inetum.

2024 Sustainability Statement

Mars 1st, 2025

TABLE OF CONTENTS

INTRODUCTION

1. Foreword

In 2023, the Inetum Group adopted a new strategy and embedded ESG goals into its priorities.

Our ambition is to make Inetum a "BtoBtoS" – Business-to-Business-to-Society – company. In addition to the expertise we bring to our customers, always with a focus on proximity and simplicity, we believe in digital impact, as stated by our company purpose: *Digital impact, but faster, easier and for the good of all*.

We aim to provide digital services that increase efficiency and productivity, transform ways of working and business models, but also support the environmental transition and the changes of society.

Jacques Pommeraud, **Chairman and CEO**

2. Inetum's ESG commitments

Inetum has been a participant of the United Nations Global Compact since 2015, reinforcing its commitment to adopting a socially responsible attitude by undertaking to integrate and promote the Compact's four focal areas: human rights, international labor standards, the environment, and the fight against corruption.

Inetum has been relying on the experts at EcoVadis to carry out the Group's ESG assessment for more than 10 years already. In 2024, the company maintained its "SILVER" rating, certifying that Inetum is among the top 8% of companies assessed by EcoVadis in the computer programming, consulting, and related business sectors.

3. Note on CSRD reporting

Anticipating the compliance with the European CSRD (*Corporate Sustainability Reporting Directive*), required in 2026 on 2025 data, Inetum has prepared for this reporting by going deeper on items, such as the double materiality assessment or the gap analysis with the disclosure requirements. Some of these elements are included in the present report, and its structure is in line with the Directive requirements.

I.   GENERAL INFORMATION *(ESRS 2)*

1. Inetum at a glance

Inetum is a European leader in digital services. Inetum's team of 28,000 consultants and specialists 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.
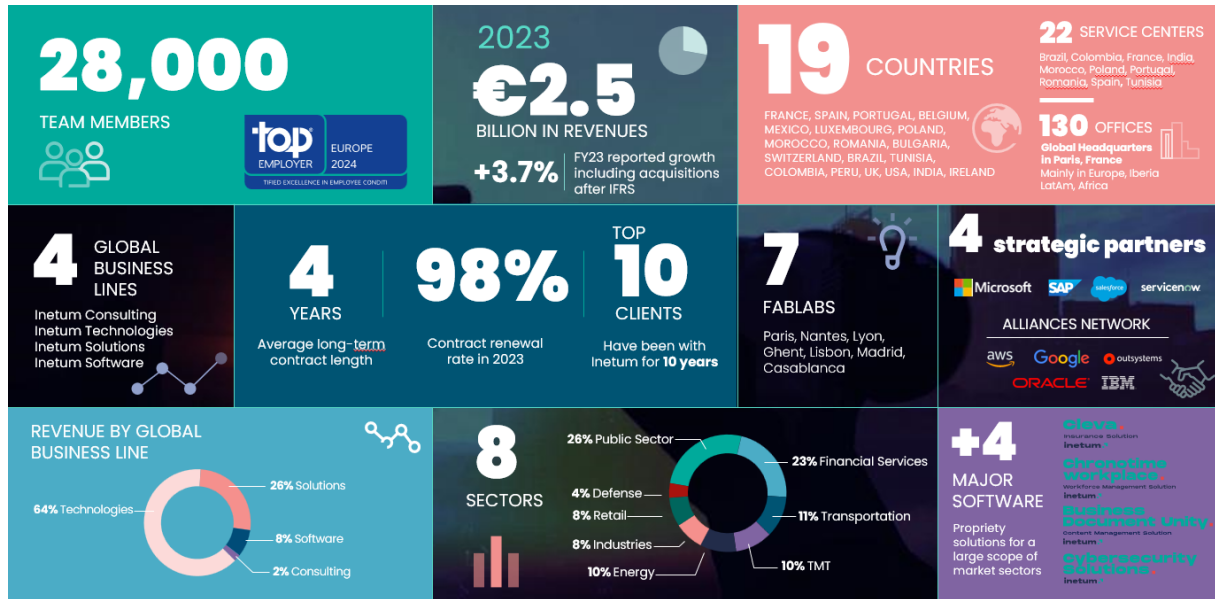
2. Basis for preparing the sustainability statement (BP)

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.

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. The process of identifying and gathering information is based on a reporting protocol specific to each subject (environmental, social, governance), that are reviewed annually to incorporate changes in the Group's scope and new regulatory requirements. Sustainability information has been 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).

Based on current regulations and considering the specificities of its business, Inetum measures its progress in the main areas of corporate responsibility: social, environmental, supply chain, and ethics. The collected documentary database has been organized and structured. Collaborative workshops were conducted with all Inetum Group departments mentioned above to establish the outline of this sustainability statement, and the document was proofread and validated by the Group's Executive Committee.

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 2026, 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. The insights gained from this analysis will be integrated into the ESG strategic roadmap, to be updated in 2025.

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	Supervises the progress of the ESG workstreams. Risk & Audit Committee: - Addresses Ethics & Compliance issues - Monitors progress of ESG KPIs People Committee: - Addresses Social issues: DE&I, social dialogue, health & safety, training and talent development, employee engagement, etc.	Quarterly
Executive Committee	In collaboration with the Group ESG Leader, defines the ESG strategy and ensures its implementation in all Areas and Functions of the Group. Validates the main objectives and KPIs of the sustainability trajectory of the Group, follows up on their achievement.	Weekly

Composition of the Executive Committee (as of 31/12/2024):

- Chairman & CEO
- 4 Area leaders: France, Iberia LatAm, EEMEA, Belgium
- 2 GBL leaders: Solutions, Consulting (+ Software until carve-out of the business line in July 2024)
- 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 Senior Leadership team) in a one-pager document, serving as the common strategic framework for all the business lines and functions.

In 2024 this document included a "BtoBtoS company" Method, with the priority sustainability workstreams for the year (for FY2024: recalculating the group's GHG emissions baseline, preparing for CSRD reporting and implementing a groupwide "Charity Day" for the employees to engage in local community projects).

The ESG governance at Inetum relies on the joint commitment of the Group ESG Leader (appointed in December 2023) and the Group Chief Financial Officer, each supported by an ESG manager working in close collaboration. A quaterly ESG committee ensure the engagement of the corporate functions and of the Areas in the definition and execution of the sustainability strategy.

Organization of the ESG function at Inetum:

	Group ESG Leader	**Group CFO**
Global vision and approach of financial and non-financial performance		
Complementary functions at corporate level	**Group ESG manager** in charge of **Transformation & Execution** (to be hired Q1 2025)	**Group ESG manager** in charge of **Reporting & Compliance**
Corporate and regional sponsors to ensure the execution and engage the teams	**ESG Committee:** Areas ESG ambassadors, Human Resources, Procurement, Legal & Compliance	
Network for data collection and reporting	**Corporate and country-level support functions**	

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

Sustainability topics were regularly addressed by the governance bodies of Inetum throughout 2024:

- January 2024 Supervisory Board / Risk & Audit Committee: ESG KPIs update (for FY2023), 2024 ESG roadmap.
- June 2024 Supervisory Board: presentation of the ESG maturity assessment, of the reorganized ESG function, 2024-2025 ESG roadmap and advancement of projects.
- Q3 offsite Executive Committee seminar: review of the double materiality analysis and first overview of the Group global carbon footprint.

- October 2024 Supervisory Board / Risk & Audit Committee: advancement of ESG projects, KPIs update, and 2025 ESG roadmap.
- Q4 offsite Executive Committee seminar: final presentation of carbon footprint assessment.
- Weekly Executive Committee meetings: regular updates on ESG projects.

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)

ESG KPIs are not yet formally integrated into incentive schemes. It will be considered in 2025, notably after the definition of the Group's new decarbonization pathway and targets.

The performance review of all members of the Inetum Senior Leadership Team (i.e. the top 150 managers of the Group) is nevertheless based on their own one-pager roadmap, adapted from the one existing at Group level, that includes sustainability objectives (see I. 3. a.). Although the integration of such objectives is not mandatory, up to 40% of the individual variable compensation can rely on the realization of this roadmap.

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 in the sustainability statement
a) Embedding sustainability due diligence in governance, strategy, and business model	Governance: Integrating sustainability into the company's leadership and decision-making processes. Strategy: Aligning sustainability goals with the company's overall strategic objectives. Business Model: Ensuring that sustainability is a core component of the company's operations and value proposition.	GOV-1 Role of the administrative, management and supervisory bodies and ESG Governance GOV-2 ESG issues/sustainability topics addressed by governance bodies SBM-1 Strategy, business model and value chain SBM-3 Material impact, risks, and opportunities and how they relate to strategy and business model;
b) Engaging with affected stakeholders in all key steps of sustainability due diligence	Stakeholder Identification: Recognizing all parties affected by the company's operations, including employees, customers, suppliers, and the community. Engagement: Involving these stakeholders in discussions and decision-making processes related to sustainability. Feedback: Gathering and incorporating stakeholder input to improve sustainability practices.	SBM-2 Stakeholders' interests and views. Section I.4.b, Details the methods and processes for engaging with stakeholders, including mapping, dialogue, and feedback mechanisms.
c) Identifying and assessing adverse impacts	Risk Identification: Detecting potential negative impacts of the company's activities on the environment and society. Impact Assessment: Evaluating the severity and likelihood of these adverse impacts. Prioritization: Focusing on the most significant risks to address first.	IRO-1 Processes to assess material impacts, risks, and opportunities (double materiality methodological approach) IRO-2 Double materiality outcomes (matrix)

Core elements of sustainability due diligence	Description	Paragraphs in the sustainability statement
d) Taking actions to address those adverse impacts	Mitigation Measures: Implementing strategies to reduce or eliminate identified risks. Remediation: Taking corrective actions to fix any damage already caused. Continuous Improvement: Regularly updating and enhancing measures to prevent future adverse impacts.	(E1-2 & E1-3) Climate change mitigation and adaptation policies, actions and resources (S1-3) Processes to remediate negative impacts and channels for own workforce to raise concerns
e) Tracking the effectiveness of these efforts and communicating	Monitoring: Continuously measuring the performance of sustainability initiatives. Reporting: Transparently sharing progress and outcomes with stakeholders. Adjustments: Making necessary changes based on monitoring results to improve effectiveness.	(IRO-1) Processes to assess material impacts, risks, and opportunities (IRO-2) Double materiality outcomes (SBM-2) Stakeholders' interests and views (S1-3) Processes to remediate negative impacts and channels for own workforce to raise concerns.

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

The Group's Internal Audit department produces Inetum's annual 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. The results of the updated Group risk map were presented, discussed and validated by the Executive Committee in February 2024.

Risks identified in the priority actions zone (high severity / low control effectiveness – *see matrix below*) 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.

Group risks from 2024 mapping aligned with ESG double materiality analysis:
(Extracted from the Group Risk Map and ESG-related)

RISK Id	Category	Company Risk Analysis	2024 DMA Materiality
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

RISK Id	Category	Company Risk Analysis	2024 DMA Materiality
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)

Inetum is a leading European player in digital services. Organized in 4 main Areas (France, Belgium, Iberia Latam and EEMEA) and 4 Global business lines (Technologies, Solutions, Consulting and Software[1]), the Group has grown continuously over the last decade thanks to ambitious investments – notably allowing over 40 acquisitions – and bold strategic transformations.

As a services provider, Inetum's business model relies on a vast ecosystem of suppliers and partners, including software and equipment vendors, as well as IT subcontractors and freelancers. It allows the Group to support the digital transformation of businesses of various industries, and public administrations.

Geographical footprint and revenue distribution
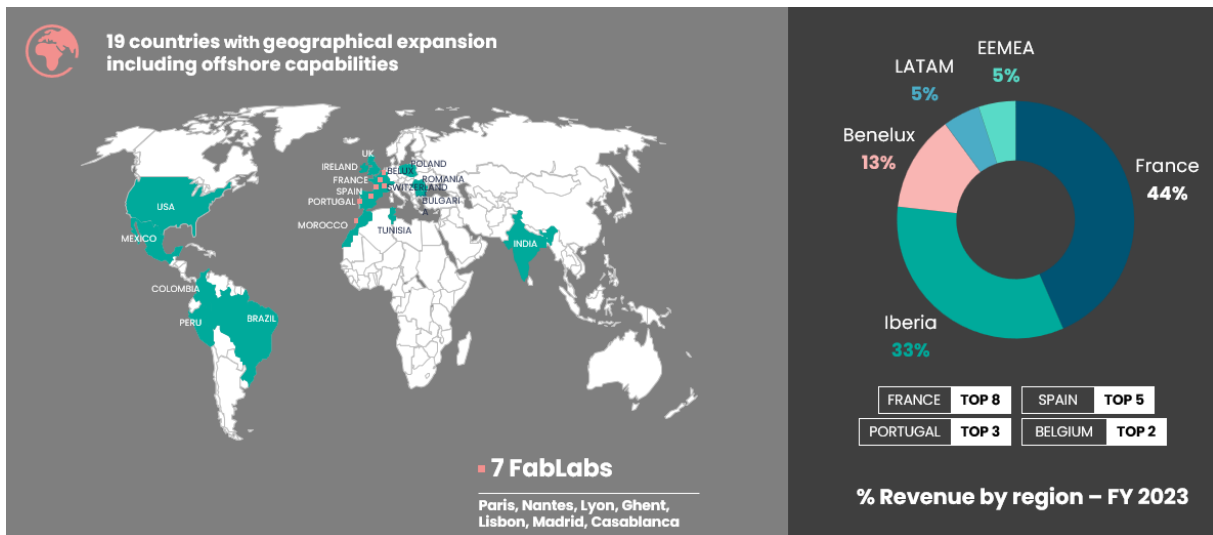
In 2023, the Group has defined its strategy along the following priorities:

- **Leading European player**: Focus on our geographical 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.

---

[1] The Software business line has been carved out in June 2024 to operate autonomously but is still included of the perimeter of the present report. (is still part of the Group)

- **"Rightshoring" strategy**: Offer competitive pricing thanks to our seamless on/offshore delivery model and industrialization.
- **Top Employer**: Make our employees proud to work at Inetum thanks to a unique culture made of speed, simplicity and impact.
- **BtoBtoS company**: Working for the good of all, raising the bar of our ESG commitments, and supporting our customers in their sustainability journey.

ESG principles are strongly embedded in two of Inetum's strategic priorities, demonstrating the Group's commitment, supported by its majority shareholder Bain Capital Private Equity, to not only drive business performance but also positive social and environmental impact.

Overview of Inetum's ESG strategy

The assessment of Inetum's performance fully integrates a non-financial dimension, the interest rate of the LBO debt of the Group being linked to 4 ESG criteria monitored and audited each year:

Sustainability objective	ESG KPI
Reduce our impact on the environment	1. Reduction of CO_2 emissions per employee
Promote diversity & equality	2. Percentage of young people (under 26 years old) in the total of people recruited annually
	3. Percentage of women within the Senior Leadership Team (+/- Top 150 of the Group)
Work on the sustainability of our supply chain	4. Percentage of annual IT purchasing from suppliers assessed in CSR (for example by Ecovadis)

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

Considering non-financial performance as crucial for the Group's sustainable growth, competitiveness and attractiveness, 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. Identification of an engagement with stakeholders is fundamental to social responsibility.

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.

- ❑ **Employees:** *individuals employed by Inetum*
- ❑ **Worker representatives:** *representatives elected to advocate for Inetum's employees' interests*
- ❑ **Subsidiaries:** *Inetum's organizational units and geographic sites, namely the 4 areas, participating in Inetum's management*
- ❑ **Non-employee workers:** *individuals providing services to Inetum but not formally employed by it*
- ❑ **Job applicants:** *individuals seeking employment opportunities within Inetum*
- ❑ **Shareholders:** *entities participating in the management of Inetum, to the same extent that they own shares, and that are interested in its business development*
- ❑ **Suppliers, sub-contractors & business partners:** *individuals and legal entities in the upstream value chain, professional associations & business partners*
- ❑ **Banks:** *financial institutions providing banking services to Inetum*
- ❑ **Insurers:** *companies providing insurance coverage to Inetum*
- ❑ **Customers:** *individuals and legal entities who are the recipients of products and services provided by Inetum or have been the recipients in the past*
- ❑ **Prospects:** *individuals and legal entities that will potentially benefit from Inetum's products and services in the future*
- ❑ **Certification bodies:** *organizations responsible for certifying Inetum's compliance with standards or regulations*
- ❑ **Civil society:** *national/local authorities, associations, local communities, educational institutions & media*

Inetum's stakeholders mapping as per ISO26000 guidelines
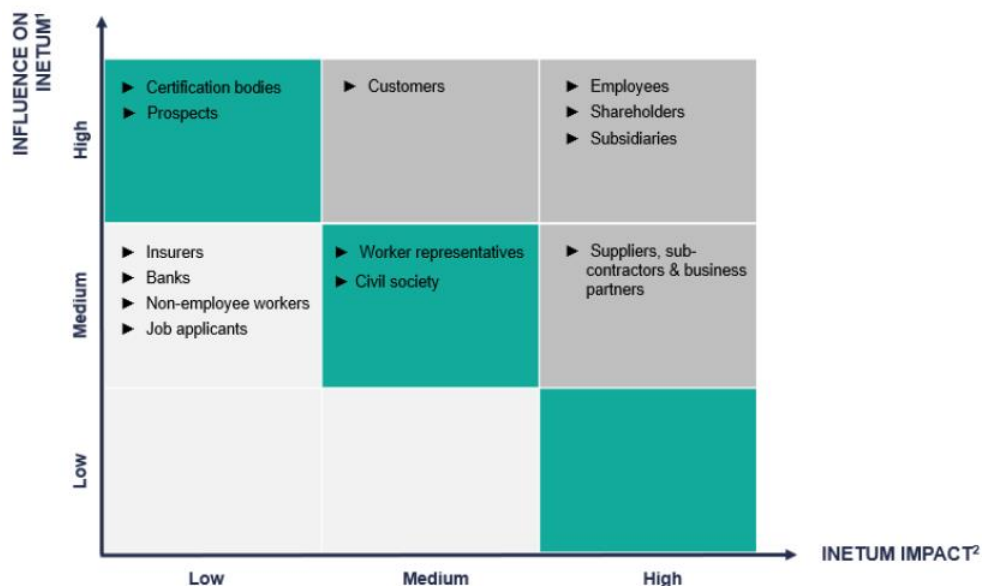
[1] : *Significance of Inetum's impacts on the stakeholder or the stakeholder's influence on Inetum*
[2] : *Inetum's in-depth relationship with the stakeholder (understanding of both impacts and interests)*

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	- "Let's Talk" quarterly (all people online presentation and Q&A + regional "Let's Connect" sessions) - Senior Leadership Team seminar (twice a year) - "Your Voice" Global People Survey - Student fairs - Interventions in universities and schools
Clients	- 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	- Supervisory Board meetings (see I. 3. a.)
Investors	- Quarterly Lenders presentation
Partners and suppliers	- Member of industry associations in all main geographies - Participation in major industry events - Partnerships and joint events with leading market vendors
Local communities	- "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.
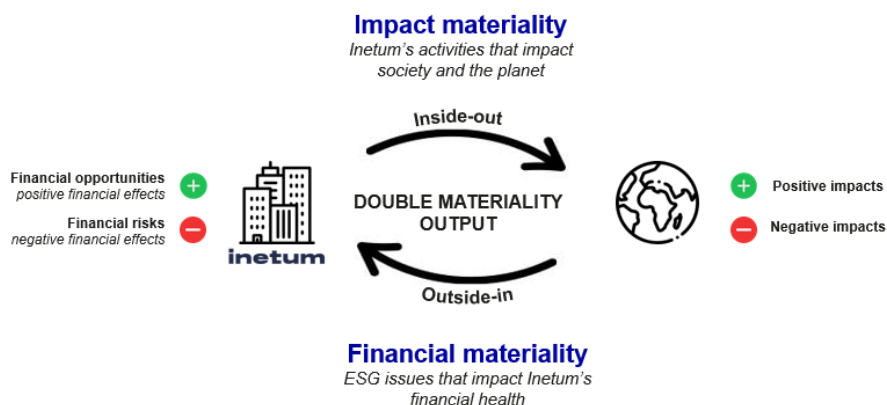
The assessment has been conducted with the following definitions of impact, risk and opportunity:

- **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.

Each sustainability topic is presented **in the table below**, with the corresponding and relevant ESRS, showing whether the impact, risk and opportunity occur in Inetum's own operations or in the value chain. This is a synthesis of the results from the DMA process carried out by the company in 2024, as described in section II. 5. a (IRO-1).

Material sustainability topics	Impacts, Risks and Opportunities	Business model / Value chain	Effects on strategy and business model
Climate change ESRS E1	**Positive Impacts**: Shifting to renewable energy. **Negative Impacts**: Greenhouse Gas (GHG) emissions from activities (Energy consumption from data centers, offices and vehicles) **Risks**: Increased costs of energy or difficulties in accessing energy; reputational damage in case of inaction; loss of market share. **Opportunities**: Financial savings due to an optimized energy consumption; improved brand attractiveness.	Own operations & upstream value chain	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	**Positive Impacts**: Flexible workplace; good quality of work life; promoting employees' health and safety and work-life balance. **Negative Impacts**: Potential negative impact on employees' safety, psychosocial risks, stress due to workload and other work-related conditions; **Risks**: 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. **Opportunities**: 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	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

Material sustainability topics	Impacts, Risks and Opportunities	Business model / Value chain	Effects on strategy and business model
Labor relations ESRS S1	**Positive Impacts**: Promoting an effective social dialogue; building a climate of trust. **Negative Impacts**: Potential ineffective social dialogue leading to tensions and conflicts. **Risks**: Decreasing commitment of the workforce; loss of attractiveness as an employer; operational inefficiencies; reputational damage in case social conflicts arise; regulatory sanctions. **Opportunities**: 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	Works councils' consultation on major issues Regular interactions to allow a transparent dialogue between management and employees Annual engagement survey at global level
Diversity, equity & inclusion ESRS S1	**Positive Impacts**: promoting an inclusive culture and multi-generational diversity; recruiting and advancing under-represented groups; equal treatment for men and women in the workplace. **Negative Impacts**: Potential lack of diversity and inequal opportunities. **Risks**: Loss of attractiveness as an employer; regulatory sanctions; reputational damage and potential loss of market share; decreased innovation. **Opportunities**: 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	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

Material sustainability topics	Impacts, Risks and Opportunities	Business model / Value chain	Effects on strategy and business model
Training and skills development ESRS S1	**Positive Impacts**: Career progression through training and development of employees' skills; promoting both employees' ongoing personal and professional development and access to new career opportunities. **Negative Impacts**: Potential lack of qualified expertise. **Risks**: Loss of attractiveness as an employer; skills' obsolescence; decreasing competitiveness and productivity; missing revenues in case of skills' mismatch; operational inefficiencies and higher costs. **Opportunities**: 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	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	**Positive Impacts**: Attracting and retaining a skilled workforce; building employee loyalty and business success; stability of the teams. **Negative Impacts**: Potential difficulties to attract, recruit and retain talent; losing key people **Risks**: Brain drain; lower margins due to high employee turnover; unstable workforce; loss of attractiveness as an employer; reputational damage; loss of market share. **Opportunities**: 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	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	Impacts, Risks and Opportunities	Business model / Value chain	Effects on strategy and business model
Business ethics and compliance ESRS G1	**Positive Impacts**: Promoting a strong ethical corporate culture; protection of whistleblowers through anti-retaliation procedures; compliance with applicable legal regulations. **Negative Impacts**: Potential corruption and bribery incidents. **Risks**: Regulatory sanctions and legal liability; reputational damage; loss of business opportunities and client loyalty; stakeholders' trust deterioration. **Opportunities**: 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	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 & cybersecurity	**Positive Impacts**: Protection and security of customers' data; securing the collection, use and storage of data. **Negative Impacts**: Potential data breaches, cybersecurity threats and ransomware. **Risks**: Regulatory and financial sanctions; loss of market share; stakeholders' trust deterioration; operational disruptions and revenue losses; reputational damage. **Opportunities**: Enhanced stakeholders' trust; secured business growth; guarantee of a secure system and both data protection and privacy; robust corporate reputation.	Own operations & value chain	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

Material sustainability topics	Impacts, Risks and Opportunities	Business model / Value chain	Effects on strategy and business model
Customer relationship	**Positive Impacts**: Construction of innovative solutions aligned with customers' expectations; promoting ongoing relationships with all the Group's customers; business success. **Negative Impacts**: Potential failure to provide high-quality services. **Risks**: Loss of attractiveness and loss of market share; declining revenues due to customers' dissatisfaction; deterioration of customers' loyalty. **Opportunities**: 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	Regular projects and accounts reviews Executive sponsorship program for top accounts Monitoring of NPS through the Group CRM
IT Sustainability	**Positive Impacts**; promoting digital inclusion while adhering to accessibility standards; embedded IT sustainability practices in the Group's solutions and services; resource optimization (digital sobriety). **Negative Impacts**: Potential waste footprint (waste generated in the office, IT equipment etc.) **Risks**: Loss of attractiveness and loss of market share; reputational damage in the event of inaction; regulatory sanctions. **Opportunities**: Providing sustainability-related services to customers to tackle their challenges; competitive advantage; improved customer loyalty and retention; growing business opportunities; refurbishment of equipment; reprocessing and recycling of waste, e-waste and electronic equipment.	Own operations & value chain	Development of solutions tailored to meet customers' sustainability issues Implementation of IT Sustainability training programs

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 81% of the Group's annual workforce in 2024 and 90% of the Group's annual revenue in 2023. 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.

The DMA was carried out in four steps:

Step 1 – Identification of stakeholders

As per the CSRD guidance, there are two main groups of stakeholders:

- **Affected stakeholders:** individuals or groups whose interests are affected or could be affected – positively or negatively – by Inetum's activities and its direct and indirect business relationships across its value chain.

- **Users of sustainability statements:** primary users of financial reporting, and other users of sustainability statements, including Inetum's business partners, works councils and social partners, civil society and non-governmental organizations, governments, analysts and academics.

To identify the relevant affected stakeholders to be interviewed, an update of stakeholders mapping was carried out in early 2024 (see section SMB-2), and each stakeholder category was prioritized according to the guidelines of ISO26000 (NF X 30-029).

Step 2 – Identification of main sustainability topics

Inetum followed a structured approach to identify main ESG issues, starting with the formalization of sustainability topics initially identified in the risk mapping conducted by the Internal Audit department. Inetum also considered the list of topics outlined in Application Requirement (AR) 16 of ESRS 1, completed with external documentary sources and international ESG reporting frameworks to define an exhaustive set of ESG issues. The list was checked for completeness against an industry benchmark.

The main sustainability issues that could impact the group's activities and on which the group could exert influence were then selected, then refined into specific issues relevant to Inetum's activities and organizational context. As groundwork for the materiality assessment workshops, relevant internal information was reviewed, such as internal reports, past risk assessments, and stakeholder findings, to pre-define IROs for each ESRS. A pre-filtering of a long list of IROs was undertaken to include only the most relevant sustainability IROs in the stakeholder consultation. Some topics were assessed as not material from the start of the analysis, considering Inetum's activity, and therefore not included in the DMA: pollution (E2), water and marine resources (E3), biodiversity and ecosystems (E4), workers in the value chain (S2), and affected communities (S3).

Step 3 – Engagement with stakeholders to assess the issues

Prior to the DMA itself, Inetum has engaged with internal experts and external stakeholders from the four largest areas in which the company operates, to determine the relevance of sustainability topics, along with others that are specific to Inetum's organizational context.

This pre-assessment consisted in reviewing Inetum's practices with regards to the seven core subjects of ISO26000. Onboarding sessions were conducted to help stakeholders grasp a common understanding of the new Directive and the objectives of the assessment.

As per the ESRS guidance, several consultation methods were used to assess both the level of impact and the level of risk and opportunity related to each sustainability topic:

- Internally, interviews and questionnaires were conducted with cross-functional management, group business lines and members of the ESG team.
- Externally, interviews were conducted with suppliers and customers.

In parallel, materiality assessment workshops were held with representatives of the main departments of the Group to identify impacts, financial risks and opportunities. Stakeholder consultations also included the inputs of the Executive Committee members. This step led to the selection of 13 representative sustainability topics for the Group in the short, medium or long term.

Step 4 – Consolidation and identification of material topics

Based on the scoring, each sustainability topic was assessed from both an impact materiality standpoint and a financial standpoint. For each step of the analysis, the process was documented to ensure its robustness. This enabled Inetum to gain a deep understanding of its most material impacts on people, the environment as well as business risks and opportunities arising from sustainability topics. The IROs were rated on a gross basis, without considering Inetum's existing mitigation actions.

The impact and risk and/or opportunity levels of each sustainability topic were assessed on a four-level scale (low; moderate; significant; critical), with the severity parameter considered for the impact materiality (scale, scope and irremediable character) and the magnitude of financial effects for financial materiality. The probability of occurrence was also evaluated on a time scale for potential impacts and both financial risks and opportunities. All input gathered from internal workshops was consolidated to aggregate scores and calculate the level of materiality from both standpoints. Consolidated overviews of the sustainability-related IROs were then presented to and discussed with internal stakeholders and management.

The materiality threshold was set, whereby IROs scored as moderate or above, and their associated sustainability topics and ESRS, were deemed material. The conclusions from the materiality assessment were presented to the Executive Committee at a dedicated seminar in August 2024, and to the Risk & Audit Committee of the Supervisory Board in October 2024.

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

The results of the DMA are presented in the double materiality matrix below:
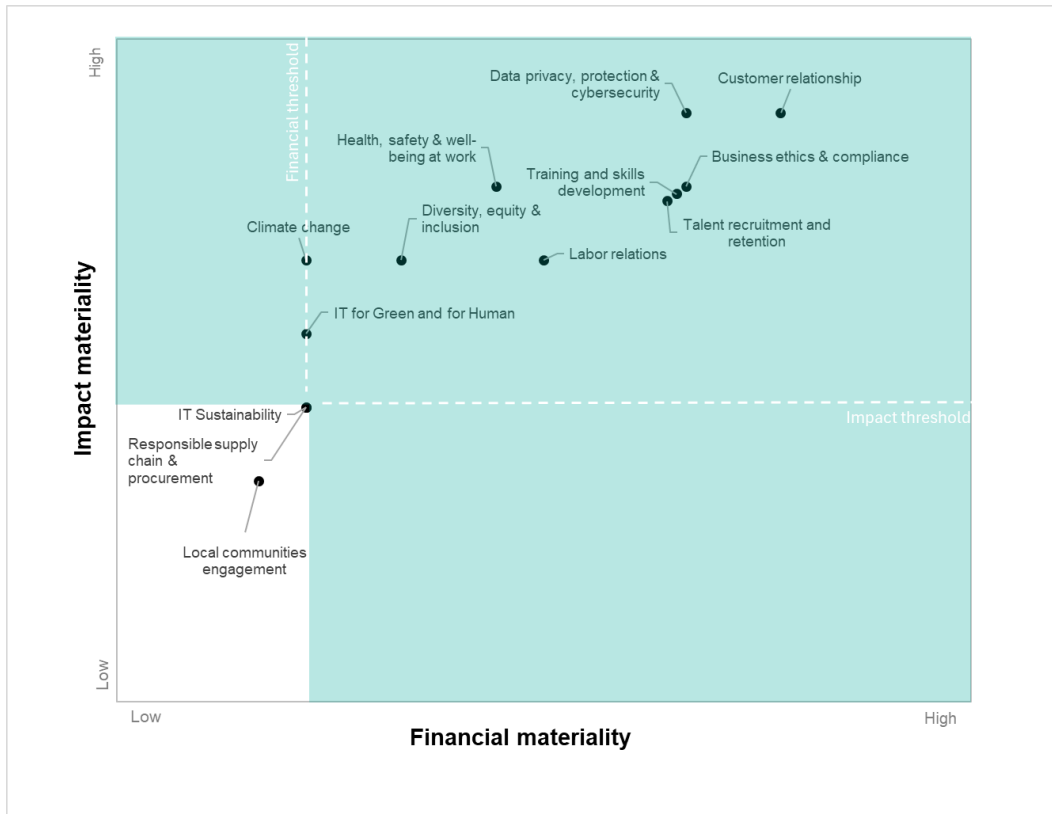
The green zone covers the impacts, and the risks and opportunities considered as most material by Inetum.

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)

For several years, Inetum has taken significant steps to reduce its carbon footprint, having set reduction targets by 2029, using 2019 as a baseline year (see section III.1.C Metrics & Targets below).

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 (section V.4. IT Sustainability),
- developing solutions to assist customers in transitioning to a low-carbon economy. (section VI Appendices - Inetum's contribution to Sustainable Development Goals – Climate actions)

In 2024, the company extended the measurement of its carbon footprint to all its countries, and including all scope 1,2,3 emissions in the analysis.

In 2025, using 2023 as a new baseline year, Inetum will define a decarbonization path considering the extended perimeter with a more ambitious approach. The Group will establish targets aligned with the Science-Based Targets initiative (SBTi), committing to the Paris Agreement ambition of limiting global warming to 1.5°C.

A comprehensive climate change transition plan will be integrated into Inetum's overall strategy, setting clear emission reduction targets but also embedding these goals into business operations and the Group's value chain. The implementation of these actions will be monitored by Inetum's executive management and governance bodies, ensuring that the climate strategy is prioritized across all organizational levels and geographies.

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 via annual action plans in line with the Group's travel, real estate and vehicle fleet directives. These actions are monitored using recognized environmental standards, including the environmental management system ISO 14001 with a certification of Spain and Romania (section VII Appendices - Group Certificates and Labels).

The GHG emissions are calculated using the GHG Protocol principles, on the four main countries (covering 90% of the revenue in 2023). Data collection involve area contribution, ensuring a localized yet comprehensive approach to environmental management.

ii. Actions and resources related to climate policies

Action 1 – Business travel policy

Inetum promotes the implementation of good environmental practices, and a culture based on efficient and responsible consumption of business travel. This commitment is part of the company's Travel Policy, which includes actions to encourage sustainable mobility among employees.

Inetum has embarked on the transformation of its vehicle fleet through the gradual replacement of internal combustion vehicles in Europe by electric or hybrid vehicles in line with the expectations of the

French LOM law (*Loi d'orientation des mobilités*). At the same time, electric charging stations are promoting the adoption of electric or hybrid vehicles. Inetum also offers for example in France and Belgium a mileage allowance for employees who cycle to work.

To manage its reduction actions, Inetum has also set up a quarterly dashboard to measure and analyze the carbon impact associated with business travel in Belgium, France, Spain and Portugal, which is part of its decarbonization commitment. Additionally, in Spain, Inetum elaborated a Sustainable Mobility Plan, which allows to understand the company's mobility habits, identify the risk factors and adopt preventive measures with the following objectives:

- improve road safety by reducing occupational accidents derived of traffic accidents,
- promote the development of a true sustainable mobility culture,
- contribute to the protection of environment and health of the workers,
- reduce the environmental impacts of transport, contributing to GHG emissions reduction and optimizing the use of non-renewable resources, especially the energetic ones.

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 through posters, mailings, intranet articles, quizzes, and email, engaging 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 align 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*).

Action 3 – Energy efficiency and transition to renewables

In terms of energy efficiency, Inetum is optimizing its resource consumption and gradually increasing the use of renewable energy sources. In line with its climate change transition strategy, Inetum has made a significant shift toward renewable energy across its operations. Since March 2021, 81% of electricity purchased for its French sites has been sourced exclusively from renewable energy through the provider EDF. Similarly, sites in Spain have been operating on 100% renewable electricity since 2021. Beyond sourcing renewable energy, the company is actively implementing energy-saving measures, such as the use of low-energy bulbs – relamping – and installing automating lighting systems alowthat switch off when areas are unoccupied. In Spain, Inetum has implemented its own Energy Management System, Synergica, an energy management web platform developed internally, which allows real-time management of the energy value chain (electricity, water, and gas), optimizing energy use and providing billing intelligence to reduce future consumption and expenses.

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.

Inetum has also developed a specific Sustainability practice within its Consulting Global Business Line to support its customers' issues about sustainability (including environmental transition) through innovative digital solutions.

Action 5 – Supply-chain decarbonization

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

c. Metrics and targets

The emissions measured cover Inetum's four main countries: Belgium, France, Portugal, and Spain, i.e. 81% of the Group's workforce at 31/12/2024 (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 is 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).

ESRS Disclosure Requirements		Data Tables
Targets related to climate change mitigation and adaptation - Scopes 1, 2 & 3 targets	(E1-4)	Inetum has set itself the target of reducing the average carbon footprint per employee by 45% by 2029, compared with 2019 (the baseline year).
Energy consumption and mix	(E1-5)	Evolution of volumetric data per year since 2019
Gross Scopes 1, 2, 3 and Total GHG emissions	(E1-6)	- Evolution of carbon footprint per year since 2019 - Reduction of CO2 emissions per employee per year since 2019: - Evolution of the carbon footprint per scope per year since 2019

Evolution of carbon footprint per year since 2019:
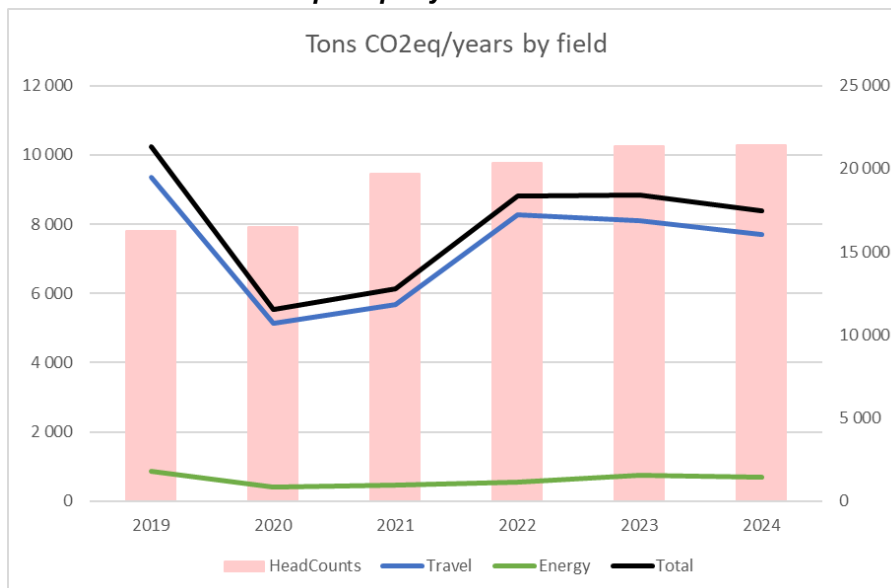
Reduction of CO2 emissions per employee per year since 2019:

Year	Average Headcounts	Energy (tCO2eq)	Travels (tCO2eq)	Total E+T (tCO2eq)	Per Employee (tCO2eq)	Reduction vs 2019
2019	16 236	870	9 354	10 225	0,630	
2020	16 482	396	5 136	5 532	0,336	47%
2021	19 700	465	5 665	6 130	0,311	51%
2022	20 358	535	8 283	8 818	0,433	31%
2023	21 347	736	8 097	8 833	0,414	34%
2024	21 408	693	7 703	8 396	0,392	38%

Positive impact of the COVID crisis in 2020 and 2021

Evolution of the carbon footprint per scope per year since 2019, with:

- Scope 1: Gas and Group car fleet *(1)*
- Scope 2: Electricity *(1)*
- Scope 3 *(2)*: Waste *(3)* and other travel

Year	Average Headcounts	SCOPE 1 (tCO2eq)	SCOPE 2 (tCO2eq)	SCOPE 3 (tCO2eq)	Total E+T+W (tCO2eq)	Per Employee (tCO2eq)
2019	16 236	7 513	693	2 030	10 236	0,630
2020	16 482	4 602	202	731	5 535	0,336
2021	19 700	4 684	229	1 228	6 141	0,312
2022	20 358	5 938	134	2 754	8 826	0,434
2023	21 347	6 236	317	2 288	8 841	0,414
2024	21 408	5 553	308	2 540	8 400	0,392

(1) Energy consumption in December 2024 for Belgium and Portugal have been partially estimated (based on 2023 consumption).
(2) does not include emissions associated with purchased goods and services or use of sold products
(3) the 2023 waste volume for Belgium and Portugal has been estimated (using the 2023 value)

Evolution of volumetric data per year since 2019:

Year	Average Headcounts	Energy *(4)* (MwH)	Travels (1000 Km)	Wastes (Tons)
2019	16 236	10 207	80 804	94,2
2020	16 482	7 361	41 483	45,0
2021	19 700	11 166	44 685	111,6
2022	20 358	10 344	60 096	159,5
2023	21 347	8 392	60 207	186,1
2024	21 408	7 910	51 302	132,3

(4) Coverage of energy volume of consumption:
For some of its office spaces rented, Inetum has no access to energy consumption data. As presented in the table below, the coverage of the energy reporting represents 97,2% of total square meter of offices in Belgium, France, Portugal and Spain.

Country	2024 Offices spaces (in square meters)		Square meter covered by Energy collection
	Total	Covered by Energy Collection	
Belgium	11 154	10 644	95,4%
France	62 132	61 170	98,5%
Portugal	5 008	4 749	94,8%
Spain	36 315	34 838	95,9%
Total	114 609	111 401	97,2%

III.   SOCIAL INFORMATION

1. Own workforce (ESRS S1)

a. Strategy

i.   Policies (S1-1)

Inetum's approach to managing workforce-related impacts, risks, and opportunities is implemented through its Human Resources (HR) strategy. This strategy is structured around five fundamental pillars: talent attraction and recruitment, talent retention, health, safety and well-being at work, talent and skills development, inclusion and diversity at work.

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.

Talent recruitment and retention

a.   Recruitment policy

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 2024, the Group recruited 6 286 new employees across all regions, 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, 26% new hires in 2024 came through referrals, while in Spain, 17% of new recruits were sourced through employees' professional networks.

The Group is also committed to training and passing on knowledge to young talents: in 2024, over 200 interns, and work-study students (trainees and apprentices) were recruited at Inetum.

Specific Group and country-level initiatives in 2024

Inetum was once again recognized in 2024 as Top Employer Europe.

Country-level initiatives:

Belgium
- Inetum employees delivered 37 workshops and guest lectures at universities and colleges, both in Flanders and Wallonia
- Several schools came to Inetum to learn more about the life of a consultant
- 19 students completed an internship

France
- Partnership with schools, universities (EFREI, Centrale Lille, Pôle Léonard de Vinci, ENSEEIHT, EDHEC)
- Participation in CSR events: Handi Day, Efrei For Good, sponsorship of La Toile promotion by EMLyon, creation of a board game to raise awareness of disability among young people
- Creation of a web series - an authentic immersion in our professional world: 1M views on Instagram

Spain
- Chair at the Polytechnic University of Madrid (Tech Talks in subjects, Welcome of interns in Inetums' offices, INetum Day in the UPM to explain career, hiring, training),
- Participation in different job fairs in universities in the main cities where Inetum is present.
- Prize-giving ceremony for the best academic record and Best Final Year Project (in different universities)
- Workshops for final year students on how to create their CV, their Linkedin profile and how to face their first job interviews

b. <u>Onboarding</u>

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. <u>Career development and internal mobility</u>

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. In addition to the annual interviews, Inetum offers regular opportunities for discussion to provide employees with a medium-term vision of their career path and to plan the next steps in their development. 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.

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.

d. Company culture

In 2024, Inetum deployed the "Inetum Way", the result of several months of collaborative work by the top management to define the company's purpose and values. It was first shared to the Senior Leadership Team (Top 150) in January 2024 to get their feedback, engage them into translating these principles into daily operations, processes and behaviors, and ensure they would become ambassadors of this new culture in their teams.

Internal communications and engagement campaigns followed throughout the year to successively onboard the middle management and all employees into the components of this new culture.

To share and celebrate the projects which best bring this culture to life, the Group organized in June 2024 the first 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 (Propositions that matter, Faster and Easier, Good of All). Over 80 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
a. Health and safety fundamentals

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.

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.

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)

Specific Group and country-level initiatives in 2024

- Application to democratize mental health, so that every employee can take care of his/her own mental health, both preventively and curatively provided to all employees in France: 'Teale', a mental health platform serving companies and their teams.
- In Spain, a Joint Prevention Service is responsible for advising and coordinating the safety management system and promoting health and well-being.
- In France, a prevention committee has been set up to promote health and safety at all agencies.
- Appointment of 2 health and safety officers responsible for updating regulatory documents in France.

Training and skills development

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 technology 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.

Specific Group and country-level initiatives in 2024:

21 080 employees registered the Do You Speak GenAI online training and 13,730 employees certified

Diversity, inclusion and equal opportunities

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.

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.

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 2024, 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 40,15 in 2024, 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 create 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 2024, 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 in particular on sharing the subject of disability with all the company's players and professions.

Specific Group and country-level initiatives in 2024:

- In France, the company achieved a gender equality score of 92/100.
- Inetum Spain was awarded the Equality Seal by the Ministry for Equality for its remarkable commitment and contribution to promoting gender equality in the workplace.
- Inetum Portugal signed the Portuguese Diversity Charter in December 2024.
- Inetum France was a sponsor of the 2024 Handitech Trophy, awarding entrepreneurs developing innovative solutions for the inclusion and autonomy of disabled people.
- Inetum Cataluña signed an agreement with the GoodJob Foundation, a non-profit organization whose main objective is to work for the labor integration and promotion of employability of people with disabilities.
- Each french HRBP is a harassment referent in his or her area of responsibility, to prevent sexist harassment, moral harassment and discrimination
- In France, creation of a community of inclusive recruiters and a network of ambassadors for the Disability Program

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.

First "YOUR VOICE" Employee Engagement Survey in 2024

In November 2024, Inetum conducted its first employee survey at global level, that resulted in a very high participation rate of 80% of the workforce. The anonymous platform also allowing participants to share comments, over 115,000 qualitative opinions were collected.

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

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 and Country Level HR KPIs
Collective bargaining coverage and social dialogue	(S1-8)	Data not published
Diversity metrics	(S1-9)	Group Level HR KPIs - Evolution percentage of women within the Senior Leadership Team (+/- Top 150 of the Group) Country Level HR KPIs - Evolution of the percentage of young people (under 26 years old) in the total of people recruited annually

ESRS Disclosure Requirements		Data Tables
Adequate wages	(S1-10)	Data not published
Persons with disabilities	(S1-12)	Country Level HR KPIs
Training and skills development metrics	(S1-13)	Country Level KPIs
Health and safety metrics	(S1-14)	Country Level KPIs
Remuneration metrics (pay gap and total remuneration)	(S1-16)	Data not published
Incidents, complaints, and severe human rights impacts	(S1-17)	Data not published

Group Level HR KPIs:

Indicators		Total Group		
		2022	2023	2024
Total Headcount as of 31.12	Permanent	22 904	23 662	24 181
	Fixed term	2 449	2 975	1 131
	Others (excluding trainees)	335	277	228
	Total without trainees	**25 688**	**26 914**	**25 540**
Distribution	Men	18 393	19 232	18 297
	Women	7 295	7 682	7 243
	% of women	*28%*	*29%*	*28,4%*
	% of women in management (SLT)	*14%*	*15%*	*16,90%*
	Average age	40	42	40
	Average length of service in the Group	6	7	6
Wages	Average Annual Salary (€)	39 984 €	39 713 €	40 372 €
Recruitment	Permanent	6 262	5 478	4 892
	Fixed Term	2 080	3 353	1 262
	Others (excluding trainees)	229	159	132
	Total without trainees	**8 571**	**8 990**	**6 286**
	Trainees	456	842	728
	Total Hires	**9 027**	**9 832**	**7 014**
Attrition	Attrition as of 31.12	20,65%	20,73%	21,75%

Evolution of the percentage of women within the Senior Leadership Team:

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	2021	2022	2023	2024	Target 2028
Ratio of **women in SLT** (%) (previously designated VP)	15%	14.20%	14.62%	16,90%	19,96%

Country Level HR KPIs:

Indicators		Portugal	Belgium	France	Spain	TOTAL
		2024	2024	2024	2024	2024
Total Headcount as of 31.12	Permanent	1 492	1 208	9 038	8 331	20 069
	Fixed term	249	3	13	147	412
	Others (excluding trainees)	0	0	210	0	210
	Total without trainees	**1 741**	**1 211**	**9 261**	**8 478**	**20 691**
Distribution	Men	1 135	933	6 802	6 127	14 997
	Women	606	278	2 459	2 351	5 694
	% of women	*35%*	*23%*	*26,6%*	*28%*	*28%*
	Average age	39	43	42	41	
	Average length of service in the Group	6	9	7	6	
	Employment of people with disabilities	1,27%	*NA*	4,04%	1,10%	**2,42%**
Wages	Average Annual Salary (€)	31 960 €	59 851 €	49 600 €	37 503 €	
Recruitment	Permanent	228	83	1 692	1 632	3 635
	Fixed Term	231	2	13	105	351
	Others (excluding trainees)	0	0	125	0	125
	Total without trainees	**459**	**85**	**1 830**	**1 737**	**4 111**
	Trainees	27	20	76	566	689
	Total Hires	**486**	**105**	**1 906**	**2 303**	**4 800**
	Hires of young employees under 26	124	16	286	345	771
	% hires of young employees under 26	*27%*	*19%*	*16%*	*20%*	*18,8%*
Attrition	Attrition as of 31.12	27,41%	19,87%	22,84%	14,86%	
Training	% of trained employees	85%	81%	42%	42%	48%
	Number of employees trained	1 487	978	3 791	3 582	9 838
	Training hours	27 339	3 306	88 356	140 443	259 444
Health & Safety	Number of workforce injuries	2	8	46	14	70

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

% 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	2021	2022	2023	2024	Target 2028
Ratio of total **hires of young employees**	23%	22.2%	19,2%	18,8%	30%

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 Chief Executive Officer, the Chief Financial Officer, the Chief People Officer and the Chief Legal and Compliance Officer, serves as a central governance body with decision-making power on critical compliance matters. They gather whenever the circumstances demand. In 2024, the company organized five Ethics Committee meetings.

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. Annual meetings are held with Area CEOs to discuss significant ethical matters with their respective Compliance officers. 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*

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. Ethics and compliance programs are mandatory and regularly updated to ensure all employees remain informed of any changes with refresher trainings.

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, and influence peddling. 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 business partners, 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 and their facilitators' 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 exemple 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.

iii.   *Business conduct training*

Inetum has deployed training on its Code of Ethics within its Compliance program for all employees. In the onboarding process, mandatory training and e-learnings on compliance including business conduct matters and privacy matters are assigned to new employees. Communication campaigns to raise awareness on specific topics are regularly launched, and updated training programs are deployed to ensure that employees are well-informed about relevant regulations. 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.

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

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. 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.

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

A third-party integrity check tool is being deployed throughout the Group. This tool is to be 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.

e. Metrics and targets

ESRS Disclosure Requirements		Data Tables
Training		Ethics & Compliance training program
Incidents of corruption or bribery	(G1-4)	Data not published
Ratio of audited IT purchases to total IT purchases		Evolution of the percentage of annual IT purchasing from suppliers assessed in CSR

KPI	2024 Results
Ethics & Compliance training program	9 672 people took the Compliance and Antitrust eLearning course in 2024, and 76% of them completed it by 31/12/2024

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

Performance indicator 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	2021	2022	2023	2024	Target 2028
Ratio of audited IT purchases to total IT purchases	3%	50%	70%	76%	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 implemented a group quality management system that meets international standards. 90% of 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.

2024 actions:

- Deployment of OneCRM, a new customer relationship management system that allows the company to monitor interactions and satisfaction levels.
- Expansion of sales team, now with more than 75 specialists, to provide even better coverage and grow business.
- A new Commercial Excellence Dashboard, providing real-time insights into business execution, quality, and performance.
- Launch of an Executive Sponsorship program for the top customers, building long-term relationships that benefit both parties.

Inetum Group Account planning process enables its sales teams to better understand customer needs and priorities, and develop its ambition over three years.

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 certified Information Security Management System,
- 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.

c. Metrics and targets

The existing metrics to ensure Inetum cybersecurity goals are presented below but not published for confidentiality reasons.

Operational metrics:
- risk score metric that consolidates several technical metrics BitSight Score for EASM, Tanium, Oradad.
- SOC Metrics including number of alerts, incidents, false positive, MTTD, MTTR

Governance: Cyber Maturity Score per Area

3. IT for Green and for Human

Inetum's service 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

Our IT for Green / IT for Human catalogue lists 44 solutions that contribute directly or indirectly to at least one of the UN's Sustainable Development Goals. It refers to 117 use cases in one or more of four areas: the environment, energy, the individual and life in society, and governance (see section VI - Appendices - Inetum's contribution to Sustainable Development Goals).

The need to anticipate as quickly as possible the future needs of our clients and to support their sustainability trajectory what drives Inetum to continuously innovate and develop new services.

Additionally, the « Inetum for Impact » offerings will be formalized in 2025 as part of the ongoing strategic review of the Group's portfolio.
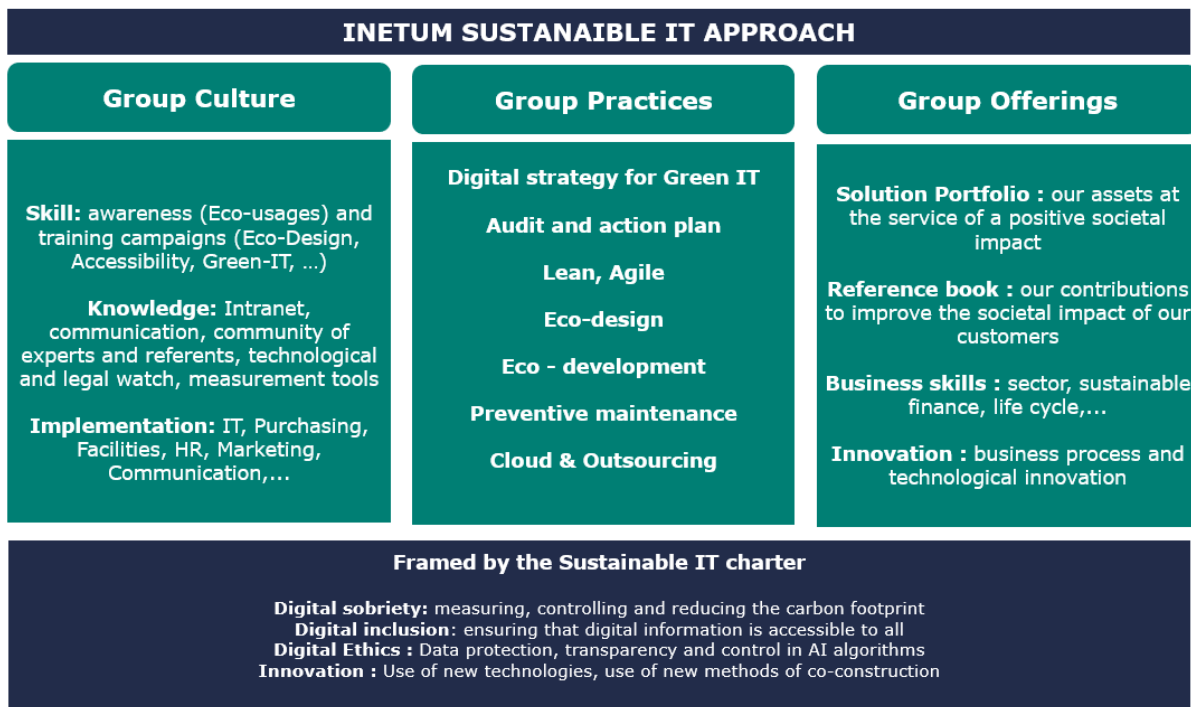
4. IT Sustainability

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 SUSTANAIBLE IT APPROACH

Group Culture

Skill: awareness (Eco-usages) and training campaigns (Eco-Design, Accessibility, Green-IT, …)

Knowledge: Intranet, communication, community of experts and referents, technological and legal watch, measurement tools

Implementation: IT, Purchasing, Facilities, HR, Marketing, Communication,…

Group Practices

Digital strategy for Green IT

Audit and action plan

Lean, Agile

Eco-design

Eco - development

Preventive maintenance

Cloud & Outsourcing

Group Offerings

Solution Portfolio : our assets at the service of a positive societal impact

Reference book : our contributions to improve the societal impact of our customers

Business skills : sector, sustainable finance, life cycle,…

Innovation : business process and technological innovation

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 2024, 3,775 employees had enrolled in **training on sustainable IT,** particularly in the context of service delivery; 1,519 had completed the awareness program and 632 had certified their knowledge through an internal examination.

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.

In 2024, a working group has been implemented, mobilizing various operational and support functions, to build **a Group AI Policy** and define a governance model to ensure a safe, ethical and sustainable use of artificial intelligence in the company's own processes as well as in the delivery of services to its customers. The group has also worked on a Responsible AI Charter that will be rolled out throughout all areas and operations of the Group in 2025.

VI.   APPENDICES

Group Certificates and Labels

	Certificates	AREA	Validity	Coverage
Quality	**ISO9001**	Belgium (Realdolmen)	Oct 2027	84% of 2024 Group HC >90% of 2023 Group Revenue
		France, Service Centers France & Casablanca	Mar 2027	
		Poland	Apr 2025	
		Portugal (Holding Business Solutions, Inetum Tech)	Dec 2027	
		Romania	Jul 2026	
		Spain (Cataluña, Electronic Security, España, España sucursal em Portugal, Levante, Norte)	Jun 2028	
		Tunisia (Holding)	Dec 2027	
	EN 9100	France (Toulouse)	Mar 2027	
	PECAL/AQAP 2110	Spain (España)	Sep 2027	
	ISO 30301	Spain (España)	June 2026	
Cybersecurity	**ISO 27001**	France and Service Centers	Mar 2025	72% of 2024 Group HC >75% of 2023 Group Revenue
		Poland	Apr 2025	
		Spain (España, España sucursal em Portugal, Levante, Norte)	Jun 2028	
		Romania	Jul 2026	
		Tunisia (Holding)	Jan 2028	
	ISO 27701	Spain (España, Levante, Norte)	Jun 2026	
	HDS (Healthcare Data Hosting)	France & Portugal IS Service Centers	Jun 2026	
Continuity	**ISO 20000**	Portugal (Holding Business Solutions)	Jul 2025	
		Spain (Cataluña, España, España sucursal em Portugal, Levante, Norte)	Jun 2028	
	ISO 22301	Spain (España, Norte)	Jul 2025	
Environment	**ISO 14001**	Spain (España, Electronic Security, Norte)	Jun 2028	33% of 2024 Group HC >27% of 2023 Group Revenue
		Romania	Jul 2026	
Social	**ISO 45001**	Spain (Cataluña, Levante, Electronic Security, España, Norte)	Oct 2027	33% of 2024 Group HC >27% of 2023 Group Revenue
		Romania	Jul 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 Organizational Well-Being)	Spain (Cataluña, Electronic Security, España, Levante, Norte)	Nov 2027	
	QUALIOPI	France & Software France	Dec 2027	

Field	AREA	Date of award
Corporate Social Responsibility	Group Spain (España) Morocco	**ECOVADIS** Silver 68/100 *(May 2024 – May 2025)* Huella de carbono Calculado *(Nov 2022)* CGEM CSR Label *(May 2018)*
Social	Morocco France Europe, Belgium, France, Mexico, Poland, Portugal, Spain	Feel Good by Rekrute.com *(June 2022)* Most Attractive Employer 2023 by Universum TOP 100 by IT Students *(May 2023, students survey)* HappyIndex®AtWork / Women by ChooseMyCompany *(August 2021)* **Top Employer 2025** by Top Employers Institute *(January 2025)*
Continuity	Services Line Application Services & Service Center (Cataluna, España, Levante, Norte)	**CMMI** DEV V2.0 LEVEL 3 (Sept 2023 – Sept 2026)
Cybersecurity	Belgium (RCloud) Shared Service Centers	**ISAE 3402** Type 2 (Jan. 2025) Type 2 (Jan. 2025)

Other commitments	Comment
United Nations Global Compact **Global Compact French Network**	Participant since July 2015. Renewed in 2024

Inetum's contribution to Sustainable Development Goals

The table below summarizes how Inetum, as an IT service provider, contributes to the SDGs within its organization and through its business.

---

1. No Poverty

Inetum is promoting fair wages and social benefits for its employees, supporting local projects to fight poverty, and offering training and professional development opportunities to help employees improve their economic well-being.
Inetum also contributes to reducing poverty through its corporate social responsibility initiatives, such as partnerships with organizations that focus on poverty alleviation and supporting local communities. By prioritizing the well-being and economic empowerment of its employees and actively engaging in poverty reduction efforts.

PEGASE, a school transportation management system developed by Inetum, is improving access to education for underserved populations. By optimizing school transportation routes and reducing costs, PEGASE helps to ensure that students from low-income families can attend school regularly, reducing the risk of dropping out and increasing their chances of breaking the cycle of poverty.

2. Zero Hunger

Inetum is promoting sustainable agriculture and food security. Inetum develops digital solutions that help optimize agricultural practices, improve crop yields, and ensure efficient food supply chains. These solutions include precision agriculture technologies, farm management systems, and food traceability platforms.

Inetum's digital solutions and services in areas such as **farm management**, **e-mobility**, and **smart city** management are contributing to improve agricultural productivity, optimizing food distribution, and promoting sustainable and efficient transportation systems, thus, achieving zero hunger.

3. Good Health and Well-being

Inetum is prioritizing the health and well-being of its employees. The company promotes a healthy work environment by providing access to healthcare benefits, wellness programs, and mental health support. Inetum also focuses on promoting work-life balance and stress management through flexible work arrangements and employee assistance programs.
Additionally, Inetum invests in training and development programs to enhance the skills and knowledge of its employees, contributing to their overall well-being and professional growth.

Psych Journey is a project developed by Inetum providing support for people with mental illness and depression through its chatbot-based platform. It offers accessible and convenient mental health resources, promoting early intervention, and improving mental well-being.
Horus is a management software dedicated to maternal and child protection. It facilitates the management of medical records in mother-and-child care facilities, ensuring continuity of care and promoting the health and well-being of mothers and children.

4. Quality Education

Inetum provides training and professional development opportunities to its employees. The company recognizes the importance of continuous learning and skill development in the rapidly evolving digital landscape. Inetum offers various training programs, workshops, and certifications to enhance the knowledge and expertise of its employees. By investing in their professional growth, Inetum ensures that its workforce is equipped with the necessary skills to deliver high-quality services to its clients. Additionally, Inetum supports educational initiatives in local communities, contributing to the goal of providing quality education for all.

Inetum has implemented an **online learning platform** that provides accessible and interactive educational resources, promotes lifelong learning, and facilitates remote education, ensuring that quality education is accessible to all, regardless of geographical or socioeconomic barriers.
Intraverse, an innovative solution developed by Inetum, provides immersive and interactive virtual reality experiences for educational purposes. It enhances learning by creating engaging and realistic simulations, allowing students to explore various subjects and concepts in a dynamic and interactive way, promoting a more effective and enjoyable learning experience.

5. Gender Equality

Inetum implements policies and practices that ensure equal opportunities and treatment for all employees, regardless of gender. Inetum strives to create an inclusive and diverse work environment where everyone feels valued and respected. It actively supports the empowerment of women within the organization, including leadership development programs and mentoring opportunities. Inetum also works towards eliminating gender biases and stereotypes through awareness campaigns and training programs.

Inetum is a **partner of Women in Africa Philanthropy (WIA)** initiative, which promotes the training and empowerment of future women entrepreneurs, fostering gender equality and women's economic empowerment in Africa through digitalization and mentorship programs.

6. Clean Water and Sanitation

Inetum promotes responsible water consumption and efficient water management practices. Inetum aims to reduce water consumption in its facilities and implements measures to prevent water pollution. The company encourages employees to adopt water-saving practices and raises awareness about the importance of water conservation. Inetum also ensures compliance with regulations related to water management and implements initiatives to improve water efficiency in its operations.

Foam Detection Industry, a solution based on computer vision, helps to reduce water waste and improve water quality by detecting and alerting foam formation on industrial tanks, it enables timely intervention to prevent contamination and excessive water usage, promoting efficient water management and conservation.
The solution **"X7"** contributes to optime the management of water resources, distribution of water, and to reduce water leakage. It helps improve the efficiency of water systems, leading to better water conservation, reduced water waste, and improved access to clean water for communities.

7. Affordable and Clean Energy

Inetum is adopting renewable energy sources and improving energy efficiency in its operations. Inetum aims to reduce its carbon footprint and dependence on fossil fuels by transitioning to clean and sustainable energy sources. The company invests in energy-efficient technologies, implements energy management systems, and promotes responsible energy consumption among its employees.

ELECTRIFIC, a set of solutions for the eMobility sector, is promoting the adoption of electric vehicles (EVs) and optimizing the management of EV charging infrastructure. It helps reduce reliance on fossil fuels, decrease greenhouse gas emissions, and increase access to clean and affordable energy for transportation.
InterConnect_DR_Solution is enabling demand-response management, balancing electricity supply and demand through the participation of residential consumers. It helps optimize energy consumption, reduce peak demand, and promote the use of renewable energy sources, leading to a more sustainable and efficient energy system.

8. Decent Work and Economic Growth

Inetum is promoting decent working conditions, fair employment practices, and economic growth. Inetum focuses on providing a safe and inclusive work environment for its employees, ensuring fair wages and benefits, and supporting career development opportunities. The company also contributes to economic growth by creating job opportunities, fostering innovation, and supporting the digital transformation of its clients.

Minos_UX, an ERP system developed by Inetum, is improving the management of industry and commerce. It enhances productivity, streamlines processes, and promotes efficient resource allocation, leading to sustainable economic growth, job creation, and improved working conditions.
Astre_TalentRH is promoting talent management and position management. It helps organizations optimize their workforce, improve employee development and well-being, and ensure equitable and inclusive employment practices, leading to sustainable economic growth and the creation of decent work opportunities

9. Industry, Innovation, and Infrastructure

Inetum is promoting innovation, digital transformation, and the development of sustainable technologies. Inetum focuses on providing cutting-edge technological solutions to its clients, helping them optimize their operations and improve efficiency. The company invests in research and development to develop innovative products and services that contribute to sustainable development. Inetum also supports the development of digital infrastructure and promotes the adoption of advanced technologies such as artificial intelligence, cloud computing, and Internet of Things (IoT).

GIMA, a public asset management software, is optimizing the management, maintenance, and monitoring of infrastructure, including real estate, green spaces, and transportation networks. It improves the efficiency and sustainability of infrastructure operations, leading to the development of resilient and sustainable industrial and urban infrastructure.
Karteis, cartographic software, is improving the management and planning of infrastructure projects. It enables efficient mapping, analysis, and visualization of data, supporting decision-making processes and promoting sustainable development in various sectors, including transportation, urban planning, and resource management.

10. Reduced Inequalities

Inetum is promoting diversity and inclusion within its workforce. The company strives to create an inclusive work environment where all employees are treated with respect and have equal opportunities for growth and development. Inetum implements policies and practices to ensure gender equality, cultural diversity, and equal

opportunities for individuals from different backgrounds. The company also supports initiatives that aim to reduce inequalities in society, such as educational programs and partnerships with organizations that promote social inclusion.

TeleHealth Connect is improving access to healthcare for underserved populations. It enables remote consultations, telemedicine services, and remote patient monitoring, bridging the gap between healthcare providers and patients, particularly in rural or remote areas, and reducing healthcare disparities.

The **"Synergica"** Energy Management System is promoting equal access to energy resources. It ensures fair distribution of energy supplies and meters, optimizing energy efficiency. By providing efficient energy management, Synergica helps reduce inequalities in energy access and consumption among different populations.

11. Sustainable Cities and Communities

Inetum is promoting sustainable practices and solutions that contribute to the development of smart and inclusive cities. Inetum focuses on digital transformation initiatives that improve urban planning, transportation, energy efficiency, and waste management. The company develops innovative technologies and solutions that help create sustainable and resilient cities, reducing environmental impact and improving the quality of life for citizens. Inetum also supports initiatives that promote social inclusion, accessibility, and community development.

The **15_minutes_City_Data_Platform** is providing territorial diagnostics and urban planning support. It helps promote sustainable and inclusive cities by analyzing accessibility to key services within a 15-minute radius, supporting the development of walkable neighborhoods and reducing the need for long-distance travel.

PEGASE software is optimizing the management of school transportation. It helps improve the safety and efficiency of transportation services, reducing traffic congestion and emissions. By streamlining routes and resources, Pegase promotes sustainable and inclusive mobility in communities.

12. Responsible Consumption and Production

Inetum is promoting responsible and sustainable consumption practices. The company focuses on reducing waste generation, optimizing resource use, and implementing circular economy principles. Inetum encourages its employees to adopt eco-friendly practices, such as reducing paper consumption, minimizing energy consumption, and promoting recycling and waste management. The company also works towards sustainable procurement by selecting suppliers that adhere to ethical and sustainable practices.

Planipe is ensuring sustainable consumption and production patterns. It optimizes inventory management, reducing overall inventory costs and waste. By minimizing excess inventory and improving forecasting, Planipe promotes efficient resource use, reduces environmental impact, and encourages responsible production practices.

OPTIDOCK software enables collaborative planning of carrier appointments, optimizing resources, tracking loading and unloading operations, reducing costs, and optimizing the occupation of docking stations. This promotes efficient resource use and sustainable logistics practices.

13. Climate Action

Inetum is taking measures to reduce its carbon footprint and mitigate climate change. The company focuses on energy efficiency, renewable energy adoption, and sustainable practices in its operations. Inetum promotes responsible consumption and production, encourages employees to adopt eco-friendly habits, and implements initiatives to reduce greenhouse gas emissions. The company also invests in research and development to develop innovative solutions that help its clients transition to a low-carbon economy.

InterConnect_DR_Solution helps balance electricity supply and demand through residential consumers' participation, reducing peak loads and promoting energy efficiency, which contributes to mitigating climate change and reducing greenhouse gas emissions.

The **CV_for_Traffic_Management** system is optimizing traffic flow and reducing congestion. By efficiently managing traffic, it helps reduce fuel consumption and associated greenhouse gas emissions, leading to a more sustainable transportation system and mitigating the impact of climate change.

14. Aquatic Life

Inetum is promoting initiatives that contribute to the conservation and protection of marine ecosystems. The company focuses on reducing its environmental impact on aquatic ecosystems through responsible waste management, minimizing pollution, and promoting sustainable practices. Inetum also supports projects and organizations that work towards the preservation of marine biodiversity and the sustainable use of ocean resources.

The **Foam_Detection_Industry_4.0** system uses computer vision technology to detect and alert for foam formation on the exterior of industrial tanks, helping to prevent pollution and protect marine ecosystems.

15. Life on Earth

Inetum is promoting sustainable land use practices and biodiversity conservation. The company focuses on reducing its environmental impact on land ecosystems by implementing measures to protect and restore natural habitats, promoting sustainable agriculture and forestry practices, and raising awareness among its employees about the importance of biodiversity conservation. Inetum also supports initiatives and projects that aim to preserve and restore ecosystems, protect endangered species, and promote sustainable land management.

The support of Inetum to the French Agency for Biodiversity (AFB)as part of the **In-Search-water** projects is helping to monitor and protect aquatic ecosystems. By providing advanced data analytics and monitoring tools, it enables the AFB to assess the health of water bodies, identify threats to biodiversity, and implement conservation measures.

RESOCAD software helps optimize waste management, including waste electrical and electronic equipment (WEEE), by facilitating recovery, selective sorting, and processing of waste, contributing to the circular economy and preventing pollution.

16. Peace, Justice, and Strong Institutions

Inetum is promoting a culture of ethics, transparency, and accountability. The company has a strong commitment to compliance and business ethics, ensuring respect for human rights, preventing corruption, and promoting fair competition. Inetum has established an Ethics and Compliance program to ensure adherence to laws, regulations, and compliance rules. The company also fosters a safe and inclusive work environment, promotes diversity and inclusion, and supports initiatives to strengthen governance and justice.

Artemis software helps in the management and optimization of emergency interventions, ensuring efficient coordination, and supporting operational decision-making for emergency services, promoting safety and security in communities.

Trust software is dedicated to the management of road construction work zones and departmental road operating centers. It helps in coordinating the exchange of digital information between various services, optimizing resources, and ensuring effective management of road infrastructure, contributing to the development of strong institutions and efficient public services.

17. Partnerships for the Goals

Inetum is actively collaborating with public and private partners to support the implementation of the Sustainable Development Goals. The company recognizes the importance of collective action and partnerships in addressing global challenges. Inetum engages in strategic collaborations with organizations, universities, and research institutions to foster innovation, share best practices, and develop sustainable solutions. By promoting partnerships and knowledge-sharing, Inetum is working towards the achievement of the broader sustainable development agenda and creating a positive impact on society and the environment.

MaaS (Mobility as a Service) platform promotes collaboration and partnerships between different transportation providers to optimize routes, increase the usage of shared electric vehicles, and improve overall transportation efficiency.

OpenCities Planner platform is a collaborative urban planning tool that enables citizens, stakeholders, and decision-makers to participate in the design and development of sustainable cities. By promoting open and inclusive partnerships, it contributes to the goal of creating sustainable and resilient communities.

Cross-reference tables (GRI, SDGs etc.)

GLOBAL COMPACT PRINCIPLES / SUSTAINABLE DEVEOLPEMENT 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 2. Make sure that they are not complicit in human rights abuses	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)
LABOUR	3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. 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.	5 (Gender Equality), 8 (Decent Work and Economic Growth), 10 (Reduced Inequalities).	Own workforce (ESRS S1)
ENVIRONMENT	7. Businesses should support a precautionary approach to environmental challenges. 8. Undertake initiatives to promote greater environmental responsibility. 9. Encourage the development and diffusion of environmentally friendly technologies.	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)
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)

GLOBAL REPORTING INITIATIVE (GRI) AND CSR 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	*GRI 405-1*
	Social	Diversity	Hires of young employees under 26	*GRI 405-1*
	Social	Diversity	Women in Senior Leadership Team	*GRI 405-1*
	Social	Health and safety	Number of work-related injuries	GRI 403-9
Ethics, Compliance	Governance	Ethics & Compliance	Number of people trained in Ethics & Compliance	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

Methodological note on social data (scope, information gathering and method of consolidation)

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 VP	% of female 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 table below:

ITEM / COUNTRY	France	Spain	Portugal
Legal obligations	Legal obligation to employ people with disabilities in a proportion of 6% of the total number of employees. Failing that, a financial contribution to a dedicated fund is required. 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.	Legal obligation to employ people with disabilities in a proportion of 2% of the total number of employees. 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.	Since 2019, there is a legal obligation to employ people with disabilities in a proportion of 2% of the total number of employees. A 4-year transition period to achieve this.
Definition of disability at work – proof of disability	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) The employee declares their situation to the company. ⇨ Administrative documents issued by the *Maisons départementales des personnes en situation de handicap* or the Social Security system	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) In a work context, this applies to people whose physical or mental capacity is reduced by 33% or more. The employee declares their situation to the company. ⇨ Administrative evidence is issued by the *Centros Base de Valoracion y Orientacion a personnas don discapacidad* (Basic Assessment and Guidance Centres for People with Disabilities)	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. The employee declares their situation to the company. ⇨ Administrative proof (declaration of incapacity) issued by the Ministry of Health, identifying the % of incapacity
Internal accounting system	Payroll system + internal monitoring tools for the "Mission Handicap" team	Payroll system	Payroll system
Reporting system - supervisory authority	Monthly declaration + annual consolidation of data on amounts (employees in total & employees with disabilities) Authority = **URSSAF** (*Union pour le recouvrement des cotisations de sécurité sociale et d'allocations familiales* - Union for the collection of social security and family allowance contributions)	Annual declaration of amounts (total employees and employees with disabilities) + three-yearly request for exemption if necessary Authority = SEPE (Servicio Público de Empleo Estatal - State Public Employment Service)	Annual declaration of amounts (employees in total & disabled employees) Authority = **Social Security**
Documents of proof	The authority issues an annual certificate of compliance	The authority must issue an annual certificate. 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.	The authority does not issue a certificate of compliance.

Conclusion of the Auditor / Independent third-party report on consolidated sustainability statement

Inetum

Year ended December 31, 2024

Independent practitioner's report on selected non-financial information

EY & Associés
Tour First
TSA 14444
92037 Paris-La Défense cedex

Tél. : +33 (0) 1 46 93 60 00
www.ey.com/fr

Inetum

Year ended December 31, 2024

Independent practitioner's report on selected non-financial information

To the Management,

Following the request made to us and in our capacity as independent auditor, a member of the audit network of your company (hereinafter the "Entity"), we carried out a limited assurance engagement on a selection of non-financial information detailed in Appendix 1 (hereinafter the "Information") with regard to the procedures of the Entity (hereinafter the "Criteria") presented in its "2024 Sustainability Statement" (hereinafter the "Statement") for the year ended December 31, 2024.

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

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.

S.A.S. à capital variable
817 723 687 R.C.S. Nanterre

Société de Commissaires aux Comptes
Société d'expertise comptable inscrite au Tableau
de l'Ordre de la Région Paris - Ile-de-France

Siège social : 1-2, place des Saisons - 92400 Courbevoie - Paris-La Défense 1

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.

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 December 31, 2023, 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 December 14, 2022 (hereinafter referred to as ESRS for European Sustainability Reporting Standards) of the process implemented by the company 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 December 2024 and February 2025 over a total duration of thirteen weeks.

Nature and scope of the work

A limited assurance engagement involves the implementation of procedures to obtain audit evidence regarding the Information. The nature, timing and extent of the procedures chosen are based on our professional judgment, including our assessment of the risks of material misstatement, whether as a result of fraud or error. In assessing these risks, we have taken into consideration the internal controls relevant to the Entity's preparation of the Information. In particular, we have:

- obtained an understanding of all the consolidated entities' activities and the description of the principal risks associated;

- 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 location and a risk analysis. This work was carried out at the level of the consolidating Entity (Inetum Group) and with a selection of contributing entities (France and Belgium) covering between 45% and 69% of the consolidated data selected for these tests (69% of the workforce, 66% of energy consumption and 45% of emissions related to business travel);

- 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, March, 6th 2025

The Independent Auditor
EY & Associés

Frédéric Papon
Partner, Sustainability

EY

Annex 1: Verified information

Social Information	
Quantitative information (including KPIs)	*Qualitative information (actions or results)*
Total headcount	Talent recruitment and retention (attractiveness, retention)
Permanent	
Fixed term	Training (the adaptation of employees' skills to the needs of the company's customers)
Temporary staff (without trainees).	
Gender distribution	Equal treatment (equality between men and women, fight against discrimination, integration of people with disabilities and people under 26 years of age)
Hires	
Annual Percent Attrition	The health, safety and well-being of employees (preventive actions)
Number of hours of training	
Number of employees trained	
Employment of people with disabilities	
Hires of young employees under 26	
Women appointed "Vice-Presidents."	
Number of work-related injuries	
Environmental Information	
Quantitative information (including KPIs)	*Qualitative information (actions or results)*
Total Energy consumption	The results of the environmental/energy policy (certifications, resources)
Kilometers travelled associated with business travel	
Emissions associated with business travel	The circular economy (IT equipment, energy, waste management)
Volume of e-waste	
Scope 1 emissions	Climate change (significant sources of emissions due to the company's activity and its customers reduction targets, adaptation measures)
Scope 2 emissions	
Carbon footprint/employee	
Societal information	
Quantitative information (including KPIs)	*Qualitative information (actions or results)*
Supply Chain Purchasing stemming from audited IT suppliers	Subcontracting and suppliers (environmental and social issues)
Number of people trained in Ethics & compliance	
	Compliance with laws, regulations, and compliance rules
	Actions taken to prevent corruption and tax evasion