

NON-FINANCIAL PERFORMANCE STATEMENT

INETUM 2023

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1. ENGAGE COLLECTIVELY, MAKE SUSTAINABLE PROGRESS

For several years now, we have been committed to a proactive corporate-responsibility policy that is consistent with the economic demands of our business and closely linked to the profound changes taking place in society.

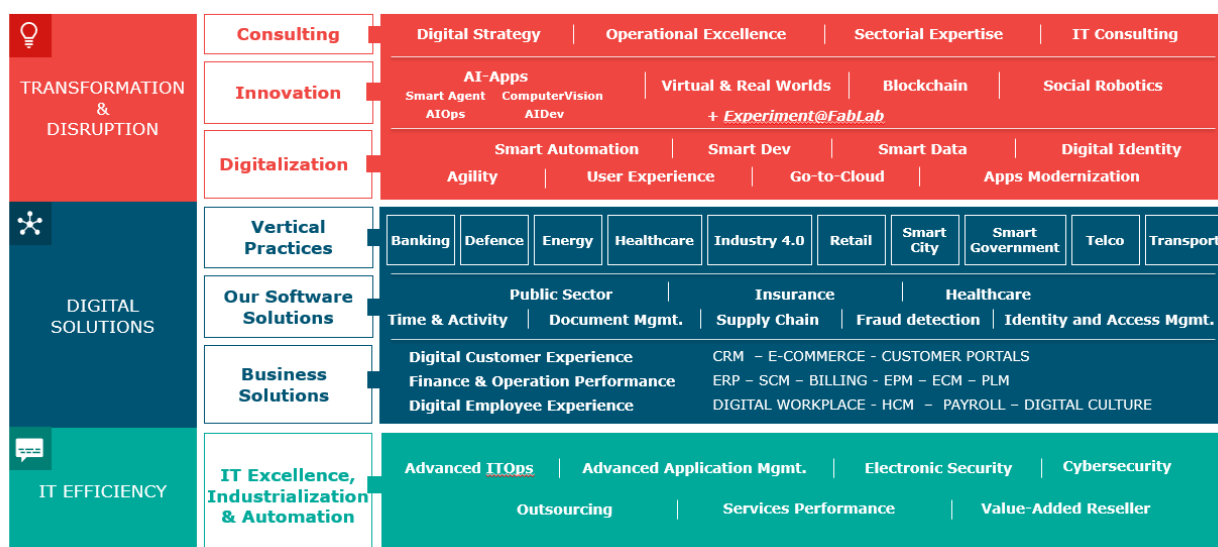
Commitment from our employees, a quest for excellence, and ongoing innovation: this is our mindset as we support our clients in a world of post-digital transformation. Together, we are building a sustainable future. This corporate project embodies the values that we cultivate with our teams daily: ambition, team spirit, commitment, innovation, and social responsibility.

This report presents our strategy in terms of Corporate, Environmental and Social Responsibility. This Statement sets out the Group's main non-financial risks and the policies implemented to address them, as monitored, and measured by performance indicators and results.

This presentation includes the Group's business model as detailed in Section 1.1 of this document and a risk map as summarized in Section 1.2. Given our long-standing commitment to CSR, Section 1.4 incorporates the policies and actions we have been implementing for several years in response to the main CSR-related risks.

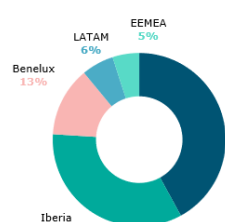
1.1 BUSINESS MODEL



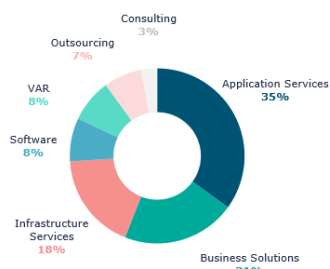


2022 Revenues repartition

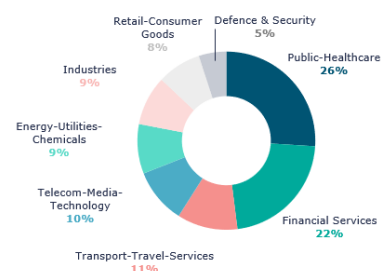
Revenue by region



Revenue by activity



Revenue by sector



1.2 PRESENTATION OF RISKS

1.2.1 AT INETUM, CSR IS EVERYONE'S BUSINESS

Since 2006, we have been raising our teams' awareness of environmental issues and the impact of our business. What is the objective? To identify best practices and highlight emblematic actions to share with our employees and business partners. Depending on the country and site, the deployment and management of this approach are the responsibility of the departments in charge of Purchasing, Human Resources, Compliance, General Services, and Quality, or are sometimes directly supervised by the General Management of the country concerned.

1.2.2 OUR RISK APPROACH

The Group's Internal Audit department produces Inetum's annual risk map. It is based on a methodology that draws on industry best practice and on mapping carried out in previous years. It involves a group of participants representative of the Group's processes, activities, and areas. It includes ESG-related themes. The impact (financial, legal, reputational) of potential risks is qualified to produce the severity and control matrix. The results are presented and discussed with members of the Executive Committee. This risk mapping provides the company with a tool for prioritizing the measures to be taken in response to the risks identified. The CSR risk and opportunity tables below are reviewed in the light of this risk map.

1.2.3 COMMITTED TO A SUSTAINABLE FUTURE

The identification and analysis of risks confirms that risk management offers the opportunity to innovate and implement actions that create value for all our stakeholders. The following table illustrates our commitment to creating a better world and a sustainable future for all.

Non-financial risks	Risk management	Opportunities	Issues	KPIs
Talent recruitment	Strengthen partnerships with schools / An events policy to recruit differently / Encourage work-study programs for the younger generation / A win-win opportunity program / A regular co-optation program	Guarantee a wide range of career opportunities in an attractive environment	Attract talent	"Most Attractive Employer" certification Monitoring indicator: ratio of young people under 26 recruited over the year. Target for 2024: 24,1%
Talent retention	Individualized career paths / Pre-integration and integration programs / An ongoing assessment system to offer motivating career prospects / Encourage mobility		Build employee loyalty	Monitoring indicator: staff turnover Targets: below market trend
Employees' health, safety and well-being	Actions in favor of risk prevention, health and quality of life at work / Satisfaction survey on well-being and quality of life at work / Manage working-from-home as a new organizational model		Guarantee a safe working environment conducive to the expression of talent	Monitoring indicator: number of accidents in the workplace
Aligning our employees' skills with our customers' needs	E-learning to support training strategy. Support employees' career paths, develop employees' skills - Inetum universities / Support transformation and introduce employees to professions of the future		Adapt our businesses and develop our skills. Train our employees in new technologies Introduction to the professions of the future	"Top Employer" certification Monitoring indicator: number of people trained.
Diversity and equal opportunities	Targeted actions in favor of the disabled / multi-generational diversity Deploy and raise awareness of gender equality in the workplace - partnerships to promote female leadership		Keep in step with the social diversity of our ecosystem	Monitoring indicator: ratio of the number of people with disabilities Monitoring indicator: Ratio of female VPs in the total number of VPs at 31 December Targets for 2024: 15,68%
Supply chain	A Group Purchasing Charter for a sustainable relationship with our partners. Alertness plan Third-party referencing (control via Altares)	A TRUSTED PARTNER TO OUR STAKEHOLDERS	Upload our values within a responsible supply chain	"ECOVADIS" score Monitoring indicator: Supplier CSR assessment Target for 2024: 70% of IT expenses evaluated.
Cyber-security Loss, alteration, or disclosure of data	Information security policy across all Group entities: <ul style="list-style-type: none">a Group Information Security Departmentpreventive measures to avoid security incidents.response measures in the event of an attackpost-incident measures to limit losses and impacts and to act against sub-attacks.ensure the security of the internal system.ensure compliance with Security rules on customer projects.deploy best practices, procedures, and programs		Guarantee data protection for all our stakeholders. Guarantee a secure system	Indicators and targets defined in the Group's Information System Security Policy
	Appoint of Data Protection Officers Roll out training for all employees. Cyber-attack management program Governance deployed			Process applications within the regulatory time frame.
Carbon footprint	Reduce the environmental footprint of our business and of our customers' by implementing a digital sobriety approach	Work towards a sustainable planet.	Address the goals set out in the Paris Agreement	Monitoring indicator: average carbon footprint per employee associated with our business. Target for 2024: 37% versus 2019

Non-financial risks	Risk management	Opportunities	Issues	KPIs
Societal impact of digital transition	Help our customers make a responsible and sustainable digital transition. Ensure that digital transition does not aggravate exclusion	Generate value through our solutions.	Guarantee digitally responsible services and solutions. Propose solutions that meet our customers' sustainability challenges.	Monitoring action: training our employees in IT Sustainability Tracking indicator: volume of digital solutions meeting at least one of the criteria of the UN Sustainable Development Goals.

1.3 OUR METHODOLOGY

1.3.1 NON-FINANCIAL PERFORMANCE STATEMENT: COLLABORATIVE, CROSS-DISCIPLINARY DESIGN

This report is the result of a collaborative effort by the Human Resources, Compliance and Legal, Purchasing and General Services, Quality- Security-Privacy, and Communications departments. We endeavor to produce the most relevant non-financial information regarding our business model, our activities, and our main challenges and risks.

1.3.2 IDENTIFY AND COLLECT

The process of identifying and gathering information is based on a reporting protocol that is reviewed annually to incorporate changes in the Group's scope and new regulatory requirements.

Based on current regulations and considering the specificities of our business, we measure our progress in our main areas of corporate responsibility: social, environmental, supply chain, and ethics.

The scope used to calculate the various indicators is specified for each of the tables presented in the section on indicators.

1.3.3 EXCHANGE AND SHARE

The collected documentary database has been organized and structured. Through collaborative workshops conducted by all Inetum Group departments involved in the design of this document, a detailed outline for this non-financial performance statement was established and an editorial line was determined.

1.4 OUR CHALLENGES FOR THE FUTURE

1.4.1 GUARANTEE A WIDE RANGE OF CAREER OPPORTUNITIES FOR OUR EMPLOYEES IN AN ATTRACTIVE ENVIRONMENT

ATTRACT TALENT

Like our competitors, we are faced with a shortage of talent in the digital sector. It is therefore vital for us to stand out from the crowd and attract the best candidates with a sense of service to support our customers' digital transformation.

To this end, we are pursuing an attractive HR policy: partnerships with leading universities, developing our employer brand, welcoming, and supporting trainees and students doing their practical modules with us, with the aim of recruiting the best talent upon completion of their studies. We also offer our employees the opportunity to retrain in our professions, and a co-optation program that enables our employees to be among our best ambassadors.

BUILD LOYALTY AMONG OUR EMPLOYEES

The quality of our services and the sustainability of our business are closely linked to the stability of our teams, whose long-term commitment depends on our ability to retain them. Professional development, career management, and functional or geographical mobility are focal points for us.

We also look after their well-being and encourage initiatives that improve the quality of life at work and a work-life balance.

GUARANTEE A SAFE WORKING ENVIRONMENT WHERE PEOPLE CAN FULFIL THEIR TALENT

Guaranteeing a safe and pleasant working environment for all our employees is one of our core concerns. For several years already, we have been rolling out some initiatives and programs in this area that go well beyond the legal provisions in force.

DEVELOP SKILLS

In a world where technological innovation cycles are becoming ever faster, we need to constantly upgrade the skills of our employees. To this end, we have designed a training program to enhance the Group's collective agility. It gives our employees the opportunity to acquire the skills they need to meet our customers' expectations and support them over the long term.

PROMOTE DIVERSITY

Diversity is a lever for the Group's performance. Beyond the ethical aspect, we see diversity management to broaden our recruitment pools, reveal new talent, and enrich our collective intelligence. To this end, we are pursuing a proactive policy in favor of professional equality and access to employment for all. We encourage the inclusion of people with disabilities, promote cultural diversity and gender diversity in all our professions, and foster intergenerational exchange.

1.4.2 ACT ACCORDING TO SHARED VALUES

GUARANTEE AN ETHICAL APPROACH IN OUR BUSINESS

In an increasingly virtuous legislative and regulatory environment, we make a point of ensuring that the entire value chain operates ethically and responsibly. This relationship of trust with our customers, partners and suppliers contributes to our legitimacy to provide long-term support in a world of responsible post-digital transformation.

GUARANTEE DATA PROTECTION

Protecting our employees' and customers' data is a guarantee of the trust and transparency we owe them. As a business partner, we support our customers in implementing secure systems that guarantee the protection of their personal data. We also ensure that our employees receive ongoing training to raise their awareness of cyber-risk situations and the associated actions to take.

ENSURE A RESPONSIBLE SUPPLY CHAIN

Because we expect our suppliers to share our requirements and values, we pay close attention to our supply chain. Our Responsible Purchasing Charter underpins our relationships with our suppliers by ensuring that our commitments are respected throughout the value chain and by monitoring their CSR credibility.

COMMIT TO SOCIETY

Our international presence is based on a vast territorial network that brings us into the midst of each region. This approach is a major differentiating factor in the eyes of our customers. It gives us an important social role. We contribute to the welfare of society by supporting many local associations.

2. GUARANTEE A WIDE RANGE OF CAREER OPPORTUNITIES IN AN ATTRACTIVE ENVIRONMENT

The growth of an IT services company is intimately linked to its ability to put the best skills to work for its customers' projects.

The role of the Human Resources Department is to create the right conditions to attract the best talent and enable them to grow within the company. This approach meets the expectations of all our stakeholders: our employees, by enabling them to progress in their careers; our customers, by providing them with the best skills to carry out their projects; and the company, by helping it to grow every day.

2.1 RECRUITMENT, A CORNERSTONE OF OUR STRATEGY

HUMAN CAPITAL AND THE SOURCING OF TALENT ARE KEYS TO OUR DEVELOPMENT

Our HR strategy aims to support the Group's business and growth, but also the well-being of all our staff. It focuses on the following:

- Cultivate a diversity of profiles, experiences, personalities, and ideas.
- Attract, recruit, integrate, and retain talent by nurturing and preserving our DNA.
- Offer a dynamic approach to skill building, career management, mobility, etc.
- Provide working conditions that promote the well-being and fulfilment of all our employees.
- Maintain a social policy that guarantees employees' rights and protection.

Our ability to recruit is one the keys to our success. In 2023, we recruited more than 8 990 people across all our regions.

Our employer brand focuses on the following:

- Our values and DNA
- Our projects, sectors, and core businesses
- A sustained professional dynamic: career path, trajectory, training, mobility
- Quality of life at work (agile and flexible work organization)

To meet our recruitment challenges and enhance our attractiveness in an increasingly competitive market, we are investing in several tools with the aim of offering the best possible candidate experience:

- A career site to encourage people to join us.
- A digital candidate journeys.
- A media plan to promote our employer image (LinkedIn, specialist press, etc.)
- Our presence on social networks, in particular LinkedIn
- Our co-optation schemes.
- Our recruitment events.

We have developed a uniform recruitment strategy to cope with a particularly tight market in all areas where we operate. To ensure that we can work with the best talent, we have implemented several initiatives:

Co-optation programs: co-optation is an effective tool for ensuring quality recruitment. Co-optation is well developed in France, where it accounts for 26% of all recruitments, and in Spain, where 20% of the talent that joins us comes from our employees' professional networks.

The Inetum Group has put in place a policy aimed at the younger generation, which is at the heart of its recruitment strategy. Our aim is to train and pass on our knowledge, and we pursue an active policy of traineeships and work-study contracts (over 300) every year.

Every year, more than 100 school initiatives (forums, workshops, conferences) are organized, the main objectives being to introduce young people to our businesses, support educational programs, and communicate our values and commitments to a younger generation.

We are present at various events organized by schools, to talk about our businesses and help young students define their future careers. More than 90 actions were carried out in 2023, such as conferences, jury, forum, coaching.

We also participate in academic chairs, for example The Data Chair with ISEP in France, the Chair of IT Business and Digitalization in Universidad Politécnica de Madrid (UPM), where we also run our own programs. Youth programs: the training and support programs we are developing enable us to welcome young people on vocational training courses within the Group.

We also take part in several recruitment events, such as Digital Job XP and Job Data, to promote Inetum and recruit our future employees.

Hundreds of young people are welcomed at the various Inetum offices. These include "digital natives", a highly sought-after population that is difficult to recruit, and for whom social media play an important part in their decision-making process. They do not hesitate to judge the reputation of companies on the web. In the Glassdoor opinion survey, Inetum gets a 3.4/5 rating.

Employment support: in several countries, especially Portugal (via the local action plan for digital transition) and France (via the 'Chance' program), we are involved in initiatives to help people retrain for our businesses. These programs, which are part of local government policies, are a response to the skills shortage we are facing everywhere. They are also in line with the social role that our companies fulfil locally.

Communication: we regularly use social media to communicate about our sponsorship initiatives.

The indicators and targets associated with the recruitment of young employees are presented in the section "NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)", "PERFORMANCE INDICATORS AND TARGETS ASSOCIATED WITH THE RECRUITMENT OF YOUNG EMPLOYEES"

2.2 TALENT INITIATIVES AND RETENTION

PRE-INTEGRATION AND INTEGRATION PROGRAMS: BECAUSE IT IS ESSENTIAL TO MAINTAIN THE LINK

We pay particular attention to pre-integration programs for new talent. The pre-integration program includes a word of welcome from our Chairman and CEO, and a presentation of the Group's values, our HR policy, and highlights of the year.

Once they have joined the Group, employees take part in an induction program during which they are introduced to their contacts, our tools, and all the information they need to facilitate their integration and their first steps in the company.

We strive to improve the recruitment process and are keen to identify areas for improvement. To this end, we submit recruitment and induction questionnaires to new employees.

When an employee leaves the Group voluntarily, an "off-boarding" process is applied. In concrete terms, the outgoing employee is invited to share their experiences with the Inetum teams. This exercise enables us to develop our HR practices and policies.

THE APPRAISAL INTERVIEW: AN OPPORTUNITY TO DEFINE THE ROAD AHEAD

Joining Inetum means joining an international Group working with major companies on innovative projects. In a constantly changing environment, every employee must be able to progress and define their own professional journey. The appraisal interview conducted by the manager is an invaluable tool that enables each employee to obtain a clear view of their job situation within the Group.

Appraisal interviews have a dual purpose: to discuss with each employee how well they have mastered their job through skills assessment, and to find out what the employee expects in terms of career development. At the end of the interview, an action plan including concrete milestones (training, more duties, regular feedback, etc.) is established with each employee.

In addition to the annual appraisal interview, other opportunities for discussion can be offered to our employees. These interviews provide a medium-term vision of an employee's professional journey within the Group and are an opportunity to discuss the next steps in their career development. An action plan can then be drawn up, directly linked to the changes identified.

At Inetum, we believe that everyone plays an active part in their own career, depending on their ambition, potential, performance, and available opportunities. Internal mobility is one of the keys to our employees' development. Given the diversity of our businesses and geographical locations, we offer a wide range of career prospects. The mapping of our business lines provides us with a clear vision of possible career paths, enabling us to support our employees towards their professional goals.

ADAPT OUR SKILLS

As well as building customer loyalty, it is vital for the Group to anticipate changes in our markets and our clients' needs. Training programs are offered. They enable our employees to be certified in the most enabling technologies: Cloud, SAP, Microsoft, and Low Code.

We also want to position ourselves as a learning organization. Our e-learning platform, Inetum Learning Academy, is rolled out Group-wide and enables our experts to share their knowledge within our learner communities. There are also courses on security, AI, management, design thinking, and Sustainable IT.

ENCOURAGE MOBILITY

We encourage and facilitate internal job and/or geographical mobility. Each employee has access to all vacancies within the Group and can apply for them.

We offer career opportunities in our main locations: France, Spain, Portugal, Colombia, Mexico, Brazil, the United States, Morocco, Côte d'Ivoire, Angola, Tunisia, Belgium, Poland, Switzerland, Romania, Singapore, England, China, Austria, Sweden... International mobility offers many advantages, including a wealth of experience, shared skills, and an open mind. It also enriches the company.

2.3 QUALITY OF LIFE AT WORK TO FOSTER THE GROWTH OF TALENT

QUALITY OF LIFE AT WORK, AN ONGOING OBJECTIVE

Promoting employee well-being and quality of life at work are objectives that the Group has been pursuing for several years. These objectives are achieved by choosing workspaces that are conducive to professional growth, implementing an action plan to maintain contact and encourage team spirit, and keeping up direct channels of communication with employees.

The various entities regularly ask employees about their satisfaction with Inetum, their team, and/or their mission.

The consolidated results of these surveys enable us to identify areas for improvement and develop appropriate responses, for the benefit of all.

A "NEW WAY OF WORKING"

The changes to our sites in the various countries where we operate provided an opportunity to rethink our working methods and offer employees a hybrid, flexible working model that combines the best of working on site or from home: the former facilitates exchanges and creates cohesion, while the latter reduces travel time and helps employees better manage their work-life balance.

Our sites are designed to offer a range of open-plan areas that are conducive to team-building, conviviality, networking, and welcoming our external contacts, as well as more secluded areas that are more conducive to concentration and individual work.

In France, the company's various departments were involved in the process of moving our head office to "Stories" in Saint Ouen, with the aim of offering a workplace that reconciles well-being and productivity. The building combines the best of the traditional model and new ways of working, with an ongoing emphasis on flexibility, trust and mutual commitment between the company and its employees.

REMAIN UNITED, SUPPORTIVE, AND OPEN TO THE WORLD

The quarterly international newsletter #WEAREINETUM helps to keep in touch across the Group and highlights unifying initiatives. It brings together news from Inetum, with sections offering:

- an update on the Group's strategic plan and presentations to familiarize employees with our service offering,
- highlight events relating to Human Resources policy and CSR initiatives,
- testimonials from employees to get real feedback from the different areas,

- announcements of national and international initiatives and challenges undertaken within the Group, for instance: a worldwide Easter Egg challenge, sharing listening pleasures on World Music Day, Inetum's participation to the "20 KM de Paris" corporate running challenge, and the creativity and boldness of our employees during the Christmas Sweater Challenge.

PROTECT OUR EMPLOYEES' HEALTH AND PREVENT RISKS

Each group's international offices apply regulations in line with their local legislation on health and safety in the workplace and make a point of identifying the occupational risks inherent to our business sector and drawing up preventive action plans to deal with these risks.

Our entities in Romania and Spain are ISO 45001 certified for their implementation of an effective Occupational Health and Safety (OHS) management system to reduce the risk of accidents in all areas of the company.

Spain is also certified as a Healthy Company, according to WHO requirements. For this reason, A Health Environment Commission was created. It centralizes employees' initiatives in relation to the promotion of health and well-being in the company. Emotional well-being programs have been developed in the company. Psychosocial risks have been evaluated by collecting information from all workers who wanted to participate in the study. The objective was to detect psychosocial risk factors which may affect the emotional health of employees and to develop appropriate action plans to prevent them..

In France, in 2023, communication campaigns were deployed to raise awareness of the risk of accidents on the road and to remind employees of their right to take time off work to maintain a balance between their professional and personal lives.

2.4 TRAINING: A MAJOR ASSET FOR OUR HR POLICY

TRAINING POLICY

It is vital for us to help our employees grow and adapt their skills to market developments. Our ability to give our employees access to a comprehensive range of technical, business and personal-development training courses is a major asset.

Every year, we redefine the training programs best suited to the changes in our ecosystem. Technical, business, and managerial training courses enable us to adapt the skills of our employees to changes in our market and in the way the work is organized.

Aware of the need to continually enhance the expertise of our employees, we continuously offer new training courses: a Delivery course to become a project manager, the Project Director University, a Sales course to support our sales teams, the Data Academy to support the upskilling of our Data profiles, and a Leadership program to support our talent.

We measure the effectiveness of these training programs through evaluations that measure employees' satisfaction level once they have completed these programs. We also ensure that skills are acquired effectively. It is essential to be able to adapt our training offer on an ongoing basis.

INETUM LEARNING ACADEMY

As part of our ongoing skill-development and career-advancement program for our employees, we have established an Inetum Learning Academy. This digital learning platform is run by experts from the Inetum Group and is aimed at all employees. To date, more than 300 training courses are available at Group level, accessible to all employees. Deployed in 2019, the Inetum Learning Academy at the time offered all international subsidiaries a training program "Do you speak AI?" on artificial intelligence, compliance, and IT security. In 2022, it was expanded to raise awareness and train employees in Sustainable IT. The platform is also used as part of a blended approach in our business courses.

The digitalization of training and the arrival of Millennials on the job market are all factors that lead us to promote the concept of the learning company through this platform. "Learn at your own pace, when you want, where you want" is our training philosophy, strongly supported by the Inetum Learning Academy.

The platform also enables us to monitor our ability to deliver our training programs in real time. It is essential to ensure that our people acquire the knowledge required for the projects we carry out for our clients.

2.5 DIVERSITY: A WEALTH TO BE PRESERVED

IN TUNE WITH THE SOCIAL DIVERSITY OF OUR ECOSYSTEM

GENDER EQUALITY IN THE WORKPLACE

We promote professional equality in all our locations. In 2023, 28,5% of our global workforce was female.

Our sponsorship over the past six years of the Women in Africa project, which supports African women - students, entrepreneurs, or leaders - in building their professional future, is part of this dynamic.

In 2022, the Group strengthened this commitment by becoming the first partner and founding sponsor of SISTEMIC, an innovative initiative to promote science, technology, engineering, and mathematics among women. This support is a natural extension of the Group's commitment to raise young people's awareness of IT and digital professions, and to furthering the training and inclusion of women in digital technology fields. In line with this ambition, the Group signed the "Manifesto" (<https://www.inetum.com/fr>) for the retraining of women in digital professions, an initiative of Syntec Numérique and Social Builder.

In France, our actions in favor of access to employment, professional promotion, remuneration and professional training have enabled us to obtain a score of 92/100 for 2023 in terms of gender equality within the Inetum France (UES Inetum and Inetum Software France) entities of the Group (<https://egapro.travail.gouv.fr>).

Inetum Spain has been awarded with the 'Equality in the Company 2023' Seal for standing out "in a relevant and especially significant way" in the implementation, monitoring, evaluation, and results of the measures contained in its equality plans and policies.

This recognition, granted by the Spanish Ministry of Equality, reinforces our strong determination in promoting an inclusive and equitable work environment in our company.

The Group is governed by a Chairman and Chief Executive Officer (CEO) and a limited number of key managers with the title of VP, divided between Corporate VPs, Executive VPs, and Group VPs. The Group's main activities are under the responsibility and management of the Corporate VPs; the Executive VPs and Group VPs are responsible for implementing the objectives defined by the Corporate VP. Each VP is officially appointed by the CEO, and depending on their position participates in various committees and governance bodies.

The Group has set itself the goal of promoting the appointment of more women to its senior management bodies, and of integrating this approach into its diversity policy. This is why, from 2022, the Group has established a quantifiable target for the percentage of women among its VPs, with a long-term goal of 20% female VPs in managerial positions by 2028.

The indicators and targets associated with increasing the number of women in managerial positions are presented in the section entitled "NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)", "DIVERSITY", and "PERFORMANCE INDICATORS AND TARGETS ASSOCIATED WITH MORE WOMEN IN MANAGERIAL POSITIONS".

A GLOBAL ASSET

In 2023, we were present in 27 countries, with over 60 nationalities represented. This cultural asset is one of the pillars of the Group. We are keen to preserve these local roots at each of our locations around the world. Capitalizing on our rich international diversity makes us accessible to all the cultures that make up Inetum's identity. The international newsletter is fully in line with this approach. It is published in English and distributed to all Group employees.

GENERATIONAL DIVERSITY: SHARING AND TRANSFERRING KNOWLEDGE BENEFITS EVERYONE

The average age of the Group's employees in 2023 was 42. Supporting young people in their professional integration is one of Inetum's key ambitions, with a dynamic policy of developing partnerships with our

target schools. We also provide personalized support for senior employees through skill assessments and VAE (skill accreditation).

DISABILITY AS A LEVER FOR DIVERSITY

Promoting equal opportunity is our ambition, and making our career opportunities accessible to people with disabilities remains a major concern for the Group.

To achieve this, we actively recruit and support employees with disabilities, and create favorable working environments to enable everyone to express their talent, whatever makes them unique.

In 2023, we continued our collaboration in the three main countries where the Group operates (France, Spain, and Portugal). The aim this time was to build a common communication charter to promote Inetum's disability policy.

Our participation in inclusive recruitment forums and partnerships with specialized organizations have enabled us to welcome and monitor interns and recruit employees with disabilities.

At the same time, we have begun to structure a responsible purchasing policy, giving priority to suppliers employing disabled workers.

We are working both internally and externally to make digital technology accessible to all people with disabilities. Our ambition is to work towards creating a favorable working environment so that everyone can express their talent, whatever their uniqueness.

The indicators and targets associated with the employment of workers with disabilities are presented in the section "NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)", "DIVERSITY", and "PERFORMANCE INDICATORS RELATED TO THE EMPLOYMENT OF WORKERS WITH DISABILITIES".

3. A TRUSTED PARTNER TO OUR STAKEHOLDERS

Our values and ethical principles are an integral part of our Group culture. These values and principles are set out in our Code of Ethics, which applies to all Group companies. It guides the proper conduct of the Group's business and forms the common foundation on which all Inetum's policies and commitments relating to business ethics and compliance are based.

In line with the culture of integrity and compliance that it promotes, the Group has set up an Ethics and Compliance program aimed at ensuring respect for human rights and fundamental freedoms, preventing any form of corruption, conflict of interest, influence peddling or anti-competitive practices, guaranteeing respect for our values within our supply chain, preserving the confidentiality and protection of customer, partner and supplier data, and adopting actions to promote sustainable development.

In addition, the Group's risk map identifies non-compliance with laws, regulations, and compliance rules as a priority action.

3.1 ETHICAL COMPLIANCE IS A CORE CONCERN FOR THE GROUP

A RESPONSIBLE PLAYER IN MANAGING OUR BUSINESS

The Group's senior executives are strongly committed to Compliance and Ethics. They contribute to the various initiatives led by the Group Legal and Compliance Department. This commitment at the highest level of Inetum is reflected in strong actions aimed at making Compliance and Ethics a pledge of trust towards our employees and partners.

COMPLIANCE AND AUDIT COMMITTEES

In 2023, the Inetum Group conducted several Ethics and Audit Committees to oversee the implementation of the Compliance program across the Group. The 2023 program was designed by the Group Legal and Compliance Department and formally validated by the Group C.E.O. and the Executive Committee.

REVIEW, REINFORCEMENT AND IMPROVEMENT OF THE CODE OF ETHICS AND RELATED POLICIES

The Compliance program addressed several areas, including:

- The update of the Group Code of Ethics, to which new sections were added and which was implemented in all the entities of the Group after having been approved by the Risk and Audit Committee.
- The refresh of the anti-corruption-related policies (procedure on business intermediaries, gifts, and hospitality policy...).
- A new Group anti-trust policy, which was strengthened on several topics, including no-poach agreements.
- Communicating about the Group whistleblowing tool.

REINFORCEMENT OF TRAINING AND COMMUNICATION

The Compliance program emphasized the importance of training and communication. Communication campaigns about specific Compliance subjects were launched in cooperation with the Group Communication Department. A new training program specifically focused on anti-trust was initiated.

In addition to the new training program, the reinforcement of training and communication about Compliance also included the contribution of Compliance Officers to Sales and Management Committees, to enhance understanding and adherence to Group policies, guidelines, related laws, and regulation. This ensured that sensitive members of the Group, namely sales and management staff, were aware of the policies and procedures in place and understood their importance.

LAUNCHING NEW PROJECTS

Lastly, the Compliance program saw the beginning of new projects. A third-party integrity check tool was selected and will be deployed in 2024. This tool will be the same for all entities of the Group and will enable the Group to know whether its business partners comply with laws and regulations applicable to

business ethics, such as anti-bribery laws or international sanctions. This will ensure consistency and standardization in the implementation of internal controls and third-party due diligence. In addition, the reinforcement of internal controls also included the definition and improvement of controls (e.g., accounting controls) aimed at better identifying and mitigating the corruption risks. These measures further strengthen the Group's commitment to Compliance and ethical business practices.

GUARANTEE A SECURE SYSTEM FOR DATA PROTECTION

Given that the processing of our clients' data forms the epicenter of our business, the Group's primary objective has always been to scrupulously guarantee the protection of the data entrusted to it.

Our 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.

Continuous legal monitoring enables us to anticipate and respond to all the regulatory, legal, and standard-setting requirements of the countries in which we operate, particularly regulations relating to the protection of personal data and sector-specific regulations (e.g., banking and insurance sector, vital customers and operators, health sector, public sector, state sovereignty restrictions, defence, and the security of states or their federations).

The technical and organizational measures applied 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" certification, and the NIS directive (communication networks).

More specifically regarding personal data, Inetum has set up a network of data protection officers. The DPO monitors compliance with regulations and ensures, whether as data controller or data processor, that all aspects of the applicable regulations are complied with types of data, exercise of individuals' rights, processing and geography, procedures and certifications with regard to the authorities, etc. It may be contacted at any time by any person wishing to access, modify, delete, or rectify their data. They serve as point of contact for the Group's clients, 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 the awareness program.

All employees are trained in data protection, personal data processing requirements, confidentiality, cybersecurity risks and best practices to prevent data breaches.

A Personal Data Management Plan (PDMP) and a Quality and Security Plan (QSP) complete the contractual clauses included in the service contracts negotiated and signed with our clients. These allow delivery teams to take operational account of project compliance and customer requirements.

The software and services designed by Inetum come with a built-in security and privacy component by default.

The same high standards are applied to data relating to all our stakeholders: consultants, job candidates, subcontractors, suppliers, prospects, clients, shareholders, and visitors.

Protection and vigilance concern us all. Everyone can use the appropriate systems to report any security, fraud or non-compliance event or risk.

Internal and external audits verify certification requirements and the application of procedures. This allows continuous improvement of our system.

An annual report is presented to the Executive Committee. It covers changes in risk and in the Group's exposure to new geographies, activities, and even its clients. It also includes indicators for the period (e.g., number of requests from data subjects to exercise their rights of access).

The indicators and objectives associated with processing requests for access to personal data are presented in the section entitled "NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)", "GUARANTEE A SECURE SYSTEM FOR DATA PROTECTION".

In addition to these provisions, Inetum protects itself against cybercrime.

While it is not possible to list all the measures implemented, so as not to compromise them and to preserve their effectiveness, the following can be mentioned:

- a certified Information Security Management System,
- a permanent, real-time organization and tools for monitoring attacks and suspicious activities, and for alerting and remediating vulnerabilities in all the technologies we use,
- a Security Operation Centre belonging to Inetum,
- formal, tested processes for organising business continuity and corporate resilience,
- a practice of cybersecurity experts whose services are also available to our customers.

UPHOLD OUR VALUES WITHIN A RESPONSIBLE SUPPLY CHAIN

A GROUP-WIDE RESPONSIBLE-PURCHASING CHARTER FOR SUSTAINABLE RELATIONS WITH OUR PARTNERS

According to the Group's risk map and the duty-of-care principle, supply-chain risks are not a primary risk factor for Inetum.

Several years ago, we launched a responsible-purchasing program aimed at aligning the supply chain with the Inetum Group's challenges. This program enables us to optimize our purchasing processes, incorporate the latest regulatory requirements, in particular duty of care and the Sapin II law (see the following section on "Duty of care and choosing subcontractors who share our values"), and manage any risks related to supply chain.

In its purchasing policy, the Inetum Group has always made a point of working with suppliers who do meet current ethical standards. Inetum Responsible Purchasing Charter is embedded in our standard contracts. In France for instance, we commissioned PROVIGIS to collect and verify suppliers' regulatory and legal documents.

DUTY OF CARE AND CHOOSING SUBCONTRACTORS WHO SHARE OUR VALUES

In accordance with Act 2017-399 of 27 March 2017 on the duty of care of parent companies and contractors, the Group's vigilance plan aims to detect and prevent risks of serious violations of human rights, fundamental freedoms, health, personal safety, and the environment.

The Group's plan is as follows:

- map the risks for each country to identify, analyze and prioritize the risks arising from the Group's relations with its subcontractors and suppliers.
- assess our subsidiaries, subcontractors, and suppliers with whom we have an established business relationship, based on the risk map.
- include CSR clauses in contracts.
- do internal checks on all our subsidiaries via social and environmental audits, at all levels of the value chain (assessments, audits, reporting), and have a vigilance plan steering committee which meets every six months. Annual reports are submitted to the Executive VPs to monitor the prevention and assessment measures implemented within the Group.
- roll out of the Compliance program as described above (see "A RESPONSIBLE PARTNER IN MANAGING OUR BUSINESS"), which includes a system for alerting and collecting reports on the possible or actual occurrence of risks.

In the light of any changes in risks, the monitoring of mitigation measures and the development of the Group's activities, our vigilance plan is reviewed every year.

For newly acquired companies, reasonable vigilance measures are gradually implemented as they are integrated into the Group's systems.

In 2018, Inetum focused on rolling out its compliance program and signing the Responsible Purchasing Charter and its associated questionnaire for each new subcontract.

In 2019, the Group signed a partnership with the company EcoVadis to carry out audits and ensure real-time monitoring via a dedicated platform, of strategic suppliers likely to represent a risk regarding the provisions of the Sapin II Act and duty of care. This partnership involves making a CSR 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.

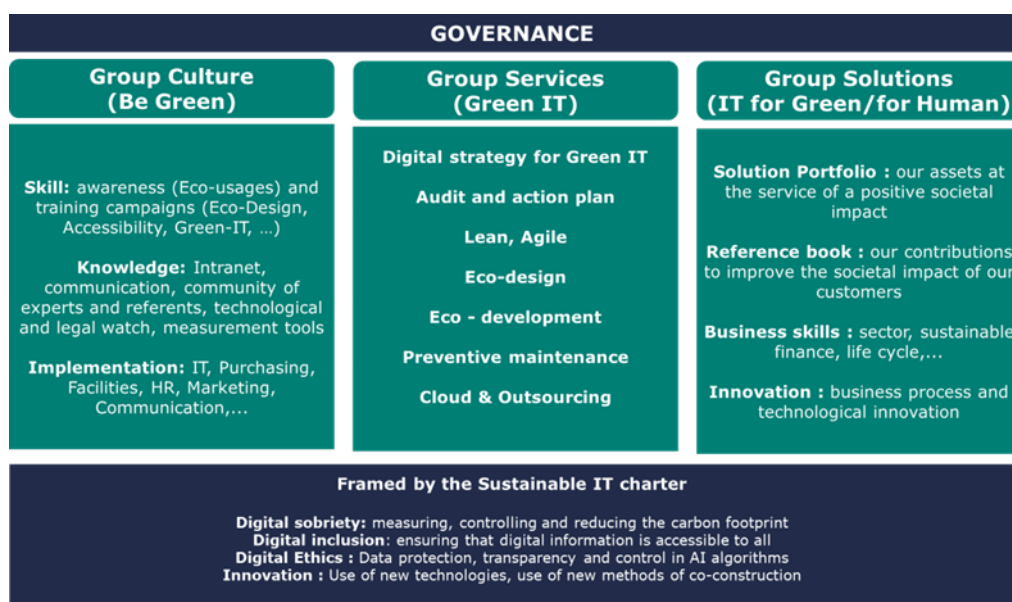
EcoVadis results for 2023:

Ecovadis 2023	Assessed	Under assessment
Number of suppliers	166	29

Supply-chain indicators and objectives are presented in the section "NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)", "UPHOLD OUR VALUES WITHIN A RESPONSIBLE SUPPLY CHAIN"

3.2 SUPPORTING OUR CLIENTS TOWARDS A RESPONSIBLE AND SUSTAINABLE DIGITAL TRANSITION

Our commitment to sustainable development, set out in our Manifesto and reflected in our CSR policy, is embodied by the solutions and services we offer our clients. In 2021, the Inetum Group launched its "Green Positive Project" program based on the Sustainable IT Charter, which focuses on 3 areas: Culture (Be Green), providing sober, inclusive, and ethical services (Green IT), and offering solutions to meet our clients' sustainable-development challenges (IT for Green, IT for Human).



- The **Culture** section includes a program to raise our employees' awareness of Eco-Gestures (Newsletters & Challenges), provide an internal knowledge base, and make our employees aware of responsible digital habits (see section on "from awareness to acculturation").
- **Green IT** involves the use of best practices in the projects and services entrusted to us (see section on "Implementing operational practices").
- **IT for Green** refers to the development of our business expertise (sustainable finance, responsible purchasing, energy efficiency, circular economy, smart building, and smart working) and solutions to help our clients meet their social challenges (see "Our solutions for a positive impact").

FROM AWARENESS TO ACCULTURATION

In addition to the Group and Country Newsletters, which raise awareness among our employees about the environment, inclusion, well-being at work and ethics in line with the global sustainable development agenda, our Learning Academy platform provides a self-service Sustainable IT awareness and training program, incorporating modules provided by the "Institut du Numérique Responsable"

The awareness-raising module looks at the challenges of digital technology, its positive and negative impacts, and the added value of a Sustainable IT approach.

The training module makes learners familiar with the approach and with the relevant standards and best practices, with a view to implementing them in IT services.

It includes:

- the causes of digital technology's environmental footprint.
- the economic and social impact of digital technology.
- digital responsibility as a way of acting for the planet and for mankind.
- the keys to action by adopting good practices at work and in everyday life.
- standards and regulations applicable to the digital sector.
- the GR491 reference manual.

The awareness and training program courses ends with a knowledge acquisition test.
Over 3 295 people registered by the end of 2023.

In addition, we encourage our employees to develop their skills in the technologies and methodologies that contribute to the accessibility and eco-design of digital services (with the possibility of obtaining certification). In 2022, 530 trainees in France took 1,495 days of training in methodologies and technologies that contribute to digital sobriety and accessibility (Lean, Agile, UX Design, Accessibility, Architectures, Low-code, Continuous Integration, DevOps, Virtualizations, Automation, and ISTQB).

IMPLEMENTING OPERATIONAL PRACTICES

The operational implementation of best practices in the projects and services we offer is based on the guidelines published by reference bodies (Afnor, Cigref, Green IT, INR-ISIT, and "Mission interministérielle Numérique écoresponsable") and covers the various components of digital services. For example,

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 a 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.

We also encourage 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.

OUR SOLUTIONS FOR A POSITIVE IMPACT

Our IT for Green / IT for Human solutions 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.

The speed with which our environment changes, and the need to anticipate as quickly as possible to future needs of our clients is what drives us to carry out a continuous innovative effort. The generation of good ideas and knowledge to convert them into products and services that offer the added value that our clients expect is the secret that makes the difference and the path to success.

For example,

- **the environment:** lower CO₂ emissions, reduced air and noise pollution, zero-carbon transport, Low Carbon industry, optimized waste management, reduced printing/zero paper, and wastewater management.

For an energy supplier in Africa, we are developing a solution for replacing generators with solar micro power plants (solutions for managing electricity supply in urban and rural economic clusters by installing clean-energy micro-power plants). At the same time, we are working on a meter-to-cash solution for monetizing energy services (prepaid offers). We are also preparing to integrate the OpenCell platform and are developing interfaces for smart meters and payment gateways.

- **energy:** increase the share of renewable energies, energy efficiency and Smart Buildings.

We are participating in the European research and innovation program to promote community energy self-sufficiency in urban areas. The Interconnect project, funded by the European research and innovation program H2020, involves 50 European entities from 11 countries. What is the objective? Develop advanced solutions for connecting and converging digital homes and buildings to the electricity grid.

These intelligent energy-management solutions will be tested at seven large-scale connected sites in Portugal, Belgium, Germany, the Netherlands, Italy, Greece, and France. For the Toulon pilot study, we are designing an "intelligent domestic energy orchestrator" optimize a home's energy consumption and reduce energy bills by orchestrating all white goods and equipment consumption intelligently, independently of the manufacturer. For example, with Engie and ThermoVault, we will test how water boilers and electric radiators will adapt their consumption to dynamic hourly prices.

We also participated in the Horizon 2020 project RENergetic: "Community-empowered Sustainable Multi-Vector Energy Islands as coordinators, in the "Secure, clean and efficient energy" package, consistent with the objectives of the EU clean energy package which seeks to demonstrate the viability of the called urban energy islands.

For the Greek pilot, we are developing a solution in response to demand to test the extent to which citizens are prepared to change their consumption habits in the event of electricity supply problems. This encourages them to respond, or to be flexible, in return for financial compensation. Testing began in October 2021 and will carry on for 2 years.

In Poland, for a major European wind turbine manufacturer, we are implementing a DevOps supervision solution for its farms. It is a wind farm monitoring solution (capturing and processing production and operating data from 6,800 target wind turbines) on an industrial IoT platform (Cumulocity by Software AG).

In Spain, we have adopted energy saving measures through the implementation of our own Energy Management System, Synergica, an Energy Management web platform developed by Inetum, which allows real-time management of the energy value chain (electricity, water, and gas), optimize energy use and provides billing intelligence to reduce future consumption and expenses.

This platform is also used by our clients to improve their energy management. Synergica has been awarded as a Finalist project "Energy and sustainable improvement in building management" in the 11th edition of the 'Awards for innovation and improvement of energy competitiveness through digitalization' organized by EnerTIC in Spain in 2023.

- **the individual and life in society** action against poverty, well-being and ageing well, Digital Workplace, circular economy.

For the Occitanie region in France, we have carried out a comparative study of the challenges of health and short-distance supply for 7 areas. This involved a data platform enabling territorial diagnostics in urban or sparsely populated areas, for accessibility to key services (housing, work, supply, care, learning, leisure) by green modes of transport (walking, cycling, public transport):

- calculation of the neighborhood's high-quality social life index,
- identification of white-space areas,
- simulations and new buildings and visualization of new districts, support for urban planning and benchmarking,
- collaboration and interaction with new project stakeholders.

The Horizon 2020 project "Immerse", is an example of our contribution to the challenge "Inclusive, innovative and reflective societies". this project has helped to define a new generation of indicators related to integration and the socio-educational inclusion of children migrants and refugees in Europe.

In relation to the challenge "Health, demographic change and wellbeing" we highlight our participation in the H2020 "ODIN" and "BD4QoL" projects, which take advantage of the Artificial Intelligence-based technology to transform the future of the provision of medical care in the main hospitals in Europe.

The indicators and targets associated with the sustainability issues of our solutions are presented in the section "NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)", "DIGITAL SOLUTIONS TO MEET SUSTAINABLE DEVELOPMENT GOALS".

4. ACT FOR A SUSTAINABLE PLANET

4.1 A STRONG REGIONAL FOOTPRINT

A TERRITORIAL NETWORK THAT CREATES VALUE

We have many decentralized regional offices (over 100 offices worldwide). Our long-standing commitment to being close to our customers means that we can employ our staff locally and limit the amount of travel involved in assignments. This organization facilitates the integration of our teams into a familiar economic and social environment and helps to reduce misunderstandings and conflicts with our customers' local contacts. Our contribution to local development and better resource management is a key differentiator in our strategy.

SUPPORT THOSE WHO NEED IT

PATRONAGE

Inetum is involved in a wide range of solidarity initiatives, partnerships, and sponsorships in line with its values.

As a company committed to a positive approach, Inetum has been a patron of the arts for many years already.

- The Group regularly offers its clients and employees the opportunity to attend concerts by international pianists through its sponsorship of the association **Les Nuits du Piano**.
- In line with its values, Inetum was a sponsor of **the France-Portugal Season**, supporting the excellence of artists, thinkers, scientists, and entrepreneurs from these two countries. Through its sponsorship of this unique event, Inetum renewed its strong commitment not only to these two regions where the Group operates, but also to its focal areas of environmental protection, renewable energies, the responsible economy, minimal urban planning, and alternative farming, with digital technology as a lever for impact.
- Inetum also signed a partnership agreement with **the G9+ Institute**, whose mission is to promote and coordinate information, exchange and training in information, communication, and digital technologies, on a scientific, technical, technological, economic, social, and cultural level.

Inetum promotes female entrepreneurship and, more generally, the contribution of digital technology as a lever for positive impact.

- For the past 6 years, Inetum has been a partner of **Women in Africa Philanthropy (WIA)**, which aims to promote education in the field of economic development, and more specifically the training of future women entrepreneurs. In this way, Inetum's support and mentoring have become pillars of female entrepreneurship in Africa. For the second year running, Inetum offered a training program, "Inetum Open Training", to raise awareness of digitalization within the WIA community, through a series of webinars focusing on tech topics: smart city, e-commerce, innovation, etc. Inetum also pursued its commitment by taking part in the WIA54 mentoring program to let a prize-winner benefit from its expertise. The latter received 6 months of coaching at the Casablanca FabLab.
- Inetum is a founder partner of **SISTEMIC**, a project aimed at nurturing a new generation of female talent in STEM (Science, Technology, Engineering and Mathematics). As the first partner and founding sponsor of this new project, Inetum is continuing its commitment to promote the careers of women in science and digital education.
- At Inetum Spain we joined this initiative by signing of the **INSPIRA STEAM Manifesto**, which constitutes a commitment of people and organizations to work actively for equality between women and men in the scientific-technological field: reflect, recognize, raise awareness, and promote gender equality.
- Through the **"Women in IT" initiative**, women in various positions of the company share their experiences from the perspective of women integrated into the activity of a technology company.

- Inetum has also participated in the Top Ranking 100 **Women Leaders in Spain**. Some of our female directors took part. This proves that efforts to attract female talent to STEM courses are beginning to pay off, and that the women and technology pairing works even better when it incorporates the leadership factor.

Inetum contributes to a more positive world through actions in favor of the environment.

- Since the beginning of the partnership between Inetum and **Reforest'Action** in 2019, each new Inetum employee is offered the opportunity to play an active part in the preservation of ecosystems by "virtually" planting a tree in one of the priority reforestation projects proposed by Reforest'Action. Since its launch, this initiative has helped to plant more than 8 700 trees, the storage of 1 305 tons of CO₂, set up 26 100 animal shelters, produce 34 800 months of oxygen, and generate 8 700 hours of work.
- Inetum is committed to the circular economy. As proof of this commitment, in Spain we were awarded with the "Aragón Circular Seal", by the Department of Economy, Government Planning and Employment of Aragon. This recognition demonstrates our commitment to the circular economic model within the framework of excellent, innovative, and sustainable management. For the granting of the seal, an assessment was carried out regarding the degree of implementation of circular economy principles, its impact throughout the value chain and its contribution to achieve an economy more sustainable, efficient in the use of resources and competitiveness in the region.

SPONSORING

Partners with shared values

Our support for sports organizations is part of our quest for performance and the sharing of common values: solidarity, ambition, excellence, commitment, and innovation.

Paris Saint-Germain Handball



Inetum has been a Top Sponsor of the Paris Saint-Germain (PSG) Handball club since 2012.

Inetum is a long-standing partner of this club. True to its commitment, Inetum has already renewed its partnership three times and will remain Top Sponsor of the PSG Handball club until 2024.

As part of this sponsorship, Inetum runs several in-house initiatives aimed at employees (newsletter, competitions, invitations to matches, etc.) and takes part in the annual Partners' Tournament. This event invites the various sponsors of PSG Handball Club to form teams made up of their employees to compete against each other during a full day of games, in a positive and fair spirit. For the second year in succession, Inetum has won the PSG Handball Partners' Tournament trophy. The Inetum team, made up of 12 employees from France, Spain, Portugal and Tunisia, competed against teams from other sponsors of the Parisian club and proudly carried the Inetum colors to the top of the podium.

Sporting Clube De Portugal



Inetum, Top Sponsor of Sporting Clube De Portugal

Sporting CP Futsal is a professional team based in Lisbon. Founded in 1985, the club has won the most national titles and is currently European champion for the second time in three years. The partnership between Inetum and Sporting Clube de Portugal has been extended in 2024.

Gernika KESB



Gernika KESB is a women's basketball team based in the Basque Country (Spain) that plays in the Women's League. Founded in 1996, Gernika KESB plays in both the professional league and the Queen's Cup basketball championship. With this sponsorship, Inetum in Spain confirms its commitment to female talent and its adherence to the values that define it: Solidarity, Ambition, Excellence, Commitment, and Innovation

ASSOCIATIONS AND THEIR GOALS

Inetum supports the following associations through donations and other contributions:

Humanidades

The Humanidades Association contributes to the strengthening of human values as an aggregating force for social cohesion and inclusion, particularly for the most disadvantaged, amidst the changes that have characterised the beginning of this century. More specifically, the Humanidades Association works in the social sector to promote the personal, social and professional inclusion of disadvantaged and at-risk citizens, and has developed a focus on women, and in particular young girls and those of childbearing age. For further information: <https://www.humanus.pt/>

CooLabora

CooLabora is a social-action cooperative created in 2008 to contribute to the development of people, organizations, and the region, through innovative and supportive strategies to promote equal opportunities, strengthen democracy and civic participation, and promote collaborative learning and social cohesion. It is a sustainable organization, recognized for its ability to promote social innovation; its actions are underpinned by clear ethical principles. For further information: <https://coolabora.pt/>

Associação Entre Famílias

The Entre Famílias association organizes cooperation between private welfare institutions (IPSS) based in Bragança or operating there, with the aim of protecting the framework of ethical values and social principles that they share.

The aim of the association is to promote and coordinate actions aimed at cooperation, partnership, inter-institutional mutual aid, the sharing of good practices, the improvement and qualification of IPSS, and raising social awareness among citizens in their local area.

For further information: <https://aefb.comunidades.net/>

Mov1Euro

A non-political, not-for-profit social solidarity association with the status of a private social solidarity institution, and founder of the 1 Euro Movement, an initiative that promotes fund-raising for social responsibility initiatives, usually in alliance with other associations. For further information: <https://movimento1euro.com>

Aviation Sans Frontières

Inetum brought together a group of employees from different countries to take up the challenge of the 20 km de Paris race together. This initiative is in line with the Inetum Group's desire to offer an employee experience, pursue its commitment to sport and the values it embodies, and contribute to community action. Part of the registration fee for each Inetum employee taking part in the race was donated to the Aviation Sans Frontières association, which provides logistical support to more than 180 international humanitarian organizations.

Inetum donated PLN 10,000 to the Great Joy on Small Wheels foundation.

In August 2022, Inetum's campaign in Poland encouraging employees to take up the 'bicycles' challenge came to an end. As part of this campaign, the company financially supported the foundation's aim of refurbishing and donating bicycles to orphaned children.

As part of the JC&Inetum Bike Challenge, employees of Inetum in Poland and JCommerce, a company bought in 2022, were able to accumulate kilometers cycled via a dedicated application over a 3-month period. For every kilometer travelled, the company pledged to donate one zloty to a foundation which uses the funds to refurbish bicycles and donates them to children's homes. The challenge was to accumulate a total of 10,000 kilometers before 1 September 2022.

Zlombol

Zlombol is an annual charity event held in Poland, during which a considerable number of kilometers must be covered in old, restored vehicles. The aim is to raise as much money as possible and donate it in full to pay for goods, lessons, training and trips for children in orphanages.

For more information, visit <https://zlombol.pl/historia/zlombol-2022/sprawozdanie-finansowe-2022>

National Blood Transfusion Center

To mark World Blood Donor Day, we organized a "Blood donation" event every year at our head office in Tunis, in conjunction with the Centre National de Transfusion Sanguine. Members of the center visited Inetum's premises to collect blood donations from volunteer employees (<https://www.instagram.com/p/CuW7ugXqfiQ/>).

National Center for the Promotion of Organ Transplantation in Tunisia

Inetum's Tunisian employees took part in the "Les Foulées Vertes" marathon in support of organ donation, in collaboration with the National Centre for Organ Promotion and Transplantation. (https://m.facebook.com/126955410689395/posts/5790022324382647/?_rdr)

Tunisie Recyclage

A partnership agreement has been signed with the association Tunisie Recyclage. This allows Inetum to better organize the recovery of waste on our premises to make good use of it and to recycle it to contribute to the preservation of the environment. The objective is to reduce our carbon footprint, protect the ozone layer and future generations.

To raise awareness, a visit to the recycling facility was organized for the employees in Tunisia to increase their awareness of the value of a simple action.

(<https://m.facebook.com/TounesRecyclage/posts/5497911153658492/>)

Lucioles ("fireflies") network

Founded **in France** in 2004, Réseau-Lucioles is an association under the law of 1901 which aims to improve support for people with severe mental disabilities by pooling the experience of parents and professionals.

Inetum, with its expertise in user experience (UX), is making a commitment to the Réseau-Lucioles association by working on a volunteer basis, through a skills sponsorship, on the redesign of its website and its tablet application, Tab'Lucioles. The skill-sponsorship program will continue in 2024 with the maintenance and adaptation of the Tab'Lucioles website and mobile application. (<https://www.reseau-lucioles.org/>)

Collaboration with ONCE (Spain)

ONCE is the National Organization of the Spanish Blind, a public law corporation of a non-profit social nature that has the fundamental purpose of improving the quality of life of blind people, people with visual impairment and people with disabilities throughout Spain.

Drives and donations.

In partnership with local associations, all Inetum employees were invited to take part in charity drives during end-of-year celebrations.

4.2 REDUCING THE CO₂ FOOTPRINT OF TRAVEL

Our Group policy encourages employees to (i) use low-carbon transport and (ii) use digital communication systems to limit travel to what is strictly necessary.

TRANSPORT AND TRAVEL POLICY

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

Inetum has embarked on a transformation of its car fleet through the gradual replacement of internal combustion vehicles in Europe by electric or hybrid vehicles in line with the expectations of the LOM law. At the same time, there is a project to install electric charging stations in our car parks, which can be used by employees, customers, and suppliers, promoting the adoption of electric or hybrid vehicles.

Inetum also offers 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 our decarbonization commitment.

Also in Spain, Inetum published a Sustainable Mobility Plan (SMP), which is intended to be a tool useful for managing mobility of the workers, and constitutes a key element to know the company mobility habits, which allows us to identify the factors risk 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 environmental impacts of transportation, contributing to greenhouse gas reduction and optimizing the use of non-renewable resources, especially the energetic ones.

USE OF DIGITAL COMMUNICATION SYSTEMS

WORKING FROM HOME

In France, a work-from-home agreement (2 days a week) was signed in 2011.

In 2018, more than 10% of the Inetum Group's employees in France asked to work from home either on a recurring or on an exceptional basis (transport problems, etc.).

In 2020, an amendment to the work-from-home agreement was approved by employee referendum. The agreement now allows employees to work from home up to 175 days a year, the equivalent of 4 days a week.

In 2021, measures to promote working-from-home have been extended to the Group's various countries.

TOOLS FOR WORKING FROM HOME

To facilitate working from home, we provide our employees with key remote-working tools (Teams, Sharepoint, TeamViewer, etc.).

Our premises have meeting rooms equipped for videoconferencing (screen, octopus, Wi-Fi and wired network).

The roll-out of video-conferencing tools and the provision of laptop PCs has become the norm to limit travel to what is strictly necessary.

4.3 REDUCING THE CO₂ FOOTPRINT OF RESOURCE USE

As part of our environmental policy, we are extending on-site selective sorting, increasing waste recovery, and maximizing the life cycle of resources to prevent pollution.

We contribute to **(I) the circular economy** by optimizing waste management, in particular waste electrical and electronic equipment (WEEE), and **(II) controlling the consumption of resources**.

(I) REPROCESS WASTE

Inetum relies on suppliers to collect and process its wastes. For instance in France we signed a framework contract with ELISE (at country level) for the collect, selective sorting, and processing of our waste (including WEEE).

WASTE ELECTRONICAL AND ELECTRONIC EQUIPEMENT (WEEE)

The management of WEEE, which has been in place for many years, encourages the extension of equipment lifetimes, to reduce the CO2 emissions linked to their manufacture.

For example, we take part in communication campaigns and events (such as Digital Cleanup Day), to encourage the best use of our equipment, the study of its repair, or its donation to associations or schools to extend its lifespan.

WASTE SORT & RECYCLING

We encourage the selective sorting of waste at all our sites, with appropriate containers deployed at centralized collection points (cafeterias, photocopiers, etc.).

In addition, since 2020, single-use plastic cups have been gradually phased out, by providing employees with a washable bottle or mug, for example.

(II) CONTROL RESOURCE CONSUMPTION

We are very attentive to the consumption of resources and are developing programs to reduce our consumption of energy, paper, and water.

Posters, mailings, articles on the Inetum intranet, e-mail, prompts... our employees are involved in a wide range of actions and campaigns to raise awareness of the need to consume more responsibly and with greater control.

In addition, a Group-wide working group has been set up to draw up a layout charter for our sites. This charter will determine how offices are to be occupied and will consider environmental and social criteria (as occupation need). This project will also enable us to match space and resource consumption with employee needs and company policies.

REDUCE CARBON FOOTPRINT DUE TO ENERGY CONSUMPTION

We optimize the consumption of resources in the management of our activities and are developing the use of renewable energy to cover our electricity consumption.

For instance, since March 2021, electricity purchased from EDF at our sites in France has been 100% renewable. The electricity purchased in Spain since 2021 is also 100% renewable.

In addition, our sites carry out relamping actions (using low-energy bulbs) and installations are timed to automatically switch off lights when an area is not in use.

LIMIT WATER CONSUMPTION

We run poster campaigns to encourage employees to consume in an eco-responsible way.

Our sites are equipped with more energy-efficient faucets (PRESTO or sensor faucets, energy-saving toilet flushes) and automatic shut-off.

Sanitary installations are regularly checked to limit leaks and damage.

REDUCE PAPER CONSUMPTION

Since 2018, our sites have been deploying secure collective printer-scanners-copiers. This equipment, which offers default print optimization options (draft, black and white, double-sided) encourages drastically reduced document editing. It can also be used to cancel print requests received by the printer.

In addition, Inetum runs campaigns to raise awareness of good printing practices and encourages the use of eco-labelled and recycled consumables (paper, toner).

Other initiatives enable us to reduce our use of paper, such as : the possibility of replacing the pay slip with an electronic version (accompanied by an appropriate electronic safe), the replacement of luncheon vouchers with dematerialized cards, electronic invoice processing programs, etc.

The indicators and targets associated with reducing the CO₂ footprint are presented in the section entitled "NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)", "PERFORMANCE INDICATORS AND TARGETS FOR OUR CO₂ FOOTPRINT".

4.4 OUR COMMITMENTS

WE SUPPORT THE UNITED NATIONS GLOBAL COMPACT

WE SUPPORT



We have been a participant of the United Nations Global Compact since 2015, reinforcing our 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.

OUR ECOVADIS MEDAL



We have been relying on the experts at EcoVadis to carry out the Group's CSR assessment for more than 10 years already. In 2023, we maintain our "SILVER" medal, certifying that Inetum is among the top 8% of companies assessed by EcoVadis in the computer programming, consulting, and related business sector.

OUR CERTIFICATIONS AND AWARDS

Field	AREA	Awards
CSR	Group	ECOVADIS Silver (Feb. 2023 - Feb. 2024)
	Spain (Cataluña, Electronic Security España, Levante, Norte)	RSA+ EMPRESA SALUDABLE (Oct. 2021- Oct. 2024)
	Spain (España)	Huella de carbono Calculado (Nov. 2022)
HR	Morocco	Feel Good by Rekrute.com (June 2022)
	France	Most Attractive Employer 2022 by Universum (July 2022, students survey)
	Europe	HappyIndex®AtWork / Women by ChooseMyCompany (August 2021) Top Employer Europe 2024 by Top Employers Institute (January 2024)

Certificates	AREA	Validity
ISO 9001	Belgium (Realdolmen)	Oct. 2024
	France, Service Centres France & Casablanca	March 2024
	Poland	April 2025
	Portugal (Holding Business Solutions Portugal)	Dec. 2024
	Portugal (Inetum Tech Portugal)	Dec. 2024
	Romania	July 2024
	Spain (Cataluña, Electronic Security, España, España sucursal em Portugal, Levante, Norte)	June 2024
	Tunisia (Holding)	March 2025
ISO 27001	France and Service Centres	March 2025
	Poland	April 2025
	Spain (España, España sucursal em Portugal, Levante, Norte)	June 2024
	Romania	July 2024
	Tunisia (BL Microsoft)	Feb 2024
HdS	France & Portugal IS Service Centres	June 2026
ISO 22301	Spain (España, Norte)	July 2025
ISO 14001	Spain (España, Electronic Security, Norte)	June 2024
	Romania	July 2024
ISO 45001	SPAIN (Cataluña, Levante, Electronic Security, España, Norte)	Oct. 2024
	Romania	July 2024
QUALIOPI	Inetum France	Dec. 2024
	Inetum Software France	

5. NON-FINANCIAL PERFORMANCE INDICATORS (KPIs)

5.1 KPIs - VARIED AND MULTIPLE CAREER OPPORTUNITIES

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

Kpi measured at Group Level :

Indicators		Total Group		
		2021	2022	2023
Total Headcount as of 31.12	Permanent	21 163	22 904	23 662
	Fixed term	1 548	2 449	2 975
	Others (excluding trainees)	240	335	277
	Total without trainees	22 711	25 688	26 914
Distribution	Men	16 731	18 393	19 232
	Women	6 220	7 295	7 682
	% of women	27%	28%	28,5%
	% of women VP	15%	14%	14,62%
	Average age	40,5	40	42
	Average length of service in the Group	7,20	6	7,10
Wages	Average Annual Salary (€)	40 676 €	39 984 €	39 713 €
Recruitment	Permanent	4 429	6 262	5 478
	Fixed Term	1 840	2 080	3 353
	Others (excluding trainees)	194	229	159
	Total without trainees	6 463	8 571	8 990
	Trainees	457	456	842
	Total Hires	6 920	9 027	9 832
Attrition	Attrition as of 31.12	19,0%	20,65%	20,73%

Kpi measured at Country Level :

Indicators		Portugal	Belgium	France	Spain	Total
		2023				2023
Total Headcount as of 31.12	Permanent	1 790	1 452	9 605	7 941	20 788
	Fixed term	374	6	25	74	479
	Others (excluding trainees)	0	0	260	0	260
	Total without trainees	2 164	1 458	9 890	8 015	21 527
Distribution	Men	1 402	1 125	7 238	5 876	15 641
	Women	762	333	2 652	2 139	5 886
	% of women	35%	23%	27%	27%	27%
	Average age	38,7	42	41,8	41,2	N/A
	Average length of service in the Group	5,6	11,2	7,2	6,5	N/A
	Employment of people with disabilities	1,13%	NA	3,61%	1,20%	2,38%
Wages	Average Annual Salary (€)	33 209€	56 684€	50 090€	37 736€	N/A
Recruitment	Permanent	173	89	2 046	1 963	4 271
	Fixed Term	328	5	41	19	393
	Others (excluding trainees)	0	0	154	0	154
	Total without trainees	501	94	2 241	1 982	4 818
	Trainees	96	7	73	634	810
	Total Hires	597	101	2 314	2 616	5 628
	Hires of young employees under 26	156	23	369	376	924
	% hires of young employees under 26	31%	24%	16%	19%	19,2%
Attrition	Attrition as of 31.12	16,60%	18,33%	26,00%	17,06%	N/A
Training	% of trained employees	92%	90%	42%	65%	59%
	Number of employees trained	1 988	1 319	4 014	5 245	12 566
	Training hours	36 311	26 267	87 944	135 009	285 531
	Training budget	538K€	418K€	2 157K€	580K€	3 692K€
Health & Safety	Number of workforce injuries	5	15	26	19	65

KPI Description :

Indicators		KPI 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 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 in section on Diversity KPI
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	Nbr of employees with a recognized work-related injury

5.2 KPIs – YOUTH EMPLOYMENT

PERFORMANCE INDICATORS AND TARGETS FOR RECRUITING YOUNG EMPLOYEES

This indicator measures the % 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.

This includes 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	Target 2028
Ratio of total hires of young employees	23%	22.2%	19,2%	30%

5.3 KPIs - DIVERSITY

PERFORMANCE INDICATORS AND TARGETS FOR INCREASING THE NUMBER OF WOMEN IN MANAGEMENT POSITIONS

The indicator measures the proportion of women appointed as Vice Presidents (VPs) out of the total number of VPs at Inetum. Each VP is officially appointed by the CEO, and depending on their role, participate in various committees and governance bodies.

The scope covers the entire Inetum Group and concerns women appointed as VPs as defined in the organizational chart published each year by the Group, and with an employment contract or a management contract.

KPI	2021	2022	2023	Target 2028
Ratio of women VP (%)	15%	14.20%	14.62%	19,96%

PERFORMANCE INDICATORS AND TARGETS RELATING TO THE EMPLOYMENT OF WORKERS WITH DISABILITIES

The indicator measures the proportion of disabled employees with permanent or fixed-term contracts in each of the three countries: France, Spain, and Portugal, i.e. 75% of the Group's workforce at 31/12/2023 (78% at 31/12/2021, base year for KPI definition)

KPI	2021	2022	2023
Ratio of people with disabilities to total workforce at 31/12	1.66%	2.03%	2,38%

The methodology used for this KPI is summarized in the table below:

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

5.4 KPIs - A TRUSTED PARTNER FOR OUR STAKEHOLDERS

A RESPONSIBLE PLAYER IN MANAGING OUR BUSINESS

KPI	2023 Results
Ethics & Compliance training program	10 619 people took the Compliance and Antitrust eLearning course in 2023, and 91,5% of them had completed it by 31/12/2023.

GUARANTEE A SECURE SYSTEM FOR DATA PROTECTION

For France:

KPI	Nbr of requests for access to personal data processed during the period	% processed within first-level regulatory timeframe	% processed within the additional regulatory deadline
2021 results	81	100%	Not applicable
2022 results	59	100%	Not applicable
2023 results	107	100%	Not applicable

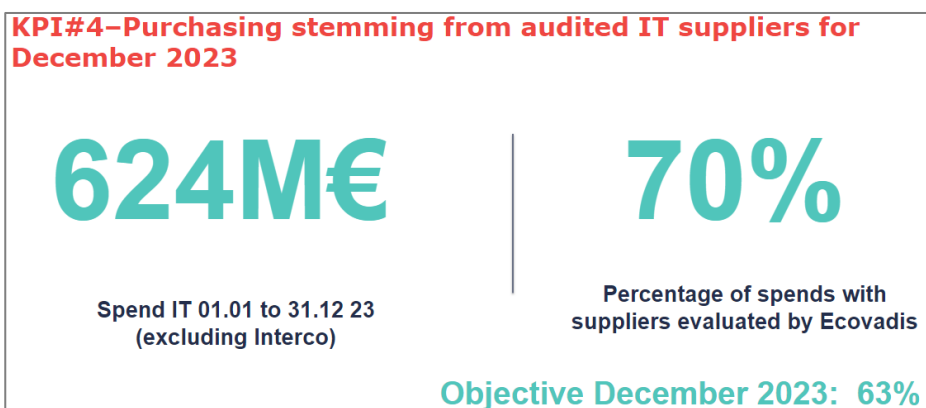
UPHOLD OUR VALUES WITHIN A RESPONSIBLE SUPPLY CHAIN

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

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	Target 2028
Ratio of audited IT purchases to total IT purchases	3%	50%	70%	80%



5.5 KPIs - SUSTAINABLE PLANET

CO₂ FOOTPRINT PERFORMANCE INDICATORS AND TARGETS

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). Otherwise, the footprint is measured based on historical data (same or similar country).

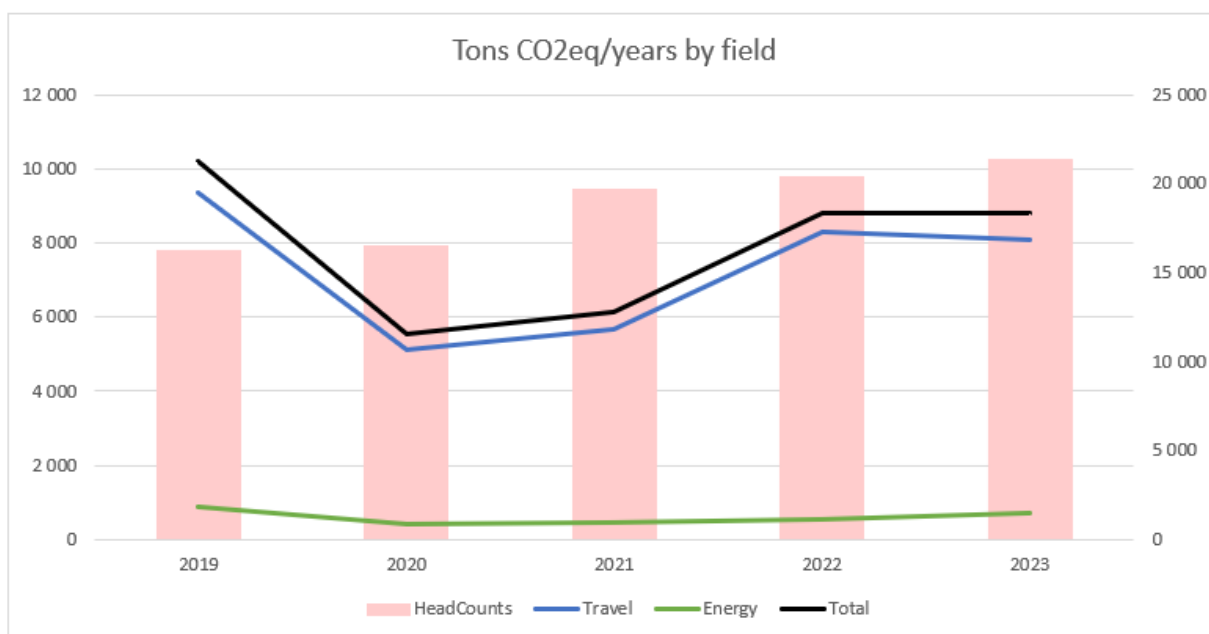
The scope covers the four main countries: France, Spain, Portugal, and Belgium, i.e. 80% of the Group's workforce at 31/12/2023 (85% of the Group's workforce at 31/12/2021, base year for KPI definition)

Items assessed:

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

Inetum has set itself the target of reducing the average carbon footprint per employee by 45% by 2029, compared with 2019 (the baseline year).

Change in carbon footprint in absolute terms by source since 2019, based on the scope of measurement selected. Positive impact of the COVID crisis in 2020 and 2021:



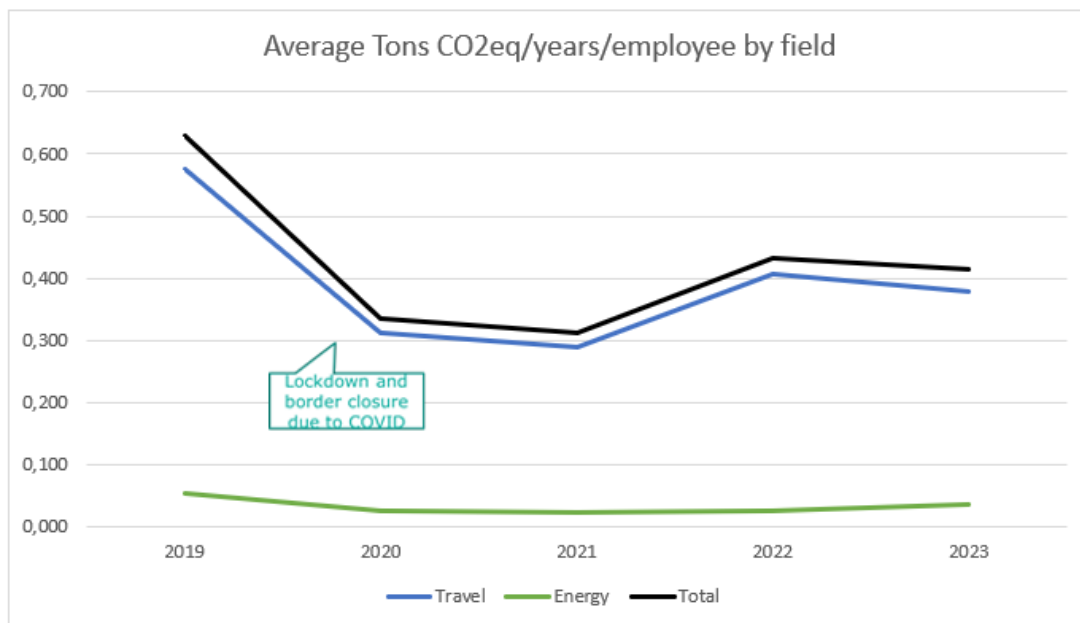
Positive impact of lockdown and border closure as of 2020 due to COVID crisis

Source Data Grid:

Year	Average Headcounts	Energy (tCO ₂ eq)	Travels (tCO ₂ eq)	Total E+T (tCO ₂ eq)	Per Employee (tCO ₂ eq)	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	731	8 097	8 828	0,414	34%

COVID IMPACT
COVID IMPACT

Change in the average carbon footprint per employee since 2019, based on the scope of measurement selected:



CARBON BALANCE BY SCOPE

The scope covers the four main countries: France, Spain, Portugal, and Belgium, i.e. 80% of the Group's workforce at 31/12/2023 (85% of the Group's workforce at 31/12/2021 , base year for KPI definition)

Items assessed:

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

Evolution of the carbon footprint for the selected perimeter, by source

Year	Average Headcounts	Energy (tCO ₂ eq)	Travels (tCO ₂ eq)	Wastes (tCO ₂ eq)	Total E+T+W (tCO ₂ eq)	Per Employee (tCO ₂ eq)	
2019	16 236	870	9 354	11,3	10 236	0,630	
2020	16 482	396	5 136	3,2	5 535	0,336	COVID IMPACT
2021	19 700	465	5 665	10,4	6 141	0,312	COVID IMPACT
2022	20 358	535	8 283	7,7	8 826	0,434	
2023	21 347	731	8 097	7,7	8 836	0,414	

Evolution of the carbon footprint on the selected perimeter, by scope, 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 (tCO ₂ eq)	SCOPE 2 (tCO ₂ eq)	SCOPE 3 (tCO ₂ eq)	Total E+T+W (tCO ₂ eq)	Per Employee (tCO ₂ eq)
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	6 231	317	2 288	8 836	0,414

(1) Energy consumption in December 2023 for Belgium, Portugal, and Spain have been partially estimated using 2022 values (for the data not available).

(2) does not include emissions associated with purchased goods and services or use of sold products

(3) the 2023 waste volume for France has been estimated using the 2022 value

(2)

5.6 KPIs - DIGITAL SOLUTIONS FOR SUSTAINABLE DEVELOPMENT GOALS

Inetum has compiled a catalogue of solutions that contribute to our clients' sustainable development challenges, whether social, environmental, or economic.

The catalogue consolidates software developed by our Software and Innovation business lines, mainly in Europe, sometimes in partnership, addressing all sectors (public, health, energy, industry, Telcom, retail etc.).

The 2023 catalogue lists 44 Solutions (including 32 IP) that meet at least one of the 17 Sustainable Development Goals (SDG).

The table below shows the criteria used to tag our solutions' contribution to sustainable development goals (SDG), as well as the number of times these criteria are met in the catalog (matched)

Nbr of solutions	44
Nbr of IP	32
Nbr of customer references	117

Frequency of coverage of sustainable development goals		SDG	Tot. matched	
Environment (Global Warming, Pollution & Life Protection)	CO ₂ emission reduction	13	24	67
	Noise and air pollution reduction	15	13	
	Zero-carbon transport	13	5	
	Low-carbon industry	9	3	
	Waste-management optimization	12	5	
	Paperless / Printing reduction	12	14	
	Water-usage reduction	6	2	
	Product-waste reduction	12	1	
Energy (Low-Carbon Energy)	Renewable energy share increase	7	11	32
	Energy efficiency improvement	7	14	
	Smart Buildings	1	1	
People & Society	Energy poverty	3	24	59
	Well-being and ageing well	8	12	
	Digital Working / Good place to work	12	5	
	Circular economy	13	8	
	Green-policy decision making & deployment	8	3	
	Inclusion	11	1	
	Safety	3	4	
	Health Services	1	1	
	Poverty	1	1	
Governance	Sustainable Vision & Strategy	17	1	5
	Energy Strategy & Performance	7	1	
	Responsible Products & Performance	12	1	
	Managing relations with stakeholders	17	1	
	Financing transition and asset management	17	1	

6. 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. By leveraging digital technologies, Inetum contributes to increasing agricultural productivity, reducing food waste, and ensuring access to safe and nutritious food for all.

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 is providing 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, is providing 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 is implementing 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. These efforts contribute to fostering a culture of gender equality and promoting women's participation and representation at all levels of the company.

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. These efforts contribute to the sustainable use and conservation of water resources, aligning with the objectives of SDG 6.

Foam Detection Industry, a solution based on computer vision, helps to reduce water waste and improve water quality by detecting and alerting for 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 optimize 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. By prioritizing clean energy and energy efficiency, Inetum contributes to the global goal of ensuring access to affordable, reliable, sustainable, and modern energy for all.

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. Through these efforts, Inetum promotes sustainable economic growth, productive employment, and decent work for all.

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). These efforts contribute to build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.

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, a 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. Through these efforts, Inetum is working towards a more equitable and inclusive society.

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. Through these efforts, Inetum contributes to responsible consumption and production within its operations.

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. Through these actions, Inetum's contribution is actively addressing climate change and promoting sustainable practices.

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. Through these efforts, Inetum is actively working towards the conservation and sustainable management of life below water.

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. Through these efforts, Inetum is actively working towards the conservation and sustainable use of terrestrial ecosystems.

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 optimizing waste management, including waste electrical and electronic equipment (WEEE), by facilitating the 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. Through these actions, Inetum contributes promoting peace, justice, and strong institutions within its organization.

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.

7. CROSS-REFERENCE TABLES

7.1 GLOBAL COMPACT PRINCIPLES / SDG / CHAPTERS OF THE DOCUMENT

Global Compact principles	Sustainable Development Goals	Document chapter(s)
1. Companies are encouraged to promote and respect the protection of international laws on human rights.	1. No poverty 2. Zero hunger 3. Good health and well-being 4. Quality education 5. Gender equality 6. Clean water and sanitation 7. Affordable and clean energy 8. Decent work and economic growth	GUARANTEE A WIDE RANGE OF CAREER OPPORTUNITIES IN AN ATTRACTIVE ENVIRONMENT
2. Companies are required to ensure that they are not accomplices to human rights violations.	10. Reduced inequalities 11. Sustainable cities and communities 16. Peace, justice and strong institutions 17. Partnerships for the goals	A TRUSTED PARTNER TO OUR STAKEHOLDERS
INTERNATIONAL LABOUR STANDARDS		
3. Companies are required to respect freedom of association and to recognize the right to collective bargaining. 4. Companies are required to contribute to the elimination of all forms of forced or compulsory labor. 5. Companies are required to contribute to the effective abolition of child labor. 6. Companies are required to contribute to the elimination of all discrimination in employment and occupation.	1. No poverty 3. Good health and well-being 5. Gender equality 8. Decent work and economic growth 9. Industry, innovation and infrastructure 10. Reduced inequalities 16. Peace, justice and strong institutions 17. Partnerships for the goals	GUARANTEE A WIDE RANGE OF CAREER OPPORTUNITIES IN AN ATTRACTIVE ENVIRONMENT A TRUSTED PARTNER TO OUR STAKEHOLDERS
ENVIRONMENT		
7. Companies are required to take a precautionary approach to environmental issues. 8. Companies are required to take initiatives to promote greater environmental responsibility. 9. Companies are required to encourage the development and dissemination of environment-friendly technologies.	2. Zero hunger 6. Clean water and sanitation 7. Affordable and clean energy 9. Industry, innovation and infrastructure 11. Sustainable cities and communities 12. Responsible consumption and production 13. Climate action 14. Life below water 15. Life on land 17. Partnerships for the goals	ACT FOR A SUSTAINABLE PLANET A TRUSTED PARTNER TO OUR STAKEHOLDERS
FIGHT AGAINST CORRUPTION		
10. Companies are required to act against corruption in any form, including extortion and bribery.	3. Good health and well-being 10. Reduced inequalities 16. Peace, justice and strong institutions	A TRUSTED PARTNER TO OUR STAKEHOLDERS

7.2 GLOBAL REPORTING INITIATIVE (GRI) AND KPI

Relations between KPI reported and GRI standard:

Topic	Dimension	Category	CSR Report Indicators	GRI Ref
HR	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 appointed "Vice-Presidents"	GRI 405-1
	Social	Health and safety	Number of work-related injuries	GRI 403-9
Ethics, Compliance	Prosperity	Ethic & Compliance	Number of people trained in Ethics & Compliance	GRI 205-2
Purchase	Prosperity	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	GHG Emissions	Carbon footprint/employee	GRI 305-4

8. INDEPENDENT THIRD-PARTY REPORT ON CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT



Inetum

Year ended December 31, 2023

Independent practitioner's report on the consolidated statement of non-financial information

EY & Associés



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Inetum

Year ended December 31, 2023

Independent practitioner's report on the consolidated statement of non-financial information

To the Management and Directors,

In accordance with your request and in our capacity as independent practitioner, we carried out a limited assurance engagement on the consolidated statement of non-financial performance detailed in Appendix 1 (hereinafter the "Information") with regard to the procedures of the Entity (hereinafter the "Criteria") presented in its "Non-Financial Performance Statement" (hereinafter the "Statement") for the year ended December 31, 2023.

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.

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;
- reporting our conclusion to the Entity.

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.

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 November 2023 and February 2024 over a total duration of fifteen 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 42% and 66% of the consolidated data selected for these tests (42% of the workforce, 66% of energy consumption and 43% 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, 13 March 2024

The Independent Auditor

EY & Associés
Frederic Papon
Partner, Sustainability



Annex 1: Verified information

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