2030, with an ambition to reach 90% electric fleet by 2030. Belgium shows strong adoption of electric as well supported by energy cards and partnerships for home and public charging.
- Monitoring and data governance: Fuel consumption (liters by type) and electricity purchased (kWh) for electric vehicles are now tracked across major countries to ensure accurate carbon accounting and reporting.
- Charging infrastructure: Deployment of charging stations continues, with a target ratio of 1 station for 3 electric vehicles, despite technical and cost constraints.
- Safety and sustainable mobility: A global program to install secure lockers for electric bike batteries (eight lockers per site) has been launched, with major sites scheduled for 2026 and full coverage by 2027.

Action 2 – Offices energy efficiency

Inetum has implemented several actions to improve the energy efficiency of its offices, aside from awareness campaigns conducted on-site to engage Inetum's employees in responsible consumption practices. A Group-wide working group was established to create a layout charter for the company's sites. This charter aims to optimize office occupancy while considering environmental and social criteria, ensuring that space and resources usage aligns with employees' needs and Inetum's environmental policy. In 2024, office moves allowed to optimize the space usage and energy consumption of the Group – for example the Belgian headquarters moved to a more energy-efficient building with an HQE certification (*Haute Qualité Environnementale*).

In 2025, Inetum strengthened this approach with several concrete measures:

- Centralization and harmonization of energy data collection: Inetum is rolling out Camileia as a group-wide solution to streamline energy data management, providing centralized storage and automated collection of electricity consumption (kWh) and invoice data. Already implemented in France, the solution will be deployed globally in 2026.
- Environmental labeling of new sites: Inetum has made the choice to select only new offices with environmental certifications such as Effinergie, BREEAM, or BEPOS (positive energy buildings).

Action 3 – Energy efficiency and transition to renewables

Inetum continues to optimize resource consumption and expand the use of renewable energy sources as part of its climate transition strategy. Sites in Spain have been operating on 100% renewable electricity since 2021, supported by the purchase of Guarantees of Origin. In 2025, France also moved

to full renewable electricity, likewise underpinned by Guarantees of Origin. As a result, renewable energy - covering 80% of our workforce across France, Spain, Portugal and Belgium -now represents 83% of our total energy consumption (compared with 59% the previous year)

Action 4 – ESG-related services development

Aware that technological innovation and environmental issues are now inextricably linked, Inetum integrates sustainable development into the solutions and services it offers its customers. This ambition for “impact-driven” digitization is underpinned by a program to raise awareness and train employees in digital responsibility (digital footprint, eco-design, accessibility and IT security), incorporating modules from the *Institut du Numérique Responsable*, of which Inetum is a member in France.

Action 5 – Supply-chain decarbonization

See section IV.1.c Management of relationship with suppliers

Action 6 – Resource use, circular economy and e-waste reduction

Building on the measures already implemented to extend IT equipment lifespan, promote repair, reuse and responsible recycling, Inetum is strengthening its Group-wide approach to electronic-waste prevention and responsible end-of-life management. Over the past years, several countries have significantly reduced their e-waste intensity thanks to extended equipment usage, controlled replacement cycles and refurbishment programmes, confirming the relevance of this approach.

As the Group continues to harmonise its data-collection processes and reinforce the traceability of its treatment channels, Inetum is now working on establishing a consolidated measurement framework for all countries. This enhanced methodology will enable the Group to define a science-based, multi-year quantitative target, to be formally adopted once data comparability and maturity are secured across geographies.

In parallel, Inetum continues to prioritise reuse, refurbishment and recycling through approved partners and is progressively strengthening transparency and reliability across its e-waste management system, in line with circular economy best practices and upcoming CSRD requirements.

Inetum demonstrates its commitment to responsible resource management and circularity through its Group Environmental Policy and Group Procurement Policy. These frameworks promote efficient resource use, waste prevention, and integration of sustainability criteria in all procurement decisions. These include:

- Reducing and recycling waste
 - Implementation of waste sorting and recycling systems across sites.
 - Partnerships with Recyclia (Spain) for WEEE, batteries, and electronics recycling, and Ecoembes for packaging compliance, with over 7 tons of packaging recycled in 2024.
 - Collaboration with adapted work organizations in France (Élise, ESAT) for waste collection and responsible services, combining environmental and social impact.
- Extending IT equipment lifespan
 - Preventive maintenance and strict governance through the IT Usage Charter: regular updates, secure configurations, VPN use, and prohibition of unauthorized installations.
 - Measures to avoid premature replacements (e.g., physical protection, antivirus, controlled usage)
- Repair, refurbishment, and donations
 - Integration of repair and maintenance clauses in supplier contracts.
 - Reuse and donation programs via initiatives like Circular Place and the Digitalization for Inclusion Project in Spain, giving a second life to devices and reducing digital exclusion.

Action 7 – Employee training and awareness in environmental issues

Through its e-learning platform, the Inetum Learning Academy, the company builds environmental awareness with targeted modules that address practical and impactful themes:

- **Waste Management:** Guidance on sorting practices and sustainable behaviors to reduce waste.
- **Carbon Footprint and Climate Change:** How measuring emissions helps identify energy savings, reduce greenhouse gases, and demonstrate organizational commitment.
- **IT Sustainability, including Eco-Development:** Understanding the environmental impact of digital activities and promoting responsible usage and digital best practices

In 2025, Inetum enhanced its engagement strategy with a new program integrated into its professional messaging platform, delivering short, frequent ESG-focused learning sessions directly in employees' daily workflow. Initially deployed for cybersecurity awareness, this tool introduced its first ESG module on environmental impact and digital responsibility, presenting Inetum's environmental objectives to all staff. Since 2020, 69,1% of employees have completed environmental awareness and training, including 7510 employees in 2025, reinforcing knowledge and fostering a culture of sustainability across the organization.

In addition to digital learning initiatives, Inetum also reinforces environmental awareness through interactive, team-based workshops deployed locally. In Tunisia, for example, the company organized a Climate Change Fresque Quiz workshop, designed as an engaging and educational moment combining interactive quizzes, collective challenges, and discussions on climate issues.

Focus: Environmental commitment and resource preservation

Linked SDGs: SDG 13: Climate Action / SDG 15: Life on Land

Why it matters

The ecological transition is one of the most pressing global challenges. Beyond reducing our own carbon footprint, Inetum is committed to tangible local actions that protect biodiversity, restore ecosystems, and promote sustainable behaviors. These initiatives demonstrate how collective engagement can translate into measurable environmental impact.

Local engagement:

Mexico: Promoting environmental responsibility and community well-being

- **Initiative in Parque Naucalli:** Inetum volunteers gathered in Naucalli Park, one of Mexico City's major green spaces, to collect garbage and repaint benches, playgrounds, and exercise equipment. This action reaffirmed our commitment to preserving natural areas and enhancing community spaces.
- **Plastic-Free July initiative:** Inetum in Mexico joined the global Plastic-Free July movement through the internal challenge #MenosPlásticoMásPlaneta, encouraging employees to reduce single-use plastic bottles. Staff were invited to use thermoses and reusable cups, promoting sustainable habits and reducing carbon footprint through simple, impactful actions.

Bulgaria: Preserving nature and heritage

- **Volunteering Day at Rila National Park:** Over 100 employees joined forces to restore several kilometers of eco-trails around the UNESCO-listed Rila Monastery. The team renovated benches, tables, and shelters, and improved a nature path designed for people with disabilities—combining environmental protection with accessibility and cultural heritage preservation.
- **“New Forest for Sofia” initiative:** Inetum volunteers and their families planted 700 trees on municipal land near Busmantsi village. This afforestation project aims to create a green belt around Sofia, improving air quality and biodiversity.

Tunisia: Driving everyday eco-responsibility

- **Eco-Responsible challenge:** Employees were encouraged to adopt simple, impactful habits—such as reducing paper printing and using reusable mugs. The challenge was gamified to boost engagement and reward sustainable behaviors.

- **Beach cleanup campaign:** In partnership with a local environmental association, teams participated in waste collection and sorting activities along Tunisia's coastline. Volunteers received training on recycling practices, reinforcing awareness and action.

Peru: Bring your batteries to life! campaign

- Inetum joined the Ecopilas Foundation's campaign "Give Life to Your Batteries!", encouraging employees to adopt battery collectors to recycle this type of waste. More than 100 mini collectors were distributed to our staff, promoting responsible disposal and circular economy practices.

Portugal: Forest regeneration in Sintra-Cascais Natural Park

- Inetum participated in an environmental restoration initiative at the Sintra-Cascais Natural Park, promoted by the association Plantar uma Árvore in partnership with the Institute for Nature Conservation and Forests. The project focused on regenerating native forest, enhancing biodiversity, and reducing wildfire risk. As part of this action, 39 trees were planted, with an estimated carbon sequestration potential of approximately 23.4 tons of CO₂ over their lifetime.

Colombia: Planting trees in Guatavita

- Inetum participated in a tree-planting day in Guatavita, in collaboration with the Arbolea Foundation. A total of 64 native trees were planted to help restore ecosystems and promote biodiversity. The initiative was complemented by awareness campaigns on environmental care through publications on Viva Engage, encouraging employees to take an active role in protecting nature.

Spain: Promoting sustainability and community engagement

- **Reverse Forest-Revertia initiative:** Inetum participated in the "Reverse Forest-Revertia" program to regenerate forests through the planting of native species. This action aims to protect biodiversity and offset part of the environmental impact, in collaboration with the waste management company Revertia.
- **Eco-meeting of the Recyclia Foundation:** We took part in the XIII Eco-meeting organized by the Recyclia Foundation, emphasizing the importance of Extended Producer Responsibility (EPR) to achieve European goals on circularity and decarbonization.
- **Sustainability Movers 2025:** Inetum was invited to the Sustainability Movers 2025 event by Global Compact Red España, a flagship annual gathering that celebrates companies driving sustainability and advancing the 2030 Agenda for a more responsible economy.
- **Campaign "Bring your batteries to Life!":** Through the Ecopilas Foundation campaign, Inetum encouraged employees to adopt battery collectors to promote recycling. Over 500 mini collectors were distributed to staff across Spain.
- **Donation of electronic devices:** In 2025, Inetum donated 262 electronic devices to NGOs and foundations to foster reuse, reduce the digital divide, and support environmental sustainability. Part of these donations benefited victims of the DANA floods in Valencia in 2024.
- **Collaboration with Hilario Cruz Association:** As part of Voluntary Day, 25 Inetum volunteers worked with the Hilario Cruz Association in Bizkaia to preserve and clean La Arena beach dunes. After training, they removed 21 kilograms of invasive plants, contributing to local ecosystem conservation.
- **LIBERA Project:** Inetum participates in the "LIBERA" project, created by SEO/BirdLife in alliance with Ecoembes, to fight littering and free nature from waste. In 2025, Inetum volunteers carried out 29 cleanup actions across beaches, forests, mountains, and fields. These activities not only protected natural environments but also strengthened team spirit among colleagues.

c. Metrics and targets (Climate)

ESRS Disclosure Requirements		Data Tables
Targets related to climate change mitigation and adaptation - Scopes 1, 2 & 3 targets	(E1-4)	<p>TOP4 (Belgium, France, Portugal, Spain) Core Indicators & Other Group Climate Reporting & Coverage Indicators</p> <p>Targets:</p> <p>LBO ESG KPI :</p> <p>Employee carbon intensity: Reduce average carbon footprint per employee by 45% by 2029 (vs. 2019 baseline), covering 80% of the workforce (France, Spain, Portugal, Belgium).</p> <p>SBTi alignment :</p> <ul style="list-style-type: none"> Group Scope 1 & 2 absolute emissions: Reduce total Scope 1 and 2 GHG emissions by 42% by 2030 (vs. 2023 baseline), Group-wide. Group Scope 3 absolute emissions: Reduce total Scope 3 GHG emissions by 25% by 2030 (vs. 2023 baseline), covering capital goods, fuel- and energy-related activities, business travel, and employee commuting. Group Supplier engagement: Ensure that 74% of suppliers by spend (purchased goods and services) have science-based targets by 2030.
Energy consumption and mix	(E1-5)	TOP4 (Belgium, France, Portugal, Spain) Core Indicators & Other Group Climate Reporting & Coverage Indicators
Gross Scopes 1, 2, 3 and Total GHG emissions	(E1-6)	TOP4 (Belgium, France, Portugal, Spain) Core Indicators & Other Group Climate Reporting & Coverage Indicators
Targets related to resource use and circular economy	(E5-3)	TOP4 Employee e-waste intensity: Inetum plan to establish in 2026 the definition of a science-based reduction target for employee-generated e-waste

TOP4 (Belgium, France, Portugal, Spain) Core Indicators

Core Indicators		Total TOP4		
		2023	2024	2025 ⁽¹⁾
Energy	Total Energy consumption (MWh) - Gas, Electricity	8 392	7 910	5 280
	Coverage of energy consumption volumes (ratio of square meters collected) ⁽²⁾	97,2% ⁽³⁾	97,2%	96,4%
	Total renewable energy consumption (MWh)	4 807	4 628	4 384
	Percentage of total energy consumption from renewable sources	57%	59%	83%
Travels	Distance travelled (thousands km) - Flights, Rental Cars, Group Car Fleet, Train	60 207	51 302	49 336
Wastes	Volume of e-waste (tons) - including hazardous waste	20	21	11
	Volume of other waste (tons)	166	111	108
	Total volume of waste (tons)	186	132	119
Emissions (LBO approach)	Fuel Emissions (tCO ₂) - Scope 1 (Gas and Fleet Car)	6 236	5 553	4 331
	Electricity Emissions (tCO ₂) - Scope 2 (Market Based)	317	308	78
	Business travel Emissions (tCO ₂) - Partial Scope 3 (Flights, Rental Cars, Train)	2 280	2 535	1 865
	Carbon footprint/employee (from emissions above)	0,414	0,392	0,320

⁽¹⁾ For 2025 changes, refer to section I.2 Basis for preparing the sustainability statement (BP)

⁽²⁾ For some of its rented office spaces, such as coworking facilities, Inetum does not have access to energy consumption data.

⁽³⁾ Estimated based on 2024 data

Other Group Climate Reporting & Coverage Indicators

Other Reporting & Coverage Indicators		Metrics Evolution			Group Coverage
		2023	2024	2025 ^{(1) (2)}	
Training	Cumulative percentage of employees trained in environmental topics	20%	37%	69%	✓
Certification	Percentage of headcounts working in ISO14001 certified countries	30%	33%	37%	✓
GHG Emissions (SBTi Approach)	Total gross Scope 1 (tCO ₂)	8 044	6 754		✓
	Total gross Scope 2 (tCO ₂) -Market Based	1 710	1 871		✓
	Total gross Scope 3 (tCO ₂)	167 725	166 586		✓
	Total Downstream (tCO ₂)	17 591	18 642		✓
	Total Upstream (tCO ₂)	150 133	147 944		✓
	Total Scope 1-2-3 (tCO ₂)	177 479	175 211		✓

⁽¹⁾ For 2025 changes, refer to section 1.2 Basis for preparing the sustainability statement (BP)

⁽²⁾ The 2025 Group carbon footprint is currently being completed.

LBO ESG KPI's

The emissions measured cover Inetum's four main countries: Belgium, France, Portugal, and Spain, i.e. 80% of the Group's workforce at 31/12/2025 (85% at 31/12/2021, base year for KPI definition)

Source of emissions considered:

- Business travel (Inetum car fleet and purchase of trips: flights, rental cars, trains)
- Energy consumption (Inetum offices)

The carbon footprint emissions from our activity are measured by applying an emission factor to volume of consumption: by default, the emission factor communicated by our suppliers, to the distances travelled or energy consumed. If not, we apply the reference published by a recognized body (e.g. ADEME, in France, DEFRA and Catalan Office in Spain). Otherwise, the footprint is measured based on historical data (same or similar country).

KPI #1 (Env) CO2 Emissions per Employee	2021	2022	2023	2024	2025	Target 2028
Percentage of reduction from baseline 2019	51%	31%	34%	38%	49%	45%

III. SOCIAL INFORMATION

1. Own workforce (ESRS S1)

a. Strategy

i. Policies (S1-1)

At Inetum, we believe that a positive human future in a technology-driven world depends on empowered, fulfilled, and engaged talents. Our HR strategy is designed to support this ambition by creating an environment where every employee can thrive, contribute meaningfully, and grow professionally.

Inetum's approach to managing workforce-related impacts, risks, and opportunities is implemented through its Human Resources (HR) strategy.

Our strategy is structured around six foundational pillars:

1. Talent attraction and recruitment: promoting diversity, inclusion, and alignment with our values.
2. Talent retention: fostering a culture of recognition, mobility, and long-term engagement.
3. Health, safety and well-being: ensuring a safe, supportive, and flexible work environment.
4. Talent and skills development: investing in continuous learning and future-ready capabilities.
5. Inclusion and diversity: embracing multidisciplinary and cultural richness as drivers of innovation and human growth.
6. Social dialogue

The Group's commitment to upholding human rights, including labour rights, is outlined both in its Code of Ethics and Sustainable Procurement Charter. Inetum respects international fundamental human and labor rights standards enshrined in the Universal Declaration of Human Rights and included in the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work.

Inetum is guided by the authoritative global frameworks such as the principles of the UN Global Compact and complies with international human rights standards, local labor laws and sector-specific benchmarks. The Group is committed to fostering a workforce that operates in a fair, safe and inclusive environment. Its employment policies are designed to ensure that all employees are treated equitably, with opportunities for development and well-being.

After the deployment of the Inetum Way in 2024 (Purpose & Values), the launch of SPARK in 2025, our new leadership model, marked a significant step forward in embedding our values into everyday behaviors and decision-making. These initiatives reflect our ambition to build a company culture where leadership is shared, inclusive, and impactful at every level.

Talent recruitment and retention policies

a. Recruitment policy

Target: maintain a global unmanaged attrition rate below 15% by 2028, reinforcing its commitment to employee engagement and long-term retention.

IT services being a people business, the Group's talent recruitment policy is a key element in driving its sustainable growth while ensuring the well-being of its employees. This strategy is designed to foster a diverse workforce, bringing together a range of profiles, experiences, and perspectives.

In 2025, the Group recruited 4 650 employees, its employer brand focusing on promoting its values (see section d. below on Company culture), the diversity of its projects, and a dynamic work environment.

To further enhance its recruitment efforts in a competitive market, Inetum has implemented a range of tools aimed at improving the candidate experience – dedicated career site, digital candidate journey, active engagement through social media platforms like LinkedIn. The Group also frequently participates

in recruitment events and school initiatives (courses, conferences, workshops) to connect with potential talents.

A key component of the Group's recruitment strategy is its employee referral (co-optation) program, which has been particularly successful in France and in Spain. In France, 31% new hires in 2025 came through referrals, while in Spain, 24,5% of new recruits were sourced through employees' professional networks.

The Group is also committed to training and passing on knowledge to young talents: in 2025, over 639 interns, and work-study students (trainees and apprentices) were recruited at Inetum.

FOCUS: Talent recruitment and inclusive hiring

Linked SDGs: SDG 8: Decent work and economic growth, **SDG 10:** Reduced inequalities

Why it matters

Recruitment is not only about filling positions. It is about shaping the future of the organization and society. At Inetum, we believe in recruiting differently: fostering diversity, anticipating skills needs, and creating opportunities for all. Our initiatives aim to strengthen our employer brand, engage with future talent, and ensure ethical, inclusive hiring practices aligned with our values.

Recruiting differently

- **Commitment to diversity and inclusion**
In 2025, Inetum launched a training and awareness campaign on non-discrimination targeting the Recruitment team, as well as managers and technical experts involved in hiring processes, to ensure complete objectivity in candidate selection. A total of 280 employees were trained as part of this initiative. In parallel, additional training modules are available to all employees through the Learning Academy, including specific content supporting the recruitment of people with disabilities.
- **Engagement beyond business: Course Croisière EDHEC 2025**
Inetum supported the participation of the 63rd class of the École militaire interarmes (EMIA) in the Course Croisière EDHEC, Europe's largest student regatta. This partnership highlights our commitment to institutions and social impact, promoting resilience and inclusion through sport. Four sub-lieutenants and a wounded soldier represented the association La Voile Pour Se Reconstruire, carrying values of solidarity and perseverance.
- **Employer brand in action**
Inetum promotes innovative recruitment approaches by creating informal and engaging opportunities to connect with talent. In partnership with Crédit Agricole Technologies et Services, our School Relations team co-organized an afterwork event at Montpellier YNOV Campus, offering students a chance to discover Inetum in a convivial setting. This initiative reinforces our employer brand and builds authentic connections with future professionals.

b. Onboarding

Inetum has elaborated an onboarding policy to ensure a smooth pre-integration process for new talent. This program begins with a welcoming message from the Chairman and CEO, followed by an introduction to the Group's core values, its HR policy, and the highlights of the year (i.e. Group results, strategic plan, AI strategy and ESG KPIs). Upon joining the Group, new employee participates in an introduction program. This includes meeting key contacts, getting acquainted with internal tools, and access to all the information required to facilitate their first steps within Inetum. To continuously improve the recruitment process, Inetum regularly collects feedback through surveys submitted to new employees.

c. Career development and internal mobility

Target: 100% of eligible employees with a goal plan set by 2028.

In a constantly changing environment, Inetum believes that each employee should have the opportunity to grow and shape their own professional journey. A central tool in this process is the annual appraisal interview conducted by the employee’s manager. This interview serves three main purposes: to assess the employees’ job performance through a skills evaluation, to discuss their career development expectations and to identify their training needs. At the conclusion of the appraisal interview, an action plan is developed, which includes specific milestones such as training, additional responsibilities, and regular feedback. When an employee voluntarily leaves the Group, an “off-boarding” process is deployed, and the departing employee is invited to share its feedback with the HR teams.

In January 2025, Inetum launched **SuccessFactors Employee Central**, a major milestone in its HR digital transformation. This new platform is part of the Group’s “Winning Team” initiative and reflects its commitment to enhancing employee experience and career development.

SuccessFactors offers an integrated interface for HR processes, including onboarding, performance management, training, compensation, and succession planning. It empowers employees with easier access to career tools and supports managers in delivering personalized development plans. New features are progressively introduced into the platform to support continuous improvement.

Moreover, internal mobility, both within and across Areas, is a cornerstone of Inetum’s approach to talent retention. The Group’s wide range of business activities and geographical diversity offers employees numerous career progression opportunities, whether through role changes or geographical relocation. Looking ahead, Inetum is committed to ensuring that all employees have clear development pathways supported by structured goal-setting and continuous learning opportunities. The Group aims to strengthen its culture of growth by maintaining comprehensive development plans for eligible employees and by expanding access to training programs across all regions, reinforcing its ambition to foster skills enhancement and career progression for everyone. In addition, Inetum ensures that employees receive regular performance and career development reviews, supported by digital tools and structured processes to promote transparency and continuous improvement.

d. Company culture

In 2025, Inetum took a significant step forward in strengthening its culture by launching **SPARK**, a new leadership model designed to align managerial practices with the Group’s values and the Inetum Way (launched in 2024). Developed through a collaborative process involving feedback from employees across all levels, SPARK reflects the shared ambition to foster a workplace where everyone can make an impact, grow, and help others grow. SPARK is a guiding model that supports decision-making, collaboration, and personal development. It is progressively embedded into key HR processes such as performance reviews, career development dialogues, and training programs.



Internal communications and engagement campaigns followed throughout the year to onboard employees into the components of this new culture. The Spark program combines instructor-led sessions for executive committees and HR leaders with tailored e-learning modules for middle managers and individual contributors, ensuring consistent engagement across all levels.



To share and celebrate the projects which best bring this culture to life, the Group organized in June 2025 the second edition of the Digital Impact Awards. All employees were invited to submit their project in several categories highlighting the

different dimensions of the company's purpose and values. Over 100 projects were submitted, then shortlisted by a vote of the Executive Committee members. The Senior Leadership Team elected the 8 winning teams during their July seminar – each awarded with 1,000€ to donate to the charity project of their choice.

Health, safety and well-being at work policies

a. Health and safety fundamentals

Target: 100% of countries offering the possibility to access to health insurance and a work-injury or accident ratio kept below 0.5% of average headcount by 2028

Inetum places the health and safety of its employees at the forefront of its operations, complying both with national occupational safety standards and international guidelines. The Group implements comprehensive risk management systems, including regular health and safety assessments, safety training, and the promotion of a culture of continuous improvement to mitigate workplace hazards. Preventive action plans are regularly developed and updated to manage these risks. Inetum is committed to maintaining comprehensive health coverage for all employees across every country where the Group operates, ensuring that access to health insurance remains a universal standard within the organization.

Inetum is committed to continuously improving workplace safety by reinforcing preventive measures and monitoring performance indicators. The Group aims to maintain a consistently low level of work-related incidents relative to its workforce, ensuring that health and safety remain a priority across all operations.

The Group adheres to multiple ISO standards, including ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), and ISO 45001 (Occupational Health and Safety Management System). Notably, Inetum's offices in Romania and Spain have obtained ISO 45001 certification for their effective implementation of an Occupational Health and Safety (OHS) management system, designed to minimize the risk of accidents in all areas of the company. Additionally, Spain is recognized as a *Healthy Company*, in accordance with WHO guidelines, and has established a Health Environment Commission to centralize employee-driven initiatives related to health and well-being in the workplace.

Inetum is committed to maintaining comprehensive health coverage for all employees across every country where the Group operates, ensuring that access to health insurance remains a universal standard within the organization. In addition, the Group reinforces its health and safety culture by conducting regular risk assessments across operational sites and implementing preventive measures to minimize workplace hazards. These actions are supported by continuous monitoring of performance indicators and improvement plans, ensuring that health and safety remain a priority throughout all operations. Inetum commits to offer the possibility to access health insurance across all countries where the Group operates as a permanent standard, ensuring universal access to health protection.

Inetum aims also to maintain a consistently low level of work-related incidents, with a target ratio of work injuries versus total headcount, below 0,5%, to be achieved by the end of 2028. This objective reinforces our commitment to occupational health and safety across all operations.

b. Well-being

Inetum is also committed to protect the psychological safety and well-being of every individual, whether in the workplace or working remotely from client sites or from their own home. This commitment is reflected through various initiatives, including the selection of workspaces (ergonomic workspaces, safe environment, wellness programs), actions aimed at fostering team spirit, and maintaining constant communication channels with employees.

The Group offers a hybrid and flexible working model that allows employees to combine the benefits of both on-site and remote work. On-site work fosters collaboration and team cohesion, while remote work reduces travel time. The company's offices are designed to support various working styles, offering open spaces for collaboration, networking, and meetings, alongside quieter areas dedicated to individual work.

Through the registration of activities (timesheet platforms), regular surveys are conducted to gauge employee satisfaction with the company, their team, and their specific roles. To identify areas for improvement and implement targeted actions for the benefit of all employees, the Group deployed “Your Voice” in November 2024, its first global Employee Engagement survey (see section IV.1. a. ii Processes for engaging with own workforce and workers’ representatives about impacts).

FOCUS: Employee well-being and engagement

Linked SDGs: SDG 3: Good Health and Well-being / SDG 8: Decent Work and Economic Growth

Why it matters

Corporate social responsibility begins at the heart of the company. Promoting quality of life at work and employee engagement goes beyond improving daily routines: it strengthens cohesion, sparks creativity, and drives collective performance. At Inetum, we believe that empowered and fulfilled employees are key actors in sustainable transformation. Our initiatives aim to create an environment where everyone feels recognized, involved, and aligned with the Group’s values.

Local engagement

Tunisia: The “Happy at Work” program

- **Objective:** Build a positive and collaborative workplace culture by designing collaborative experiences that stimulate collective intelligence and encourage cross-team innovation.
 - embedding mental well-being awareness into the organizational culture to strengthen resilience and long-term performance.

France: new quality of life and working conditions agreement

- Signed in November 2025 to promote well-being at all life stages.
- Measures include mental health support through Teale, paid leave for menstrual health issues, enhanced parental benefits, and a senior part-time option to prepare for retirement.

Spain: Employee support program (PAE)

- **Launch of the Employee Support Program (PAE)**, offering 24/7 assistance for psychological, legal, financial, and everyday needs, plus coaching and support for maternity/paternity and return after long absences.
- Joint Prevention Service is responsible for advising and coordinating the safety management system and promoting health and well-being.

Bulgaria: Promoting health and solidarity

- **Steps challenge:** A collective challenge to encourage physical activity while supporting an educational cause. Funds raised financed the STEM program “A to Z of Teaching STEM,” helping train **500 teachers** and develop innovative learning materials for schools.

France: Mental health awareness with Teale

- **Objective:** Promote mental well-being and support employees through dedicated resources and awareness campaigns.
- **Concrete Actions:**
 - **National engagement:** In alignment with France’s 2025 national cause on mental health, Inetum organized awareness sessions in its main offices (Saint-Ouen, Lyon, Nantes, Toulouse, Lille) to inform employees about mental health, share practical advice, and encourage self-care and peer support.
 - **Digital support via Teale:** Inetum partnered with Teale to provide a comprehensive mental health solution, including personalized diagnostics, newsletters, thematic series, interactive webinars, and access to professional psychologists.
 - **Interactive webinars:** Dedicated sessions for managers and employees focused on building mental health routines and fostering team well-being.

- **Continuous access:** Employees can download the Teale app to access resources anytime, reinforcing a culture of mental health care across the organization.

Training and skills development

Target: an average number of 15 to 20 training hours per employee to be achieved by 2028

To maintain its competitive edge and ensure customers' satisfaction and retention, Inetum recognizes the importance of anticipating market changes and constantly adapting to changing customers' needs. The Group prioritizes the upskilling and reskilling of its employees to equip them to face the rapid pace of technological developments, and to foster their career progression and professional growth. It offers various training programs that enable employees to obtain certifications in key technologies – such as Cloud computing, SAP, Microsoft and Low Code platforms – and to stay on top of the latest technologies, notably GenAI.

The Inetum Learning Academy, an e-learning platform accessible to all the employees of the Group, offers over 300 courses on a variety of topics, including cybersecurity, artificial intelligence, project management, lean and agile management, design thinking, eco-design, IT sustainability, cloud, data and programming language. It allows the Group to regularly update the training programs to meet the evolving needs of the business ecosystem, as well as stakeholders' expectations.

The Inetum Learning Academy also serves employee awareness on ESG topics such as:

- Compliance
- Data protection
- Fire safety
- People safety
- Disability
- Psychosocial risks
- Sexism
- Working hours
- Remote work

To ensure the effectiveness of its training programs, Inetum conducts evaluations measuring employee satisfaction and the successful acquisition of skills. This feedback loop allows Inetum to continually refine and adapt its training offerings, aligning employees' skills with customers' needs.

Inetum targets an average number of 15 to 20 training hours per employee to be achieved by 2028, supporting the Group's ambition to foster upskilling and reskilling across all regions.

FOCUS: Training and skills development

Linked SDGs: SDG 4: Quality Education

Why it matters

Continuous learning and skill development are essential to foster leadership, strengthen organizational resilience, and prepare employees for evolving challenges. Inetum invests in innovative programs to empower managers and teams, ensuring agility and excellence in a rapidly changing environment.

Approach

Inetum promotes a culture of lifelong learning through blended programs combining digital tools, collaborative platforms, and practical workshops. These initiatives aim to make training accessible, relevant, and impactful for all employees.

Launch of the Managers' Academy

In 2025, Inetum introduced the Managers' Academy to provide tailored support for managers and team leaders. The program combines:

- Online learning: A 3h30 digital course via LAI as a mandatory prerequisite.

- Action-based workshops: Half-day sessions in small groups, with a full-day module for beginners covering management fundamentals.
- Managers completing the online module receive personalized training plans aligned with their development needs and validated by their N+1.

Global sales training program: Driving excellence in complex sales

In November 2025, Inetum launched a strategic development program to strengthen the advanced commercial capabilities of its key account managers and sales specialists. Focused on reinforcing complex deal management through a common qualification framework, the initiative aimed to enhance rigor, alignment, and execution across global sales teams.

Upskilling Account Managers on future-proof offerings

Inetum launched a comprehensive training plan to strengthen account managers' expertise in the Group's latest solutions, particularly within the Solutions business line, aiming to build future-proof skills and enhance employability. This program, initiated in 2025 and continuing in 2026, ensures account managers are equipped with cutting-edge knowledge and tools to deliver value-driven solutions and maintain a competitive edge in the market.

Finance training program: Strengthening financial expertise

Inetum launched a strategic finance training program in France to strengthen compliance, accuracy, and process excellence. Initially deployed with controlling teams, it will be progressively rolled out across the Group to ensure consistent capabilities and best-practice alignment globally.

Cybersecurity awareness program

In 2025, Inetum deployed an innovative cybersecurity training program for 20,000 employees worldwide. Key features include short, frequent modules integrated into daily workflows via collaboration tools. Topics such as phishing, data breaches, smishing, and malware.

ESG awareness program

Building on the cybersecurity program, Inetum launched ESG-focused micro-learning sessions in 2025. Delivered through the same platform, these modules cover environmental impact and digital responsibility.

Diversity, inclusion and equal opportunities policy

Target: increase the ratio of women in the Senior Leadership Team to 19.96% by 2028

Inetum has implemented a diversity and inclusion policy that ensures all employees, regardless of gender, ethnicity, religion, or background, have equal opportunities for career advancement and representation in decision-making positions. The Group is committed to fostering an inclusive environment across all managerial levels to attract and retain talent from diverse backgrounds and cultures. To ensure a safe working environment for all, protocols have been deployed in France and Spain to prevent and address moral and sexual harassment.

Inetum reinforces its commitment to creating a safe and inclusive workplace by deploying mandatory training programs on discrimination and harassment across all regions. These programs are regularly updated to reflect best practices and regulatory requirements, ensuring that employees are equipped to recognize, prevent, and address inappropriate behaviors. This initiative is part of the Group's broader diversity and inclusion strategy, aimed at fostering respect and equal opportunities for all.

To reinforce its diversity and inclusion policy, Inetum has established a formal remediation procedure for victims of discrimination and/or harassment through its Group Whistleblowing System and Code of Ethics. Employees, applicants, and third parties can confidentially report incidents via the secure Whispli platform, with guarantees of strict confidentiality, protection against retaliation, and (where permitted) anonymity. Each alert is acknowledged, assessed for admissibility, and handled through a structured process—pre-analysis, investigation (with HR involvement for discrimination/harassment cases), and corrective actions—culminating in a written, reasoned outcome for the victim. Where necessary, measures include disciplinary sanctions and/or legal proceedings, alongside appropriate support. This

remediation framework ensures timely, fair, and transparent case management, reinforcing Inetum's commitment to a safe and respectful workplace.

a. Gender diversity

Inetum is committed to increase the diversity of its workforce and, more specifically, has set an ambition of increasing the share of women in executive and managerial positions by 2028, i.e. at least 20% of women in the Senior Leadership Team. This ambition relies notably on the systematic inclusion of 50% of women profiles in all shortlisted candidates for a top management position. It is integrated into Inetum's broader diversity policy, with associated performance indicators detailed in the *Metrics and targets*' section below. Inetum is committed to fostering diversity and inclusion across all levels of the organization. The Group aims to strengthen gender balance within leadership roles, promote opportunities for young talent. These actions are part of a broader strategy to create an equitable, respectful, and inclusive workplace culture. For the 2025 financial year, UES Inetum in France achieved a score of **94 out of 100** on the professional gender equality index, compared with **93/100** in 2024 and **92/100** in 2023. This continuous improvement demonstrates the positive impact of the actions undertaken to promote gender equality and equal access to professional opportunities within the organisation.

b. Cultural and generational diversity

The Group leverages cultural diversity and recognizes it is a key asset for the company, allowing the Group to engage with various cultures, shaping its global identity. In 2025, Inetum operated in 19 countries. Moreover, fostering knowledge sharing across generations is central to Inetum's diversity and inclusion policy. With an average employee age of 40, 29 in 2025, Inetum actively supports the professional integration of younger employees through targeted partnerships with schools and personalized development programs.

c. Inclusion of people with a disability

Inetum is committed to creating a workplace that gives equal recruitment opportunities and offers the best working conditions for people with disabilities. The company actively participates in inclusive recruitment forums and works with specialized organizations to recruit and mentor employees with disabilities. In 2025, Inetum kept promoting this active inclusion policy in its main operating countries, France, Spain, and Portugal. The company also aims to make digital technology more accessible to people with a disability, as reflected in its Sustainable Procurement Charter, which includes a provision giving priority to suppliers that employ people with disabilities.

In the 3 main countries where Inetum operates, the employment rate of disabled employees continues to rise. The success of our disability policy relies on sharing the subject of disability with all the company's players and professionals.

FOCUS: Diversity, inclusion and equal opportunities

Linked SDGs: SDG 5: Gender Equality, SDG 10: Reduced Inequalities

Why it matters

Building an inclusive workplace is essential for innovation, collaboration, and social impact. At Inetum, diversity and equal opportunities are not just principles. They are transformation drivers. By promoting gender balance, supporting underrepresented groups, and fighting discrimination, we create an environment where everyone can thrive and contribute to sustainable growth.

Disability: building awareness and accessibility

- **Tech'Ability: Innovation for awareness:** Inetum in France introduced Tech'Ability, an interactive game developed in collaboration with Télécom SudParis and our Mission Handicap team. Designed to help employees better understand the daily challenges faced by people with disabilities, such as blindness, ADHD, Parkinson's disease, and diabetes, this initiative combines education and innovation. By offering a playful and engaging experience, Tech'Ability fosters empathy and encourages dialogue on inclusion. Employee participation is essential to support continuous improvement of this tool.

- **ADHD in Tech charity webinar** : Inetum Poland hosted a charity webinar titled “ADHD at Work in IT: A Challenge or a Superpower?”, highlighting the importance of ADHD diagnosis, the strengths of neurodivergent employees in software testing, and the challenges they may face in the IT sector. All proceeds supported Fundacja ADHD to help finance diagnostics for adults with limited financial resources.
- **Talents Handicap forum**: From June 6 to June 26, 2025, Inetum took part in the 9th IT edition of the Talents Handicap online forum, a key event in France for promoting employment opportunities for candidates with disabilities. This engagement reflects our commitment to providing an inclusive, equitable, and accessible work environment for all. We believe that disability is a source of creativity, innovation, agility, and resilience.
- **SEEPH 2025: Inclusion in action**: During the European Week for the Employment of People with Disabilities (SEEPH), Inetum organized multiple awareness activities across France. Highlights included:
 - **IA & Handicap Summit (Lille)**: A morning of discussions on inclusive artificial intelligence, featuring roundtables and innovation showcases.
 - **Escape Games (Lyon, Montpellier, Grenoble, Aix-Marseille, Paris)** : Immersive experiences designed to raise awareness among employees and students during onboarding and partnership events.

Promoting gender diversity in tech:

Inetum is committed to fostering gender diversity and inclusion in the technology sector through partnerships, mentoring programs, and awareness initiatives. In 2025, several impactful actions were launched to break stereotypes, encourage vocations, and support women’s leadership.

- **France: External engagement and partnerships**: Inetum participated in its first event organized by the **Femmes@Numérique** Foundation, titled “Ces femmes Role Model de la Tech!”. This inspiring event brought together influential speakers who shared their journeys, convictions, and practical advice on confidence, networking, and leadership. The initiative aligns with our Diversity & Inclusion strategy, aiming to promote tech careers to women of all ages—from students to professionals in career transition—while dismantling stereotypes and creating role models. Through partnerships with **Elles Bougent**, **Femmes@Numérique**, and **DesCodeuses**, Inetum actively engages in schools and universities to raise awareness about digital careers. These collaborations include mentorship programs, workshops, and participation in events such as the Youth Camp at École 42, training 50 girls in cybersecurity, AI, and coding.
- **Portugal and Spain: empowering women**: In Portugal, Inetum signed a partnership with the Professional Women’s Network Lisbon (**PWN Lisbon**) a non-profit organization dedicated to the professional development of women. This collaboration reinforces the tech giant’s commitment to diversity and inclusion, with a strong focus on female empowerment in the technology sector. Additionally, the **Wom Mentoring Program**, launched in Spain and Portugal, fosters women’s visibility and career growth through structured mentor-mentee sessions, creating a strong support network across geographies.

Strengthening inclusion and preventing discrimination

Inetum reinforces its commitment to creating a safe and respectful work environment through concrete measures across its geographies.

- **Spain: LGBTI inclusion plan**: In Spain, the company implemented an LGBTI diversity plan, introducing equity measures agreed with employee representatives and launching the **Rainbow Badges** campaign to make this commitment visible. A dedicated protocol was also established to prevent, detect, and act against discriminatory harassment based on sexual orientation, gender identity, and family status.
- **France: Fighting harassment and discrimination**: Inetum strengthened its approach by designating HR managers as local referents for harassment and discrimination, ensuring proximity and efficiency in handling cases. Additional health and safety referents were appointed to support risk prevention. These actions complement our Mission Handicap and contribute to fostering an inclusive, equitable, and secure workplace for all employees.

Social dialogue policy

Inetum has established a formal social dialogue policy that promotes open, constructive, and respectful communication between management and employee representatives. This policy is implemented in full compliance with national labor laws, collective bargaining agreements, and relevant international labor conventions, including those of the International Labour Organization (ILO). It also aligns with the principles of the United Nations Global Compact, particularly Principle 3, which advocates for the freedom of association and the effective recognition of the right to collective bargaining.

The company ensures regular and structured engagement with social partners across its entities, fostering a culture of transparency and inclusion in decision-making processes. Key topics addressed through social dialogue include working conditions, organizational changes, employee well-being, and workplace rights. Inetum monitors the effectiveness of its social dialogue practices through indicators such as the number of formal consultations held annually, and feedback from internal engagement surveys.

Inetum is committed to strengthening social dialogue across all its entities by ensuring broad coverage of collective agreements and representation mechanisms. The Group aims to maintain and expand these practices so that employees in every country benefit from structured engagement channels and representation, reinforcing its commitment to transparency and inclusion in decision-making processes.

ii. Processes for engaging with own workforce and workers' representatives about impacts (S1-2)

Inetum is committed to build a working environment where everyone feels empowered to voice their concerns and express their views. The company maintains an ongoing social dialogue with its workforce and workers' representatives, through continuous engagement with works councils, ensuring they are regularly informed about the company's guidelines, strategies, and initiatives. The results of engagement initiatives guide internal dialogue and are used to implement targeted actions to enhance workplace conditions, mitigate negative impacts and promote positive ones.

Several key mechanisms are in place to facilitate this dialogue:

- Intranet access for all employees, with a comprehensive platform providing essential tools, resources and communications regarding all policies and processes of the Group: HR, Legal & Compliance, ESG, Commercial Excellence, Training, IT systems, Social Dialog, Group news, etc.
- *Let's Talk* sessions held quarterly by the Executive Committee team to share Inetum's strategy, ambitions, and future perspectives with all employees, with an anonymous Q&A system providing a platform for transparent communication
- *Let's Connect* sessions (regional equivalent of the Group-level Let's Talk)
- Internal digital newsletters
- Annual global Engagement Survey (see box below)

In terms of health and safety, Inetum engages directly with Health and Safety Committees and Occupational Risk Prevention (ORP) Delegates, creating a platform for employees to share suggestions and report potential risks in the workplace. These meetings serve as an essential forum for discussing the current health situation at work, further contributing to a safe and supportive environment.

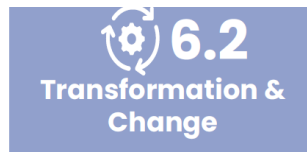
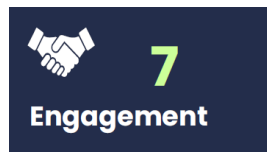
“YOUR VOICE” Employee Engagement Survey in 2025



In November 2025, Inetum conducted its second employee survey at global level, that resulted in a very high participation rate of 73% of the workforce. The anonymous platform also allowing participants to share comments, over 116,000 qualitative opinions were collected.

Progress status:

- Engagement / Diversity & Inclusion: In progress
- Transformation & Change: Stable (unchanged)
- Health & Well-Being: Newly launched



The global results shown above were shared to all employees, and the communication will be followed by 3 phases to ensure the workforce’s feedback is followed with actions: (i) Detailed analysis of the survey results by geographies, business lines and profiles; (ii) Presentation of results and action plans at team level by the managers; (iii) Deployment of action plans at both Group and local levels to address the areas of improvement identified.

b. Processes to remediate negative impacts and channels for own workforce to raise concerns (S1-3)

Inetum is committed to promoting inclusion and diversity in the workplace and has put in place processes to remediate negative impacts. The company has established channels for its own workforce to raise concerns, including a confidential hotline and an online reporting system. Inetum's inclusion and diversity processes include recruitment and hiring practices that are inclusive and free from bias, training and education on topics such as unconscious bias and cultural awareness, employee resource groups to promote diversity and inclusion, a fair and objective performance management process, and a confidential complaints and grievances process. The company's goal is to create a workplace where all employees feel valued and respected, and where diversity is celebrated as a strength.

C. Metrics and targets (social workforce)

Note that social indicators exclude trainees (unless specified) and the CEO.

For complementary information, see section VII Appendices: Methodological note on social data (scope, information gathering and method of consolidation)

ESRS Disclosure Requirements		Data Tables
Characteristics of the undertaking's employees	(S1-6)	Group Level & TOP4 (Belgium, France, Portugal, Spain) Core Indicators: Headcounts, Distribution, Wages
Collective bargaining coverage and social dialogue	(S1-8)	Other Social Reporting & Coverage Indicators: Social Dialog
Diversity metrics	(S1-9)	Group Level & TOP4 (Belgium, France, Portugal, Spain) Core Indicators: Distribution, Recruitment <i>LBO ESG KPI:</i> - Evolution percentage of women within the Senior Leadership Team (+/- Top 150 of the Group) - Evolution of the percentage of young people (under 26 years old) in the total of people recruited annually
Adequate wages	(S1-10)	TOP4 (Belgium, France, Portugal, Spain) Core Indicators: Wages
People with disabilities	(S1-12)	TOP4 (Belgium, France, Portugal, Spain) Core Indicators: Distribution
Training and skills development metrics	(S1-13)	Group Level & TOP4 (Belgium, France, Portugal, Spain) Core Indicators: Training
Health and safety metrics	(S1-14)	Group Level & TOP4 (Belgium, France, Portugal, Spain) Core Indicators: Health & Safety
Remuneration metrics (pay gap and total remuneration)	(S1-16)	Group Level & TOP4 (Belgium, France, Portugal, Spain) Core Indicators: Working conditions
Incidents, complaints, and severe human rights impacts	(S1-17)	Data not published

Group Level & TOP4 (Belgium, France, Portugal, Spain) Core Indicators

Core Indicators		Total Group			Total TOP4			Portugal	Belgium	France	Spain
		2023	2024	2025 ⁽¹⁾	2023	2024	2025 ⁽¹⁾				
Total Headcount as of 31.12	Permanent	23 662	24 181	22 458	20 788	20 069	18 454	1 476	1 025	7 451	8 502
	Fixed term	2 975	1 131	1 125	479	412	388	257	0	9	122
	Others (excluding trainees)	277	228	183	260	210	179	0	0	179	0
	Total without trainees	26 914	25 540	23 766	21 527	20 691	19 021	1 733	1 025	7 639	8 624
Distribution	Men	19 232	18 297	17 098	15 641	14 997	13 842	1 119	791	5 673	6 259
	Women	7 682	7 243	6 668	5 886	5 694	5 179	614	234	1 966	2 365
	% of women employed in the whole organization	29%	28%	28%	27%	28%	27%	35%	23%	25,7%	27%
	% of women in Top Management Level (VP and SLT)	15%	17%	17,01%	NA	NA	NA	NA	NA	NA	NA
	Average age	42	40	40	-	-	-	40	45	42	41
	Average length of service in the Group	7	6	6	-	-	-	3	11	8	6
	Employment of people with disabilities	NA	NA		2,38%	2,42%	2,59%	1,67%	NA	4,69%	1,22%
Wages	Average Annual Salary (€)	39 713 €	40 372 €	43 555 €	- €	- €	- €	37 373 €	63 563 €	53 267 €	40 340 €
	Average wage / legal minimum wage	-	-	-	-	-	-	3,07	2,16	2,46	2,43
	Minimum wage / legal minimum wage	-	-	-	-	-	-	1,18	1,11	1,09	1,00
Recruitment	Permanent	5 478	4 892	3 463	4 271	3 635	2 420	255	32	776	1 357
	Fixed Term	3 353	1 262	1 051	393	351	364	257	0	18	89
	Others (excluding trainees)	159	132	136	154	125	136	0	0	136	0
	Total without trainees	8 990	6 286	4 650	4 818	4 111	2 920	512	32	930	1 446
	Trainees	842	728	503	810	689	483	20	18	36	409
	Total Hires	9 832	7 014	5 153	5 628	4 800	3 403	532	50	966	1 855
	Hires of young employees under 26	-	-	1 219	924	771	740	173	3	223	341
% hires of young employees under 26	-	-	26,22%	19%	19%	25%	34%	9%	24%	24%	
Attrition	Attrition as of 31.12	20,73%	21,75%	18,84%	-	-	-	21,00%	21,56%	18,87%	14,88%
	Unmanaged attrition	15,20%	16,04%	13,36%	-	-	-	-	-	-	-
Training	% of trained employees (% of employees who received skills-related training)	-	-	57,6%	59%	48%	49%	86%	26%	49%	45%
	Number of employees trained	-	-	13 593	12 566	9 838	9 284	1 487	265	3 652	3 880
	Training hours	-	-	379 482	285 531	259 444	266 609	39 598	2 604	76 145	148 262
Health & Safety	Number of workforce injuries	-	-	79	65	70	67	6	7	41	13

⁽¹⁾ For 2025 changes, refer to section I.2 Basis for preparing the sustainability statement (BP)

Other Social Reporting & Coverage Indicators

Other Reporting & Coverage Indicators		Metrics Evolution			Group Coverage
		2023	2024	2025 ⁽¹⁾	
Employee Health & Safety	Percentage of employees working on operational sites that are covered by documented health and safety risk assessments	71%	81%	92%	✓
	Ratio of number of work injuries vs. Headcount within the Group	0,30%	0,34%	0,35%	TOP4
	Number of workforce injuries	65	70	67	TOP4
Social Dialog	Percentage of employees covered by formally elected employee representatives	82%	81%	76%	✓
	Number of employees covered by employee representatives ⁽²⁾	21 527	20 691	18 011	✓
Career Management and training	Percentage of employees who received regular performance and career development reviews	82%	40%	93%	✓
	Percentage of employees who received skills-related training	59%	48%	49%	TOP4
	Average hours of training per employee	23	26	29	TOP4
	Percentage of people with goal plan set	10%	42%	77%	✓
Discrimination and Harassment	Percentage of employees trained on discrimination and harassment	13,4%	30,5%	51,9%	✓
Working Conditions	Number of work-related ill health	65	70	67	TOP4
	Number of employees covered with healthcare	-	-	100%	✓
	Percentage of employees eligible to remote working	-	-	100%	✓
	Average Annual Salary (€)	39 713 €	40 372 €	43 555 €	✓
Diversity, Equity & Inclusion	Percentage of women employed in the whole organization	29%	28%	28%	✓
	Percentage of women at top management level	15%	17%	17,01%	✓
	Percentage of women within the organization's board	14%	14%	30%	✓
	Average unadjusted gender pay gap	-	-	-7%	✓
	Percentage of employees from a minority or vulnerable groups in the whole organization	2,38%	2,42%	2,59%	TOP4
Certification	Percentage of headcounts working in ISO45001-certified countries	30%	33%	37%	✓

⁽¹⁾ For 2025 changes, refer to section I.2 Basis for preparing the sustainability statement (BP)

⁽²⁾ in 2023 and 2024, estimates derived from TOP4 country legislation

LBO ESG KPI's

Evolution percentage of women within the Senior Leadership Team (+/- Top 150 of the Group)

The indicator measures the proportion of women appointed as Senior Leader with an employment contract or a management contract - previously designated as Vice Presidents (VPs) - out of the total number of people in the Senior Leadership Team. Each Senior Leader is officially appointed by the CEO, and depending on their role, participates in various committees and governance bodies.

KPI #3 (HR) Women appointed SLT (previously designated VP)	2021	2022	2023	2024	2025	Target 2028
Percentage of women within the Senior Leadership Team (+/- Top 150 of the Group)	15%	14.20%	14.62%	16,90%	17,01%	19,96%

Evolution of the percentage of young people (under 26 years old) in the total number of people recruited annually:

Percentage of young employees hired with either a permanent or a fixed-term contract and under the age of 26 when hired by Inetum, among the total number of employees hired with either a permanent or a fixed-term contract at Inetum, for the scope covered. Scope: the four main countries: France, Spain, Portugal, and Belgium, i.e. 80% of the Group's workforce at 31/12/2023 (85% at 31/12/2021, base year for KPI definition).

KPI #2 (HR) Hiring of young employees (<26 yo)	2021	2022	2023	2024	2025	Target 2028
Percentage of young people (under 26 years old) in the total of people recruited annually	23%	22.2%	19%	19%	25%	30,01%

2. Affected communities

FOCUS 1: Digital inclusion: Opening digital doors for All

Linked SDGs: SDG 4: Quality Education, SDG 5: Gender Equality, SDG 10: Reduced Inequalities

Why it matters

Access to careers in the digital sector remains uneven, particularly for women and young people from disadvantaged backgrounds. These gaps limit talent diversity and hinder innovation. Inetum is committed to reducing these inequalities by engaging in concrete initiatives that promote gender balance, career guidance, and social inclusion. These actions reflect our ambition to contribute to a more equitable digital society.

Strategic partnerships and local engagement:

- **France: A Strong Partnership Dynamic in 2025**
 - **Elles Bougent:** Partnership signed in February 2025, with an increased focus on hands-on activities. Inetum participated in career forums and the Orientation Week mobilizing female employees to speak in schools and inspire young girls to pursue careers in technology.
 - **Les Décodeuses:** Partnership signed in April 2025. This organization, combining a training center and an inclusion network, enabled Inetum to host practical workshops and mentoring sessions for women transitioning into tech careers.
 - **Proch'Orientation:** Partnership launched in spring 2025 with the Hauts-de-France region. Over 30 employees volunteered to guide young people toward digital careers through a dedicated platform. These three partnerships mark a strategic acceleration: they provide a structured framework for employee engagement and allow us to reach diverse audiences (schoolgirls, women in career transition, students)
- **Tunisia: Showcasing female talent:** On September 13, 2025, Inetum organized the **International Women Developers Day**: an internal event bringing together technical female employees for a breakfast and discussion with senior leadership. The goal: strengthen visibility for women in tech and create local role models.
- **Bulgaria: inclusion and educational support:** Celebration of **International Women's Day** included a solidarity gesture: each female employee received a book whose proceeds fund education for children with special needs through the Dokova & Dokov Foundation. This initiative combines internal recognition with social impact
- **Morocco (2025):** Digital inclusion was reinforced through Busy Boards workshops with Nabda Foundation, enabling children with disabilities to develop sensory and motor skills. These initiatives combined employee engagement with educational impact, ensuring that vulnerable groups gain access to tools that foster autonomy and inclusion

FOCUS 2: Solidarity: Driving impact locally and globally

Linked SDGs: SDG 1: No Poverty, SDG 2: Zero Hunger, SDG 3: Good Health and Well-being

Why it matters

Social responsibility is not limited to our immediate environment—it extends to vulnerable communities worldwide. Inetum mobilizes its employees and partners to create lasting impact through initiatives that address poverty, hunger, education, and inclusion. These actions reflect our commitment to building a fairer society and demonstrate how business can be a force for good.

Local engagement:

- **Brazil: Fostering inclusion and solidarity through volunteering**
 - **Solidarity event with the elderly:** Inetum Brazil celebrated its first #DiaDelVoluntariado by organizing a solidarity event at Casa Ondina, a nursing home. Volunteers delivered donated items and shared a joyful morning with residents, including breakfast, bingo, and prizes. This initiative created moments of connection and reinforced our commitment to social responsibility.
 - **Inclusion of visually impaired people in sport:** Inetum supported the Guia Athletes Institute – Rio, an organization promoting the inclusion of visually impaired individuals in sports such as running and walking. Volunteers assisted during activities, provided refreshments, and participated in a blindfolded race, experiencing firsthand the importance of trust, listening, and human connection.
- **United Kingdom: Empowering youth and supporting global causes**
 - **Youth Buzz Awards:** Inetum partnered with its client, the Manchester City Council to sponsor this flagship event celebrating young talent. The initiative promotes inclusion and diversity, with a strong focus on giving a voice to underrepresented youth. A highlight was the recognition of a young autistic entrepreneur whose creativity and resilience inspired the entire community. This program is part of Manchester’s journey to becoming a UNICEF-recognized Child Friendly City, reinforcing our role in shaping inclusive urban ecosystems.
 - **MAG Charity Golf Day:** For the third consecutive year, Inetum supported its clients Manchester Airports Group’s charity event, raising £36,000 (including match funding) for four children’s charities in the UK, Uganda, and the U.S. These funds provide school breakfasts, weekend meals, healthcare, and mental health **support for over 20,000 children worldwide**. A clear example of how strategic partnerships can deliver global impact.
- **Bulgaria: Fighting hunger and supporting vulnerable communities**
 - **Social Kitchen:** Inetum volunteers prepared and distributed 470 meals to elderly individuals facing hardship, reinforcing our commitment to dignity and care.
 - **Easter Campaign:** Employees collected food and essential supplies for isolated seniors in rural areas, partnering with the “Good for All” Foundation.
 - **Paws for a Cause:** Teams volunteered at local dog shelters, improving facilities and caring for animals—an initiative that resonates strongly with employee values and community engagement.
- **France: Combating food insecurity and health cause**
 - **Food Bank collect:** Inetum employees participated in national food drives, collecting significant quantities of food for redistribution to families in need. Impact is measured in kilograms collected and converted into the number of beneficiaries supported.
 - **Odyssey Charity Runs:** Inetum teams joined several Odyssey races across France to raise funds for breast cancer research and awareness. These events combine physical activity, solidarity, and health advocacy, reinforcing our commitment to well-being and social impact.
- **Morocco: Promoting inclusion and accessibility**
 - **Bike Builders:** Teams assembled and donated bicycles to children supported by Bab Rayan, improving their mobility and fostering employee cohesion through solidarity-based team building.
 - **Wheel Together:** 7 wheelchairs were donated to adults with disabilities, combining awareness workshops on accessibility with immediate autonomy gains for beneficiaries.

- **Busy Boards:** 20 sensory boards were created and delivered to children with disabilities through Nabda Foundation, supporting their cognitive and motor development.
- **Olympiades solidaires:** 24 children from Lead Morocco participated in inclusive sports activities alongside employees, strengthening social ties and creating moments of joy and empowerment
- **Spain: Driving cybersecurity awareness and social impact**
 - **Cybersecurity for Managers: Team strategies to win the game:** Inetum, in collaboration with CrowdStrike and Aragonesa de Servicios Telemáticos (AST), organized an event at the Walqa Technology Park in Huesca. Inspired by rugby values, the initiative combined leadership principles, cybersecurity awareness, and teamwork strategies to help business leaders manage cyber risks. Beyond its educational impact, the event supported the Quebrantahuesos Rugby Club through a charitable crowdfunding campaign following a recent theft at their facilities.
 - **Fostering STEM vocations in girls:** Inetum professionals participated in educational programs across Spain to promote STEM careers among girls through initiatives such as “From one reference comes another”, “Woman and Engineer goes to your center”, and “Tecnovation Girls”. These actions contribute to the Sustainable Development Goals on gender equality and quality education.
 - **Sponsorship of actions in favor of people with disabilities:** Inetum supported the SuperArte Gala and provided ICT training scholarships for people with disabilities, reinforcing our commitment to inclusion and equal opportunities.
- **Portugal: Strengthening community engagement and inclusion**
 - **Charity padel tournament:** Inetum participated in a charity padel tournament that brought together companies to foster networking, well-being, and solidarity. All registration fees were donated to a local association, reinforcing our ESG commitment to community engagement and social responsibility.
 - **Solidarity workshop on digital safety:** In collaboration with our client Simoldes Plastics, Inetum organized a workshop on digital safety for young people at the Family Support Center “Pinto de Carvalho.” The session focused on safe navigation on the Internet and social media, promoting awareness and protection in the digital environment.
 - **Renovation of Centro Sagrada Família:** We renovated the reading center at Centro Sagrada Família, creating a more welcoming and inclusive space for the community. This initiative supports education, well-being, and social inclusion.
 - **Partnership with PWN Lisbon:** Through the Garden initiative, Inetum partnered with PWN Lisbon to foster gender diversity and inclusion, supporting leadership development and equal opportunities.
 - **Sponsorship of “Geração Crescer” Program:** Inetum sponsored the 11th edition of the “Geração Crescer” program, which involved 193 participants and awarded 134 winners with scholarships and educational incentives, promoting learning and engagement among young talents

IV. GOVERNANCE INFORMATION

1. Business conduct (ESRS G1)

a. Governance

Inetum ensures full compliance with legal and regulatory requirements in all the jurisdictions in which it operates. The company has implemented a robust business conduct policy aimed at maintaining a corporate culture of integrity, prescribing employees the expected behaviors in their interactions with both internal and external stakeholders.

The Group Ethics Committee, composed of the Group Chief Executive Officer, the Group Chief Financial Officer, the Group Chief People Officer and the Group General Counsel & Group Compliance Officer, serves as a central governance body with decision-making power on critical compliance matters. They gather whenever the circumstances demand. In 2025, the company organized four Group Ethics Committee meetings.

To strengthen the handling and dissemination of Compliance topics, local ethics committees have been established.

To further ensure compliance across all Areas (France, Iberia Latam, EEMEA and Belgium) where Inetum operates, the company has appointed a Compliance Officer for each country. This network of Compliance Officers is responsible for ensuring, at local level, the implementation of compliance standards and processes defined by the Group. They participate in monthly sessions to discuss the progress made and address compliance issues potentially faced by their Areas.

Ethical issues are also covered on a quarterly basis by the Risk & Audit Committee in the Supervisory Board meetings.

b. Business conduct policies, corporate culture, whistleblower protection, incident investigation, and training (G1-1)

i. Corporate culture

Target: Train at least 65% of our employees by end of 2028 on ethical topics such as corruption, competition, and related issues.

Inetum's corporate culture is defined by the values of the "Inetum Way" (see above) and robust ethical foundations shared by all employees, based on the Group Code of Ethics

The Code of Ethics is an integral part of Inetum's organization and strategy, ensuring adherence to ethical principles across its operations and throughout the value chain with its business partners. It is legally enforceable against all Group workforces. Business line managers and team leaders are responsible for ensuring that the Code of Ethics is understood and applied within their teams.

Upon recruitment, employees are introduced to this Code as part of their onboarding process, which includes mandatory training sessions and e-learning modules on compliance, cybersecurity, data privacy, safety, disability, and accessibility. Compliance e-learning modules are regularly updated to reflect any changes, and employees are required to complete these training courses at designated intervals to ensure ongoing awareness and adherence to current standards.

Moreover, Compliance Officers contribute to Sales and Management Committees to strengthen employees' understanding and observance of the company's policies, procedures and applicable laws and regulations.

Ethics and compliance programs are tailored to the specific needs and challenges of each country.

The Group's Code of Ethics promotes respect for human rights, fair competition, good working conditions, environmental protection, the prevention of corruption, conflict of interest, influence peddling, and compliance with international sanctions. To ensure the compliance of Inetum's value chain with the same standards, the Sustainable Procurement Charter, which incorporates the principles of the Code of Ethics, is integrated into all contracts with suppliers, and its application is monitored through control processes, including external platforms like Provigis and sanction mechanisms.

The Group's policies and actions are aligned with national and European laws concerning due diligence obligations. The Code is reinforced by a whistleblowing system where employees and stakeholders can report unethical behaviors (see below).

The Code of Ethics evolves to reflect regulatory changes and the dynamic nature of the business environment. In the event of any contradiction, the Code of Ethics prevails on policies and procedures.

ii. Whistleblowing system and incident investigation

The Group has established a whistleblowing mechanism through the Whispli platform, in line with its commitment to business integrity and its Code of Ethics. This SaaS platform serves both internal and external stakeholders and allows them to report any breach of the law or the principle outlined in Inetum's Code of Ethics. This system includes anonymous reporting channels and is supported by training programs for employees on reporting procedures. Reports are submitted confidentially and securely and are directly transmitted to the Group and Area Compliance Officers, ensuring a prompt and appropriate response. The company's policy protects whistleblowers' identity against any form of retaliation. This process is further embedded in the company's management discourse to promote a culture of transparency and respect for human rights with frequent communication campaigns to minimize future similar cases (e.g. through regular newsletters, for example in 2024: *Let's commit to a company with integrity and ethics*). Inetum closely monitors the use of this channel through indicators that track the number of reports submitted, ensuring effective follow-up and the implementation of corrective actions when necessary.

c. Management of relationships with suppliers (G1-2)

Target: 80% of annual IT purchasing from suppliers assessed in CSR by 2028

The Group's Sustainable Procurement Charter encourages to integrate ethical, legal, social and environmental criteria into the purchasing policy and expresses the Group's expectations to its suppliers. It defines behaviors to be adopted, particularly on environmental matters. All Inetum suppliers are required to accept Inetum's responsible commitments as part of their business relationship with the company. The Responsible Purchasing Charter is systematically added to the purchase order or annexed to the contract, making it a contractual document integrated into the supplier relationship. In cases where a supplier has its own ethics charter and cannot accept Inetum's, a clause is negotiated so that each party commits to respecting its own charter, thereby ensuring an equivalent level of commitment. Thanks to this structured approach, we can state that 100% of targeted suppliers are covered by a responsible commitment, either through direct acceptance of our charter or through an equivalent clause in the contract. Moreover, in 2019, the Group signed a partnership with the company EcoVadis to carry out ESG reviews and ensure real-time monitoring of strategic suppliers likely to represent a risk regarding the provisions of the Sapin II Act and duty of care. This partnership involves making an ESG assessment part of the Group's strategic supplier selection process. These assessments provide each strategic supplier with essential information (rating, benchmark, position in the sector, etc.) to help them decide whether to maintain their listing or to be removed from the list.

Inetum is committed to fostering responsible procurement practices that go beyond compliance. We are currently integrating ESG criteria into supplier evaluation templates, enabling suppliers with strong environmental and social performance to gain additional points in selection processes. This approach creates an incentive for continuous improvement and aligns with our sustainability objectives.

Promoting diversity and inclusion in the supply chain

As part of our broader ESG commitments, Inetum actively promotes diversity and inclusion across its supply chain. We collaborate with organizations dedicated to employing people with disabilities, including specialized employment centers. Through these partnerships, we support the professional inclusion of individuals from vulnerable or underrepresented groups. These partners contribute to a wide range of services within our operations including facility services (cleaning, recycling), printing, catering, audiovisual production, travel and event management, and more. In the digital field, we also work with specialized digital enterprises that operate like IT service providers while employing at least 55% staff with disabilities.

This approach aligns with legal requirements, our clients' ESG expectations, and the social inclusion clauses included in certain contracts. These clauses promote access to employment for individuals facing barriers to the job market such as people with disabilities, long-term jobseekers, or young adults

in training or integration programs. These concrete actions strengthen our commitment to an inclusive supply chain and contribute to creating sustainable social value.

Purchasing Managers ESG training

Inetum delivered in early 2025 a global training programme for purchasing managers across all Areas to embed ESG principles into procurement practices. Designed and facilitated by Inetum Consulting with the ESG team, the initiative featured the interactive “Sustainable Procurement Fresco” to clarify the regulatory framework, highlight environmental, social and economic levers in purchasing, and share principles and good practices for a sustainable procurement strategy. The collaborative format encouraged experience sharing, helped identify challenges, and defined concrete actions to be integrated into our procurement processes—reinforcing alignment between the supply chain and the Group’s CSR strategy.



d. Ethics and compliance, detection and prevention of corruption and internal procedures (G1-3)

A third-party integrity check tool was deployed throughout the Group. This tool has been uniformly implemented across all Group entities, enabling Inetum to assess whether its business partners comply with laws and regulations related to business ethics, such as anti-bribery laws and international sanctions. This initiative aims at promoting consistency and standardizing the application of internal controls and third-party due diligence processes. Inetum is frequently reviewing internal procedures and reinforcing internal controls led by the Internal Audit Department to better identify and mitigate corruption risks.

In addition, Inetum launched an exercise at the end of 2025 to update its corruption risk mapping, with the objective of identifying areas of vulnerability and strengthening preventive and corrective measures. These actions, combined with targeted training for employees involved in sensitive processes, form part of our ESG progress plan and demonstrate Inetum’s commitment to international standards.

e. Metrics and targets (Business conduct)

ESRS Disclosure Requirements		Data Tables
Ethics Training		Group Level & TOP4 Core Indicators: Ethics
Ethics Incidents of corruption or bribery	(G1-4)	Data not published
Supply Chain Ratio of audited IT purchases to total IT purchases		Group Level & TOP4 Core Indicators: Supply Chain LBO ESG KPI: Evolution of the percentage of annual IT purchasing from suppliers assessed in CSR

Group Level & TOP4 Core Indicators

Core Indicators		Total Group			Total TOP4		
		2023	2024	2025 ⁽¹⁾	2023	2024	2025 ⁽¹⁾
Ethics	Number of people that took the Compliance and Antitrust eLearning course ⁽²⁾ , and percentage of them that completed it by end of year	10 619	9 672	12 066	-	-	-
		92%	76%	83%	-	-	-
Supply Chain	Share of IT purchasing from CSR assessed suppliers	-	-	-	70%	76%	79,8%

⁽¹⁾ For 2025 changes, refer to section 1.2 Basis for preparing the sustainability statement (BP)

⁽²⁾ This figure includes individuals who completed either one of the two learning courses, but not necessarily both

Other Business conduct Reporting & Coverage Indicators

Other Reporting & Coverage Indicators		Metrics Evolution			Group Coverage
		2023	2024	2025 ⁽¹⁾	
Ethics	Percentage of employees trained on business ethics	39%	38%	51%	✓
	Number of reports related to whistleblower procedure (Whispli)	7	15	16	✓
Supply Chain	Percentage of targeted suppliers that have signed the sustainable procurement charter or supplier code of conduct	100%	100%	100%	✓
	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	43%	48%	49%	✓
	Percentage of targeted suppliers that have gone through a sustainability assessment	70%	76%	80%	Top4
	Percentage of buyers across all locations who have received training on sustainable procurement	-	50%	100%	✓

⁽¹⁾ For 2025 changes, refer to section 1.2 Basis for preparing the sustainability statement (BP)

LBO ESG KPI's

Evolution of the percentage of annual IT purchasing from suppliers assessed in CSR:

Performance indicator is associated with the number of annual purchases from IT Suppliers that have been audited by ECOVADIS.

Since 2022, this indicator measures the annual purchasing costs of IT suppliers that have been audited by EcoVadis on the total amount of annual purchasing costs of IT suppliers, excluding subcontractors.

The scope covers the Group's four main countries France, Spain, Portugal and Belgium (41% of Inetum's annual expenditure in 2021)

KPI #4 (Supply Chain) Purchasing from audited IT suppliers	2021	2022	2023	2024	2025	Target 2028
Percentage of annual IT purchasing from suppliers assessed in CSR	3%	50%	70%	76%	79,8%	80%

V. SECTOR-SPECIFIC ESG ISSUES/SUSTAINABILITY TOPICS

1. Customer relationship / collaboration / satisfaction

At Inetum, we understand that meeting customer expectations is crucial to our success, and we are committed to providing the best possible service to our customers.

The company implements a group quality management system that meets international standards. Inetum's activity is covered by ISO9001 certifications, illustrating that the company is committed to providing high-quality products and services, and has processes in place to ensure that they consistently meet customer requirements.

In 2025, Inetum continued to strengthen the quality of its customer relationships by further structuring interactions, improving collaboration across teams, and enhancing transparency in commercial management.

The OneCRM customer relationship management system continued to evolve, providing sales teams with a consolidated and shared view of customer accounts, interactions, and opportunities. These enhancements support better coordination between teams, ensure continuity in customer relationships, and enable closer monitoring of customer satisfaction through dedicated feedback mechanisms.

At the same time, Inetum reinforced its customer relationship management capabilities through advanced commercial dashboards, offering real-time insights into business execution, process quality, and overall performance. These tools facilitate dialogue between sales teams, management, and governance bodies, contributing to a more consistent and higher-quality customer experience.

In 2025, the Executive Sponsorship Program was also strengthened to foster senior-level engagement with key customers. This initiative supports closer collaboration, deeper understanding of customer priorities, and the development of long-term partnerships based on trust and shared value creation.

By further structuring commercial practices and improving opportunity management and customer data quality, Inetum seeks to ensure more reliable customer interactions and higher satisfaction throughout the commercial lifecycle.

2. Data privacy, protection and cybersecurity

a. Protection of data and data privacy

The processing of data is core to Inetum's business, and it is a primary objective for the Group to guarantee the protection of data and the respect of data privacy, both internally and as a business partner implementing secure systems for its customers.

The Group management system defines the roles and responsibilities, processes, and procedures to ensure the availability, integrity and confidentiality of data, whether internal (from employees or job candidates), external (client data used for services), personal, sensitive such as health data, classified or secret.

Through continuous monitoring, Inetum anticipates and responds to all regulatory, legal, and standard-setting requirements of the countries in which it operates, particularly regulations relating to the protection of personal data and sector-specific regulations.

The technical and organizational measures applied by Inetum comply with the most demanding norms and standards, such as the European Commission's contractual clauses that govern the transfer of personal data outside the European Union, ISO 27001 (security), ISAE 3402 (outsourcing), "Health Data Hosting" (HdS) certification, and the NIS directive (communication networks) (VII – Appendices - Group Certificates and Labels).

Regarding personal data, Inetum has set up a network of data protection officers (DPO). The DPOs ensure that all aspects of the applicable regulations are complied with types of data, exercise of individuals' rights, processing and geography, procedures and certifications, etc. It may be contacted at any time by any person wishing to access, modify, delete, or rectify their data. They serve as a point of

contact for Inetum customers, but also for the supervisory authorities, to whom they report any incidents in accordance with the applicable regulations. They support the development and implementation of awareness programs, as all employees are trained in data protection, personal data processing requirements, confidentiality, cybersecurity risks and best practices to prevent data breaches.

The services provided by Inetum come with a built-in security and privacy component by default. A Quality and Security Plan (QSP), combined if appropriate with a Personal Data Management Plan (PDMP), is proposed as part of our contracts, depending on the scope and applicability of the services provided, and ensuring contractual alignment with regulatory and customer requirements.

The Group applies the same high standards to data relating to all our stakeholders: consultants, candidates, subcontractors, suppliers, prospects, clients, shareholders, and visitors.

Internal and external audits verify certification requirements and the application of procedures, allowing the continuous improvement of the system.

b. Cybersecurity strategy

Inetum enforces a comprehensive cybersecurity policy to prevent cyberattacks and constantly improve the resilience of its systems, as well as the ones it designs for its customers.

This policy includes:

- a permanent, real-time organization with tools to monitor attacks and suspicious activities, and to remediate vulnerabilities in all the technologies used by the company,
- a Security Operations Center (SOC) in Europe,
- formal, tested processes to ensure business continuity and corporate resilience,
- a practice of cybersecurity experts whose services are also available to our customers.

Digital cybersecurity awareness program: Strengthening global digital responsibility

In 2025, Inetum initiated the deployment of an innovative cybersecurity awareness program aimed at replacing several existing solutions. It is primarily intended for employees connected to the Group's information systems—approximately 20,000 people across all countries where the Group operates.

This program relies on Inetum's collaboration solution as the main communication channel, ensuring seamless integration into the daily work environment. It offers short but frequent modules, organized by theme and tailored to local realities. Each country has a specific deployment plan, with the number of modules adjusted according to identified needs and risks.

Topics covered include Phishing, Data Leak, Smishing, Malware.

This initiative demonstrates Inetum's commitment to strengthening global digital responsibility by combining digital innovation, dynamic content, reporting features, and adaptation to the realities of each geography.

Target – for a full year: Achieve 70% of employees connected to Inetum systems completing at least three cybersecurity awareness modules annually.

In 2025, the year of the launch of the new cybersecurity awareness tool, deployment was carried out progressively throughout the year, country by country. In countries where the tool was fully operational before the end of 2025, the percentage of employees who completed at least three modules reached 70%. This figure does not include countries that were deployed very late in the year. At group level, the overall rate is around 60%, reflecting the progressive rollout.

NOTA BENE

In order to prevent any undue increase in exposure to cyber adversaries, we refrain from publishing data concerning cybersecurity incidents. Moreover, within a dynamic organisation such as Inetum, the scope and methodology for developing such indicators are subject to change, thereby compromising their reliability and comparability. The Key Performance Indicator associated with the comprehensive cybersecurity awareness program, together with the disclosure of our security certifications in the annex, constitutes a more robust demonstration of Inetum's commitment to cybersecurity.

c. Metrics and targets (Data privacy, protection and cybersecurity)

Other Reporting & Coverage Indicators		Metrics Evolution			Group Coverage
		2023	2024	2025 ⁽¹⁾	
Cybersecurity	Yearly percentage of employees connected to the Inetum information system who have completed at least 3 cybersecurity awareness modules – WIP in 2025	-	-	70%	✓
	Cyber Due Diligence Scoring based on the identifiable external attack surface, directly or indirectly associated with the global activities of Inetum's group of companies (BitSight scoring)	640	660	730	✓
	Percentage of headcounts working in ISO27001 certified-countries	70%	72%	72%	✓

⁽¹⁾ For 2025 changes, refer to section 1.2 Basis for preparing the sustainability statement (BP)

3. IT for Green and for Human

Inetum's offerings contribute to social and environmental transitions in several ways:

- Technology for climate transition: solutions for optimizing energy consumption, smart grids/smart cities, resource and waste management, etc.
- Technology serving social progress: social/health data management solutions, accessibility of public services, AI serving citizens, etc.
- Sustainable development consulting activities (within the Inetum Consulting global business line)
- Digital ESG data management systems

The need to support the sustainability trajectory of our clients and to create digital impact “for the good of all” drives Inetum to continuously innovate and develop new services.

Below are some examples of missions where Inetum, as an IT provider, contributes to the SDGs through its business.

SDG 3. Good Health and Well-being

PROTECT-CHILD is an EU-funded research project co-led by Inetum that aims to revolutionize pediatric transplant care by integrating clinical, genomic, and epigenomic data through secure, privacy-preserving technologies. By unifying data from six leading European hospitals, PROTECT-CHILD informs therapeutic decisions and enables more precise, personalized treatments for children undergoing liver and kidney transplants across Europe. For Inetum, PROTECT-CHILD is a flagship initiative in digital health and data-driven medicine, reinforcing our commitment to ethical innovation and real-world healthcare transformation.

SDG 4. Quality Education

Inetum Intraverse is a solution developed within our innovation FabLab to provide immersive and interactive virtual reality experiences for educational purposes. By creating engaging and realistic simulations, it allows both students and professionals to explore various subjects, concepts and practices in a dynamic and interactive way, promoting a more innovative and effective learning experience.

SDG 7. Affordable and Clean Energy

RENERGETIC is an EU-funded project led by Inetum that transforms urban communities into active players in the energy transition. It turns complex energy ecosystems including citizens, public authorities, and energy operators into user-centric, actionable solutions. Implemented in three real-life pilots (a hospital, a university campus, and a residential community), RENERGETIC empowers over 10,000 people to reduce their carbon footprint and energy costs.

For a major **European energy distribution operator**, Inetum designed a project allowing a high-precision **vegetation classification** and grouping service using geographic information system and multispectral remote sensing over 1,000 linear kilometers. This project provides the client with

detailed, accurate, and up-to-date vegetation data within a 20 to 30-meter influence zone, enabling better environmental monitoring and optimized planning of utility corridors. This initiative empowers the operator to manage natural environments more effectively and align with sustainability goals.

SDG 10. Reduced Inequalities

The **Vive en Digital!** project's objective is to contribute to the development of digital literacy for convicted persons in penitentiary. By helping the beneficiaries to be proficient in digital communications, social media, self-service requests, e-learning, the project supports their personal and professional development, has psychological and social benefits and contributes to reintegration into society.

SDG 11. Sustainable Cities and Communities

With **BRUCE** (BRUssels embraCEs you!), the **City of Brussels** has redefined the relationship between citizens and administration. Co-developed and industrialized by Inetum and i-CITY, this omnichannel platform enables 24/7 access to municipal services, eliminating queues, reducing travel-related emissions, and restoring trust in public service. Allowing today 40% of interactions through a digital channel, and 50% of transactions outside office hours, BRUCE is a real citizen-centric transformation.

Inetum is part of the **Regeneration** European project: an open-source, web-based platform designed to empower cities and communities in collaboratively planning, visualizing, and implementing urban and social regeneration projects. Through Digital Twins providing advanced representations of urban environments, it allows citizens to analyze various projects, compare alternatives, share their opinion and contribute to the decision-making process. Regeneration bridges the gap between technical urban planning methodologies and meaningful citizen participation.

SDG 13. Climate Action

The **National Crisis Center in Belgium (NCCN)** is pivotal in safeguarding the nation during crises, coordinating responses to emergencies. Faced with the challenge to efficiently process diverse data sources for swift decisions, Inetum developed for the NCCN a solution to enable **disaster prediction, particularly flooding** up to 48 hours in advance. It also allows to refine evacuation plans through interactive chat with a GenAI conversational agent. This significantly enhances NCCN's operational efficiency, ensuring faster and more accurate decision-making during emergencies.

4. IT Sustainability

Digital Sustainability is a continuous improvement approach considering the environmental and societal impacts of digital technology, and aiming to improve its performance, use and benefits.

It contributes to sustainable development by:

- ensuring that solutions are appropriate to real needs (sobriety)
- considering the entire lifecycle of hardware and software resources (sustainability)
- including the conditions for accessibility of information for all (inclusion)
- guaranteeing data protection and limiting cognitive bias (ethical)
- looking for new patterns to meet business and sustainability issues (innovation)

The “by design” integration of social and environmental issues in the design of products and services and in the practice of Inetum's businesses relies on 3 levers:

- Group Culture includes a program to raise employees' awareness of Eco-Gestures (Newsletters & Challenges), provide an internal knowledge base, and make employees aware of responsible digital habits
- Group Practices involves the use of IT Sustainability best practices in the projects and services
- Group Offerings develop business expertise (sustainable finance, responsible purchasing, energy efficiency, circular economy, smart building, and smart working) and solutions to help Inetum customers meet their social and environmental challenges.

INETUM SUSTAINABLE IT APPROACH

Group Culture	Group Practices	Group Offerings
<p>Skill: awareness (Eco-usages) and training campaigns (Eco-Design, Accessibility, Green-IT, ...)</p> <p>Knowledge: Intranet, communication, community of experts and referents, technological and legal watch, measurement tools</p> <p>Implementation: IT, Purchasing, Facilities, HR, Marketing, Communication,...</p>	<p>Digital strategy for Green IT</p> <p>Audit and action plan</p> <p>Lean, Agile</p> <p>Eco-design</p> <p>Eco - development</p> <p>Preventive maintenance</p> <p>Cloud & Outsourcing</p>	<p>Solution Portfolio: our assets at the service of a positive societal impact</p> <p>Reference book: our contributions to improve the societal impact of our customers</p> <p>Business skills: sector, sustainable finance, life cycle,...</p> <p>Innovation: business process and technological innovation</p>

Framed by the Sustainable IT charter

- Digital sobriety:** measuring, controlling and reducing the carbon footprint
- Digital inclusion:** ensuring that digital information is accessible to all
- Digital Ethics:** Data protection, transparency and control in AI algorithms
- Innovation:** Use of new technologies, use of new methods of co-construction

By the end of 2025, more than 16,400 employees had enrolled in awareness and training in sustainable IT (including best practices, eco-design and digital accessibility)

These training campaigns, supplemented by the usage of **Sustainable IT standards** published by reference organizations (Afnor, Cigref, Green IT, INR-ISIT, Mission interministérielle Numérique écoresponsable), are the foundation for implementing operational best practices in projects and services.

Architecture:

- Implement an IT pooling strategy
- Reduce the number of different architectures and technologies
- Get rid of unnecessary redundancies (Security/continuity of activity required)
- As far as possible, opt for modular, frugal, or even low-tech application architecture

Applications:

- Rationalize the applications available to users as far as possible (considering their use)
- Set up the service to adjust the availability of features to just what is needed

Digital services:

- Leverage inventory to identify duplicate and unused solutions for decommissioning
- Ensure that the software is not only accessible (inclusive) but also configured in such a way as to encourage greater sobriety (e.g., for printing, messaging, etc.)

Infrastructure:

- Limit data flows and storage volume to what is strictly necessary
- Implement a strict procedure for provisioning and de-provisioning IT equipment
- Consider network energy expenditure and implement optimization measures (flow compression, caching, etc.)

Data:

- Define data archiving and cleansing rules in line with Data Privacy
- Limit data flows and storage volumes to what is necessary

Additionally, Inetum encourages **Lean and Agile methodological approaches**, which meet the challenges of both quality and sobriety in the solutions designed, by adjusting as closely as possible to business needs and priorities.

5. Responsible Artificial Intelligence at Inetum

Artificial Intelligence (AI) is transforming the way businesses operate and interact with society. At Inetum, we believe that innovation must go hand in hand with responsibility. Our commitment is to ensure that AI technologies are deployed ethically, securely, and in compliance with applicable laws, while respecting human rights and societal values.

Our goal is to foster trust and create value through responsible AI practices. This means:

- Guaranteeing transparency and accountability in AI usage.
- Protecting privacy and fundamental rights.
- Ensuring alignment with the European AI Act and other relevant regulations.
- Embedding sustainability and societal responsibility into AI projects.

Inetum has defined two complementary documents to structure its responsible AI approach:

- **Group AI Policy:** A set of rules intended to apply to all employees and entities of the Group, covering governance, risk management, approved tools, mandatory training, and incident reporting.
- **Responsible AI Charter:** A set of guiding principles aligned with Inetum's Ethical Charter, defining the values that underpin the development and use of AI.

These frameworks are currently being **progressively deployed across all countries where Inetum operates**.

Key Principles of the policy and the charter:

- Human-Centered AI: AI solutions must benefit people and uphold fundamental rights.
- Privacy and Data Protection: Personal data is safeguarded; use requires explicit authorization.
- Fairness and Non-Discrimination: AI must not introduce or reinforce bias.
- Transparency and Explainability: Users must be informed when AI is used; decisions must be understandable.
- Reliability and Security: AI systems must be robust, resilient, and protected against vulnerabilities.
- Accountability: Human oversight and governance mechanisms are mandatory.
- Lawful Use: Alignment with the European AI Act, GDPR, and other regulations.
- Sustainability: Consider societal and environmental impacts in all AI projects.

Projects for 2026

- **Mandatory AI literacy training: All employees will complete a training program covering:**
 - o Risks and ethical implications of AI.
 - o Legal frameworks (including the AI Act).
 - o Practical guidance for responsible and compliant AI use. This initiative aims to support the effective deployment of the Group AI Policy and raise awareness across the organization.
- **Enhanced Governance and Audits:** Dedicated audits on AI usage and cybersecurity will be conducted to strengthen risk management and transparency, and continuous improvement.

VI. APPENDICES

1. Group Certificates

	Certificates	AREA	Validity
Quality	ISO 9001	Belgium	Oct 2027
		France, Service Centers France & Casablanca	March 2027
		Poland	April 2028
		Portugal (Holding Business Solutions Portugal, Inetum Tech Portugal)	Dec 2027
		Romania	July 2026
		Spain (Cataluña, Electronic Security, España, España sucursal em Portugal, Levante, Norte)	June 2028
		Tunisia (Holding)	Dec 2027
	EN 9100	France (Toulouse)	March 2027
	PECAL AQAP 2110	Spain (España)	Sept 2027
	ISO 30301	Spain (España)	June 2026
Cybersecurity	ISO 27001	France and Service Centers Service Centers France & Casablanca & Torre Monsanto	March 2028
		Poland	April 2028
		Spain (España, España sucursal em Portugal, Levante, Norte)	June 2028
		Romania	July 2026
		Tunisia (Holding)	Jan 2028
	ISO 27701	Spain (España, Levante, Norte)	June 2026
	HdS	France & Portugal IS Service Centers	June 2026
Continuity	ISO 20000	Portugal (Holding Business Solutions Portugal)	July 2028
		Spain (Cataluña, España, España sucursal em Portugal, Levante, Norte)	June 2028
	ISO 22301	Spain (España, Norte)	July 2028
Environment	ISO 14001	Spain (España, Electronic Security, Norte)	June 2028
		Romania	July 2026
Social	ISO 45001	Spain (Cataluña, Levante, Electronic Security, España, Norte)	Oct 2027
		Romania	July 2026
	ISO 45003	Spain (Cataluña, Levante, Electronic Security, España, Norte)	Oct 2027
	WHO WORK HEALTHY ORGANIZATION	Spain (Cataluña, Electronic Security, España, Levante, Norte)	Nov 2027
	MBO MODEL OF ORGANIZATION AL WELL-BEING (basic)	Spain (Cataluña, Electronic Security, España, Levante, Norte)	Nov 2027
QUALIOPI	Inetum France	Dec 2027	

2. Group labels, awards, and recognitions

	AREA	Labels, awards, and recognitions
CSR	Group	ECOVADIS Silver 71/100
	Spain	Huella de carbono Calculado (Nov 2022) Sello de Responsabilidad Social RSA + (2025)
	Morocco	CGEM CSR Label (May 2018)
Social	Group (Europe, Belgium, Colombia, France, Morocco, Mexico, Poland, Portugal, Spain, Tunisia)	Top Employer 2026 by Top Employers Institute (January 2026)
	Spain	TOP 50 best companies to work for Spain Inetum ranked by El Mundo's Economic News, improving by 10 places in 2025 thanks to its focus on work environment (psychological safety, health, DEI), societal contribution, training, and employee engagement TOP 2 best companies for female talent Spain Inetum ranked 2nd in Más Mujeres Institute's Best Companies for Female Talent for its strong gender equality policies Basque Government Equality Badge Spain awarded by the Basque Government in response to Inetum's commitment and policies to gender equality. Antonio Baró Award for our good practices in safety, health and well-being Spain For Inetum's holistic well-being model, integrating safety, health, and DEI alongside mental, physical, and financial health
	France	Most Attractive Employer 2023 by Universum TOP 100 by IT Students (May 2023, students survey) HappyIndex@AtWork / Women by ChooseMyCompany (August 2021)
	Morocco	Feel Good by Rekrute.com (June 2025)
	Tunisia, France, Morocco	Best Trainee experience 2025 Happiness Barometer, two years in row
	Bulgaria	b2bMedia Employer Branding Awards 2025 Second place: Emerging Leader Third place: Innovations in Talent Management
Quality	Poland	Polish Quality Award 2025 Operational excellence, innovation, and top-level client service
Continuity	Services Line Application Services & Service Center (Cataluna, España, Levante, Norte)	CMMI DEV V2.0 LEVEL 3 (Sept 2023 – Sept 2026)
Cybersecurity	Belgium (RCould) Shared Service Centers	ISAE 3402 Type 2 (Jan. 2025) Type 2 (Jan. 2025)
	Poland	TISAX (Automotive information security assessment and compliance framework). Compliance label delivered in 2024 and valid until Dec 2026. Label issued under the governance of the ENX Association by an ENX-accredited audit provider.
	Spain	ENS (Spanish National Security Framework). Highest-level security category obtained for Electronic Records Management systems. Certification issued under the governance of the CCN (Centro Criptológico Nacional), and delivered by an ENAC-accredited certification body

3. Group adherence to voluntary commitments

Endorsement	Area
United Nations Global Compact Global Compact French Network	Participant since 2015. Renewed in 2025
Partnership with Elles bougent , an organization dedicated to promoting gender diversity within companies in the industrial and technology sectors.	2025 - France
Partnership with PWN Lisbon , the Professional Women's Network Lisbon (PWN Lisbon), a non-profit organization dedicated to the professional development of women	2025 - Portugal
Partnership with Tunisian-French Chamber of Commerce and Industry (CCITF) to support Tunisian and Franco-Tunisian companies in their skills development and digital transformation.	2025 - Tunisia
Member of AMETIC, Spanish Digital Industry Association , board seat to advance sector policies on e-waste and green digital practice and participation in the Environment & Circular Economy Commission	2025 Spain
Board member of Madrid Artificial Intelligence Cluster , a platform to promote trustworthy and sustainable AI with regional industry.	2025 Spain
Corporate member REDI , Red Empresarial por la Diversidad e Inclusión LGBTI, commitment to safe and inclusive workplaces for LGBTI people	Ongoing membership Spain
Board member of Numeum , leading French professional association for digital services companies actively promoting responsible digital practices, gender equality, inclusion, and environmental sustainability	Ongoing membership France
STEAM Alliance – Girls in Science	Spain
Alianza Tecnológica Plena Inclusión	Spain

4. Cross-reference tables (GRI, SDGs etc.)

GLOBAL COMPACT PRINCIPLES / SUSTAINABLE DEVELOPEMENT GOALS / DOCUMENT SECTIONS (ESRS)

Global Compact principles		Sustainable Development Goals	Document section
HUMAN RIGHTS	1. Businesses should support and respect the protection of internationally proclaimed human rights	1 (No Poverty), 3 (Good Health and Well-being), 4 (Quality Education), 5 (Gender Equality), 10 (Reduced Inequalities), 16 (Peace, Justice, and Strong Institutions)	Own workforce (ESRS S1)
	2. Make sure that they are not complicit in human rights abuses		
LABOUR	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	5 (Gender Equality), 8 (Decent Work and Economic Growth), 10 (Reduced Inequalities).	Own workforce (ESRS S1)
	4. The elimination of all forms of forced and compulsory labour.		
	5. The effective abolition of child labour		
	6. The elimination of discrimination in respect of employment and occupation.		
ENVIRONMENT	7. Businesses should support a precautionary approach to environmental challenges.	6 (Clean Water and Sanitation), 7 (Affordable and Clean Energy), 12 (Responsible Consumption and Production), 13 (Climate Action), 14 (Life Below Water), 15 (Life on Land).	Climate change (ESRS E1)
	8. Undertake initiatives to promote greater environmental responsibility.		
	9. Encourage the development and diffusion of environmentally friendly technologies.		
ANTI-CORRUPTION	10. Businesses should work against corruption in all its forms, including extortion and bribery.	16 (Peace, Justice, and Strong Institutions).	Business conduct (ESRS G1)

5. Global Reporting Initiative (GRI) AND ESG KPI

Topic	Dimension	Category	CSR Report Indicators	GRI Ref
Social	Social	Headcount	Total headcount	GRI 2-7
	Social	Headcount	Gender distribution	GRI 405-1
	Social	Headcount	Permanent/Non-Permanent Staff	GRI 2-7
	Social	Headcount	Hires	GRI 401-1
	Social	Attrition	Annual Percent Turnover	GRI 401-1
	Social	Training	Number of hours of training	GRI 404-1
	Social	Training	Number of employees trained	GRI 404-1
	Social	Diversity	Employment of people with disabilities	<i>GRI 405-1</i>
	Social	Diversity	Hires of young employees under 26	<i>GRI 405-1</i>
	Social	Diversity	Women in Senior Leadership Team	<i>GRI 405-1</i>
	Social	Health and safety	Number of work-related injuries	GRI 403-9
Ethics, Compliance	Governance	Ethics & Compliance	Number of people that took the Compliance and Antitrust eLearning course	GRI 205-2
Purchase	Governance	Supply Chain	Supply Chain Purchasing stemming from audited IT suppliers	
Environment	Environment	Energy	Total Energy consumption	GRI 302-1
	Environment	Travels	Kilometers travelled and emissions associated with business travel	GRI 302-2
	Environment	Wastes	Volume of e-waste	GRI 306-3
	Environment	Scope 1	Scope 1 emissions	GRI 305-1
	Environment	Scope 2	Scope 2 emissions	GRI 305-2
	Environment	Scope 3	Scope 3 emissions (partial)	GRI 305-3
	Environment	GHG Emissions	Carbon footprint/employee	GRI 305-4

6. Methodological note

a. Purpose of the methodological note

This methodological note describes the main principles applied by Inetum to prepare its 2025 Sustainability Statement. Developed in accordance with ISAE 3000 (revised), it provides the reference framework for the reporting of sustainability information prepared in alignment with the CSRD and the ESRS.

Its purpose is to clarify:

- the reporting scope and period,
- the main data collection approaches,
- and the key methodological limitations inherent to a transition reporting year.

This note complements the sections Basis for preparation (BP), Double materiality assessment (IRO) and Governance (GOV).

b. Reporting scope and period

The Sustainability Statement is prepared on the basis of Inetum's financial consolidation perimeter.

- **Reporting period:** financial year 2025
- **Scope changes:** acquisitions, disposals and organisational changes are described in the "Basis for preparation" section.
- **Comparatives:** 2023 and 2024 data have not been restated and may therefore not be fully comparable.

Information is reported:

- at **Group level**, and
- on a **TOP4** perimeter (Belgium, France, Portugal, Spain), which is explicitly indicated in the relevant sections and tables.

c. Data collection principles

Sustainability data are collected through a coordinated process involving corporate functions (ESG, Finance, HR, Procurement, Compliance, Security/Privacy) and local contributors.

- Environmental data rely on activity data and recognised emission factors (e.g. ADEME, DEFRA or equivalent).
- Social data are mainly sourced from HR information systems and local HR reporting processes.
- Governance data are derived from corporate governance documentation, compliance systems and procurement processes.

Where primary data are not available, reasonable estimates may be used. The use of estimates is disclosed where relevant.

d. Inherent limitations in the preparation of the Information

The Information may be subject to uncertainty inherent to the state of scientific or economic knowledge, as well as to the quality of external data used. Certain information is sensitive to the methodological choices, assumptions, and/or estimates applied during its preparation. In particular, the calculations used to determine Scope 3 greenhouse gas emissions may rely on calculation factors provided by third parties and/or by certain actors within the Group's value chain.

e. Environmental indicators (climate and related data)

Inetum's climate combines:

- a TOP4 perimeter used for historical carbon footprint reduction commitments, and
- a Group-wide greenhouse gas inventory aligned with the GHG Protocol approach, used to support the SBTi trajectory.

The Group carbon footprint is based on a tiered methodology, combining detailed activity data for the four largest countries (TOP4) with monetary data and extrapolation methods for other entities, fully integrated into the Group assessment.

Emissions are calculated by applying emission factors to activity data or monetary data. Factors are sourced from recognised databases (e.g., ADEME, DEFRA, or equivalent references used in the report).

For energy and other operational indicators, coverage constraints may exist for certain rented spaces (e.g., coworking) where primary consumption data is not accessible. In such cases, the report indicates the use of estimates or coverage ratios where relevant.

Environmental indicators’ description:

Indicators	Scope	Description
Total Energy consumption (MWh) – Gas, Electricity	TOP4	Total energy consumption of Inetum sites (gas and electricity), expressed in MWh, for the reporting year. Based on supplier invoices or energy monitoring data; estimates may be used where primary data are unavailable.
Total renewable energy consumption (MWh)	TOP4	Total volume of renewable energy consumed, expressed in MWh, mainly through the purchase of electricity supported by Guarantees of Origin
Percentage of total energy consumption from renewable sources	TOP4	Ratio of renewable energy consumption to total energy consumption, expressed as a percentage.
Coverage of energy consumption volumes (ratio of square meters collected)	TOP4	Ratio between the surface area (m ²) for which actual energy consumption data are collected and the total office surface area, expressed as a percentage.
Distance travelled (thousands km) - Flights, Rental Cars, Group Car Fleet, Train	TOP4	Total distance travelled for business purposes by employees, expressed in thousands of kilometers, covering air, rail, rental cars and the Group car fleet.
Volume of e-waste (tons) - including hazardous waste	TOP4	Total volume of waste electrical and electronic equipment generated during the year, expressed in tonnes.
Total volume of waste (tons)	TOP4	Total volume of waste generated by Inetum’s activities, expressed in tonnes, including electronic waste and other operational waste streams.
Fuel Emissions (tCO ₂) - Scope 1 (Gas and Fleet Car)	TOP4	Direct greenhouse gas emissions from fuel combustion and company vehicles, expressed in tonnes of CO ₂ equivalent, calculated using consumption data and recognised emission factors.
Electricity Emissions (tCO ₂) - Scope 2 (Market Based)	TOP4	Indirect greenhouse gas emissions from purchased electricity, calculated using the market-based approach and expressed in tonnes of CO ₂ equivalent.
Business travel Emissions (tCO ₂) - Partial Scope 3 (Flights, Rental Cars, Train)	TOP4	Greenhouse gas emissions from employee business travel (air, rail and road), calculated using distance-based methods and expressed in tonnes of CO ₂ equivalent.
Carbon footprint /employee	TOP4	Ratio of greenhouse gas emissions covered by the LBO scope (energy and business travel) to the corresponding average headcount, expressed in tonnes of CO ₂ equivalent per employee.
Total gross Scope 1 (tCO ₂)	Group	Direct greenhouse gas emissions from sources owned or controlled by Inetum, including stationary combustion, mobile combustion and refrigerant leaks, consolidated at Group level in accordance with the GHG Protocol.
Total gross Scope 2 (tCO ₂) - Market Based	Group	Indirect greenhouse gas emissions from purchased electricity consumed by Inetum’s operations, calculated using the market-based approach and consolidated at Group level in accordance with the GHG Protocol.
Total gross Scope 3 (tCO ₂)	Group	Other indirect greenhouse gas emissions across Inetum’s value chain, including purchased goods and services, capital goods, energy-related activities, waste, business travel, employee commuting and use of sold products, calculated in accordance with the GHG Protocol
Percentage of headcounts working in ISO14001 certified countries	Group	Percentage of employees working in countries with at least one ISO 14001-certified entity.
Cumulative percentage of employees trained on environmental topics	Group	Cumulative percentage of employees who have completed at least one environmental training or awareness module.

f. Governance indicators (ethics, compliance and responsible procurement)

Governance indicators are derived from Inetum’s corporate governance framework, ethics and compliance policies, and responsible procurement processes. Governance data are mainly qualitative and reported at Group level, based on corporate documentation and centralised reporting by the relevant functions.

Information is reported at Group and TOP4 level. Where quantitative indicators are used (e.g. training coverage, supplier assessments), they are derived from internal management systems and validated by the responsible corporate functions.

Governance indicators’ description:

Indicator	Scope	Description
Number of people that took the Compliance and Antitrust eLearning course	Group	Total number of employees who took the Compliance and Antitrust training during the reporting year.
Percentage of them that completed it by end of year	Group	Percentage of employees who completed either one of the two e-learning courses, but not necessarily both
Percentage of employees trained on business ethics	Group	Percentage of employees who completed at least one business ethics, compliance or anti-corruption training during the reporting year.
Number of reports related to whistleblower procedure (Whispli)	Group	Total number of reports submitted through the Group whistleblowing system (Whispli) during the reporting year.
Share of IT purchasing from CSR-assessed suppliers	TOP4	Percentage of annual IT purchasing spend sourced from suppliers assessed on sustainability criteria.
Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Group	Percentage of targeted supplier contracts including environmental, labour and human rights requirements.
Percentage of buyers across all locations who have received training on sustainable procurement	Group	Percentage of purchasing staff who received training on sustainable procurement practices during the reporting year.

g. Social indicators (own workforce and related data)

Social indicators are primarily sourced from HR information systems and local HR reporting processes. Definitions and calculation principles are provided in the social data following tables, and key scope rules (e.g., exclusion of trainees unless specified) are indicated in the relevant sections.

Incidents, complaints and severe human rights impacts data (ESRS S1-17) are not published for the reporting year

Social indicators' description:

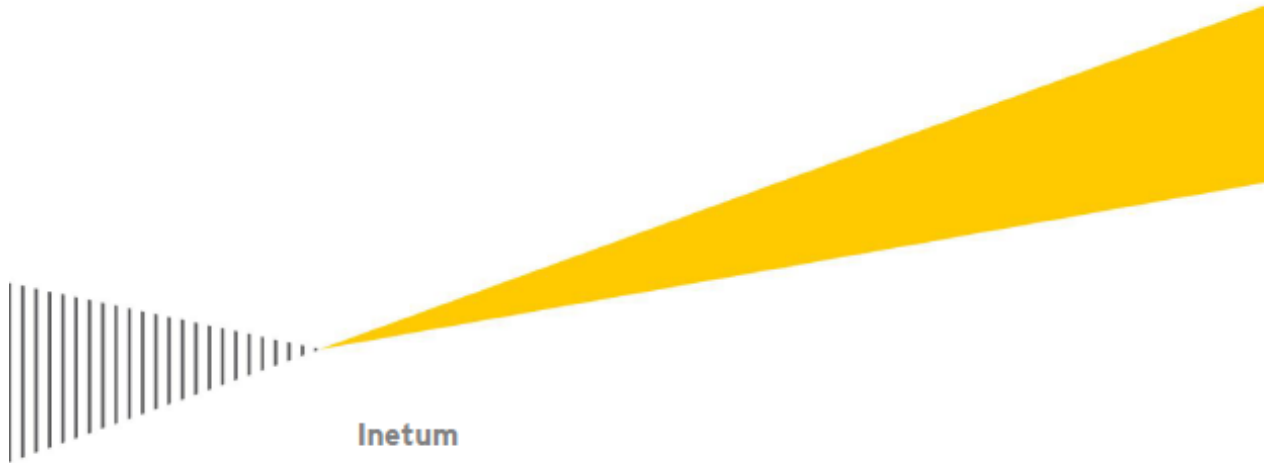
Indicators		Description
Total headcount as of 31.12	Permanent	Nbr of permanent staff present in the company at 31/12
	Fixed-term contracts	Nbr of fixed-term staff present in the company at 31/12
	Others (excluding trainees)	Nbr of temporary staff (excluding trainees) present in the company at 31/12
Distribution	Men	Nbr of men among Total Headcount (excluding trainees) present in the company at 31/12
	Women	Nbr of women among Total Headcount (excluding trainees) present in the company at 31/12
	% of women	% of women among Total Headcounts (excluding trainees)
	% of women women in Top Management Level (VP and SLT)	% of women part of the senior leadership team VPs present in the company at 31/12
	Average age	Average age of Total Headcount (excluding trainees) present in the company at 31/12
	Average length of service in the Group	Average length of service of Permanent and Fixed-Term Staff (including outputs)
	Employment of people with disabilities	See definition below
Wages	Average Annual Salary (€)	Average wage of total gross annual compensation of Total Headcount (excluding trainees) present in the company at 31/12
	Average wage / legal minimum wage	Average Annual Salary divided by the legal minimum wage
Recruitment	Permanent	Nbr of permanent staff hired in the year (excluding company acquisition, including outputs)
	Fixed-term contracts	Nbr of fixed-term staff contracts signed in the year (excluding company acquisitions)
	Others (excluding trainees)	Nbr of temporary staff (excluding trainee) contracts signed in the year
	Trainees	Nbr of trainee contracts signed in the year
	Hires of young employees under 26	Nbr of young employees with either a permanent or a fixed-term contract (including other contracts, excluding trainees) and under the age of 26 when hired
	% hires of young employees under 26	% of young employees hired with either a permanent or a fixed-term contract and under the age of 26 when hired by Inetum, among the total Nbr of employees hired with either a permanent or a fixed-term contract at Inetum, for the scope covered
Attrition	Attrition as of 31.12	Nbr of permanent staff who left during the year divided by the average Nbr of permanent staff for the year (12-month average)
Training	% of employees trained	Nbr of permanent and fixed-term staff trained in the year divided by the Nbr of permanent and fixed-term staff at 31/12
	Number of employees trained	Nbr of permanent and fixed-term staff trained in the year
	Hours of training	Total Nbr of hours of training followed by permanent and fixed-term staff during the year
	Training budget	Total for the year of: overall cost of the trainee's training minus amount paid by the funding bodies plus other expenses (e.g. tools) plus funding bodies' annual fees
Health & Safety	Number of workforce injuries	Number of employees with a recognized work-related injury (including cases with or without sick leave, excluding travel injuries)

The methodology used for disability is summarized in the next page.

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ITEM / COUNTRY	France	Spain	Portugal
Legal obligations	<p>Legal obligation to employ people with disabilities in a proportion of 6% of the total number of employees.</p> <p>Failing that, a financial contribution to a dedicated fund is required.</p> <p>Possibility of deducting from the contribution part of the total amount of annual invoices made to organizations specializing in the professional integration of people with disabilities.</p>	<p>Legal obligation to employ people with disabilities in a proportion of 2% of the total number of employees.</p> <p>Possibility of requesting a motivated exception from the supervisory authority. If it is granted, the company can enter into a contract with organizations specializing in the professional integration of people with disabilities or donate to a company foundation.</p>	<p>Since 2019, there is a legal obligation to employ people with disabilities in a proportion of 2% of the total number of employees.</p> <p>A 4-year transition period to achieve this.</p>
Definition of disability at work – proof of disability	<p>A disabled worker is a person whose possibilities of obtaining or keeping a job are effectively reduced as a result of the impairment of one or more physical, sensory, mental or psychological functions. (Art. L5213-1 / French Labour Code)</p> <p>The employee declares their situation to the company.</p> <p>⇒ Administrative documents issued by the <i>Maisons départementales des personnes en situation de handicap</i> or the Social Security system</p>	<p>Disability is a situation that results from the interaction between people with foreseeable and permanent impairments and any barrier that limits or prevents their full and effective participation in society on an equal basis with others. (Real Decreto Legislativo 1/2013 of 29 November)</p> <p>In a work context, this applies to people whose physical or mental capacity is reduced by 33% or more.</p> <p>The employee declares their situation to the company.</p> <p>⇒ Administrative evidence is issued by the <i>Centros Base de Valoracion y Orientacion a personas con discapacidad</i> (Basic Assessment and Guidance Centres for People with Disabilities)</p>	<p>People with disabilities of 60% or more who can perform the activity for which they are applying without functional limitations, or who have functional limitations that are overcome by adapting the workstation.</p> <p>The employee declares their situation to the company.</p> <p>⇒ Administrative proof (declaration of incapacity) issued by the Ministry of Health, identifying the % of incapacity</p>
Internal accounting system	Payroll system + internal monitoring tools for the "Mission Handicap" team	Payroll system	Payroll system
Reporting system - supervisory authority	<p>Monthly declaration + annual consolidation of data on amounts (employees in total & employees with disabilities)</p> <p>Authority = URSSAF (<i>Union pour le recouvrement des cotisations de sécurité sociale et d'allocations familiales</i> - Union for the collection of social security and family allowance contributions)</p>	<p>Annual declaration of amounts (total employees and employees with disabilities) + three-yearly request for exemption if necessary</p> <p>Authority = SEPE (Servicio Público de Empleo Estatal - State Public Employment Service)</p>	<p>Annual declaration of amounts (employees in total & disabled employees)</p> <p>Authority = Social Security</p>
Documents of proof	The authority issues an annual certificate of compliance	<p>The authority must issue an annual certificate.</p> <p>If this is not the case, the three-year authorization to contract with organizations specializing in the professional integration of people with disabilities may be considered proof of compliance.</p>	The authority does not issue a certificate of compliance.

7. Limited assurance report of the independent verifier on non-financial information



Limited assurance report of the independent verifier on a selection of non-financial information presented in Inetum's "Sustainability Statement" for the year ended 31 December 2025

EY & Associés



Inetum

Limited assurance report of the independent verifier on a selection of non-financial information presented in Inetum's "Sustainability Statement" for the year ended 31 December 2025

To the President,

In accordance with the terms of our engagement letter, we performed a limited assurance engagement on a selection of non-financial information (see Appendix 1) (hereafter the "Information") prepared in accordance with the reporting criteria presented in the Entity's "Methodological note" (hereafter the "Criteria") included in its "2025 Sustainability Statement" (hereafter the "Statement") for the year ended 31 December 2025.

Limited assurance conclusion

Based on the procedures we have performed, as described in the "Nature and scope of our work" section, and the evidence we have collected, nothing has come to our attention that causes us to believe that the Information has not been prepared, in all material respects, in accordance with the Criteria.

Preparation of the Information

The absence of a generally accepted and commonly used reporting framework or established practices on which to draw, evaluate and measure sustainability information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information must be read and understood with reference to the Criteria, which the Entity has used to prepare the Information, the material elements of which are available in the Statement.

Inherent limitations to the preparation of Information

As mentioned in the "Methodological Note" in the Statement, the Information may be subject to uncertainty given the current state of scientific or economic knowledge and the quality of external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates made in preparing it and presented in the Statement.

The Entity's responsibilities

It is the responsibility of the Entity's management to:

- select or establish appropriate criteria for preparing the Information;
- prepare the Information in accordance with the Criteria;



- design, implement and maintain such internal controls as it deems necessary to ensure that Information is not materially misstated, whether due to fraud or error.

Our responsibility

We are responsible for:

- on the basis of our work, forming a limited assurance conclusion that the Information has been prepared, in all material respects, in accordance with the Criteria;
- expressing an independent conclusion based on the evidence we have obtained;
- to communicate our conclusion to Inetum's Executive Management.

As it is our responsibility to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of such Information, as this may compromise our independence.

However, it is not for us to comment on:

- the entire Statement for the year ended 31 December 2025, and in particular on the Entity's compliance with the applicable legal and regulatory provisions.
- Compliance with the sustainability reporting standards adopted under Article 29a of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter referred to as ESRS for European Sustainability Reporting Standards) of the process implemented by Inetum to determine the Information.

Professional standards applied

The work described below has been conducted in accordance with the International Auditing and Assurance Standards Board (IAASB) International Standard ISAE 3000 (Revised) - *Assurance engagements other than audits or reviews of historical financial information*.

Independence and quality control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1, which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Means and resources

Our procedures mobilized the skills of four people and took place between 14 November 2025 and 9 March 2026.



Nature and scope of the work

We planned and performed our work in such a way as to take into account the risk of material misstatements that could call into question whether the Information was prepared in accordance with the Criteria. Based on our professional judgment, we implemented in particular the following procedures:

- assessed the suitability of the Criteria in terms of its relevance, completeness, reliability, neutrality and comprehensibility, taking into account, where appropriate, best practices in the sector;
- verified the existence of a process for collecting, compiling, processing and controlling the Information, aiming for completeness and consistency of the Information;
- consulted the sources used and conducted interviews with the people concerned in order to analyse the implementation and application of the Criteria;
- implemented analytical procedures on the Information and verified, on a sample basis, the calculations as well as the consolidation of the Information;
- tested the Information at the level of a sample of representative entities that we selected based on their activity, their contribution to the consolidated information, their geographic presence, and a risk analysis;
- conducted interviews to verify the correct application of procedures and carried out detailed testing on the basis of sampling, consisting of verifying the calculations made and reconciling the data with the supporting documents.

The procedures used for a limited assurance engagement are less extensive than those required for a reasonable assurance engagement. As a result, the level of assurance obtained on a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been conducted.

Paris-La Défense, 9 March 2026

The Independent Verifier
EY & Associés

Frédéric Papon
Partner, Sustainability

Annex 1: Verified information

Social Information	
Quantitative information (including KPIs)	Qualitative information (actions or results)
<p>Scope of verification of the Group-level indicators:</p> <ul style="list-style-type: none"> ▪ Total Headcount (headcount). ▪ Number of employees by type of contract (permanent contracts, fixed-term contracts, others) (headcount). ▪ Number of women (headcount). ▪ Number of men (headcount). ▪ Share of women (as a percentage of total workforce). ▪ Number of hires by type of contract (headcount). ▪ Attrition rate (percentage). ▪ Number of hired employees under 26 years old (headcount). ▪ Share of women in the Senior Leadership Team (SLT) (percentage of SLT members). <p>Scope of verification of the TOP4-level indicators (France, Spain, Belgium, Portugal):</p> <ul style="list-style-type: none"> ▪ Number of training hours (in hours). ▪ Number of employees trained (headcount). ▪ Share of employees with disabilities (as a percentage of total workforce). ▪ Number of work-related injuries (number) 	<p>Talent recruitment and retention (attractiveness, retention)</p> <p>Training (the adaptation of employees' skills to the needs of the company's customers)</p> <p>Equal treatment (equality between men and women, fight against discrimination, integration of people with disabilities and people under 26 years of age)</p> <p>The health, safety and well-being of employees (preventive actions)</p>
Environmental Information	
Quantitative information (including KPIs)	Qualitative information (actions or results)
<p>Scope of verification of the TOP4-level indicators (France, Spain, Belgium, Portugal):</p> <ul style="list-style-type: none"> ▪ Energy consumption (in MWh). ▪ Business travel distance (in km). ▪ Carbon emissions from business travel (in tons of CO₂e). ▪ Volume of e-waste (in tons). ▪ Scope 1 emissions (in tons of CO₂e). ▪ Scope 2 emissions (in tons of CO₂e). ▪ Carbon footprint per employee (in tons of CO₂e per employee). 	<p>The results of the environmental/energy policy (certifications, resources)</p> <p>The circular economy (IT equipment, energy, waste management)</p> <p>Climate change (significant sources of emissions due to the company's activity and its customers reduction targets, adaptation measures)</p>
Societal information	
Quantitative information (including KPIs)	Qualitative information (actions or results)
<p>Scope of verification of the TOP4-level indicators (France, Spain, Belgium, Portugal):</p> <ul style="list-style-type: none"> ▪ Share of IT purchasing from CSR-assessed suppliers (percentage of IT purchases) <p>Scope of verification of the Group-level indicators:</p> <ul style="list-style-type: none"> ▪ Number of people that took the Compliance and Antitrust eLearning course (headcount) 	<p>Subcontracting and suppliers (environmental and social issues)</p> <p>Compliance with laws, regulations, and compliance rules</p> <p>Actions taken to prevent corruption and tax evasion</p>