

GROUP SUSTAINABILITY REPORT

2024-2025

claranova



SUSTAINABILITY

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GROUP SUSTAINABILITY REPORT

2024-2025

This document is a reproduction of Chapter 6 of the Universal Registration Document 2024-2025. The original French version of the Universal Registration Document was filed with the *Autorité des marchés financiers* (AMF, French Financial Markets Authority) on October 30, 2025 in accordance with Article 212-13 of the AMF General Regulations.

All documents are available on the Company's website at www.claranova.com.

In this Document, the term **"Group"** refers to Claranova and its subsidiaries, while the terms **"Claranova"** and the **"Company"** refer to Claranova as an entity.

This Document contains information about the Company's objectives and development strategy. Such information may be identified by the use of the future and conditional tenses and by forward-looking terms such as "consider", "envisage", "think", "target", "expect", "intend", "should", "aim", "estimate", "believe", "wish" and "may" or, in certain cases, the negative form of these terms, or similar expressions.

The reader's attention is drawn to the fact that these objectives and development strategy depend on circumstances and events which may or may not occur.

These objectives and development strategy are not historical data and should not be considered to give any assurance that the stated events and data will occur, the assumptions confirmed, or the objectives attained. By their nature, these objectives may not be achieved and the statements and information presented in this Document may prove incorrect, without the Company being required in any way to provide an update, subject to applicable regulations and, particularly, the AMF General Regulations.

This Document also contains information about the Company's business and the market and industry in which it operates. This information notably stems from studies conducted by internal and external sources (analysts' reports, specialized studies, sector publications, and any other information published by market research firms, companies and government agencies). The Company considers that this information presents a true and fair view of the market and industry in which it operates and accurately reflects its competitive position. However, while this information is considered reliable, it has not been independently verified by the Company.

The English language version of this report is a free translation of the original document prepared in French. Only the French version of the Universal Registration Document has been filed with the AMF. It is therefore the only legally binding version.

The Chief Executive Officer's message



We initiated a major strategic transformation this year, refocusing our activities on SaaS software publishing. The new direction brings greater clarity, improved consistency, and renewed agility to the Group. In the area of ESG, we are following the same approach with the publication of our first sustainability report in accordance with the CSRD directive. This pivotal step marks the acceleration of our ESG approach and firmly establishes sustainability at the heart of our corporate strategy.

Beyond the regulatory dimension, our goal is to make sustainability a driving force for our new organization. We have already embarked on a number of projects, and this year's double materiality analysis enabled us to identify our priorities for action and outline a clear path for the years ahead.

Our ESG strategic plan, built on concrete and measurable targets for 2030, is a tool for mobilizing and unifying the entire Group. It requires us to make progress every year, strengthen the maturity and quality of our reporting, and above all increase the positive impact of our initiatives on society and the environment.

Our goal is to in this way make sustainability one of the keys to our transformation and future success.

ERIC GAREAU

Chief Executive Officer

INTRODUCTION

At Claranova, social responsibility is an integral part of our transformation strategy. We are committed to a long-term approach that combines economic performance, positive social impact, and respect for the environment.

This momentum is built around a comprehensive and structured ESG roadmap, marked by five-year targets:

- responsible governance ensuring ethics, transparency and data protection;
- a strong social commitment to skills development, diversity and safety in the workplace, as well as a stimulating working environment;
- a pragmatic environmental trajectory to reduce our greenhouse gas emissions, improve energy efficiency, and promote recycling and product circularity.

This approach illustrates our commitment to ensuring meaningful growth for the Group by rallying all our employees around a unifying project. It also reflects our belief that a sustainable business depends on aligning its strategic vision with the challenges faced by its sector and the expectations of its stakeholders.

Our vision: acting responsibly, above and beyond our CSR objectives, to positively impact society and the environment.

Claranova's ESG strategic plan

ENVIRONMENTAL COMMITMENTS

Our Environmental commitments

- Measure and reduce our greenhouse gas emissions
- Monitor and increase the share of low-carbon energy used for data storage and servers
- Encourage circularity and recycling of materials and products

→ Indicators

- Set targets for reducing greenhouse gas emissions
- Release energy consumption and origin associated to data storage and servers, and set related targets for increasing the share of low-carbon energy
- Implementation of a global strategy designed to measure and improve environmental impact

→ Targets

- 2026
- 2026
- 2027

SOCIAL COMMITMENTS

Our Social commitments

- Support skills development
- Promote diversity
- Ensure a safe and healthy work environment
- Encourage social dialogue

→ Indicators

- Average training time per employee per year
- Percentage of employees receiving performance evaluations and skills development
- Proportion of women in the workforce
- Proportion of women in management⁽¹⁾
- Severity rate (number of days lost due to work-related accidents or occupational illness relative to the number of hours worked)⁽²⁾
- Percentage of employees covered by a workplace health and safety management system
- Percent participation in an internal survey on mobilization and engagement

→ Targets

- 20 hours by 2030
- >90% each year
- >40% by 2030
- >40% by 2030
- <0.10 each year
- 100% by 2030
- >70% by 2030

GOVERNANCE COMMITMENTS

Our Governance commitments

- Raise awareness and provide training on cybersecurity
- Protect personal data
- Ensure transparent and responsible marketing
- Prevent corruption and influence peddling

→ Indicators

- Completion rate for cybersecurity awareness training
- Implementation of a HIPAA⁽³⁾ compliance policy
- Completion rate for data protection awareness training
- Implementation of a transparent and responsible marketing policy and a training program for employees
- Completion rate for training courses on awareness of corruption and influence peddling prevention

→ Targets

- >90% each year
- 2027
- >90% each year
- 2027
- >90% each year

(1) A manager is a first-level manager (first level or workforce management) responsible for directly supervising an operational team.

(2) Severity rate= (Total number of days lost due to workplace accidents or occupational illness / Number of hours worked) x 1,000

(3) The Health Insurance Portability and Accountability Act (HIPAA) is a U.S. law passed in 1996. It establishes rules for the security, confidentiality, and protection of personal health information (known as PHI: Protected Health Information).

1 ESRS 2 - General information

1.1 Basis of preparation and compliance statement

1.1.1 General basis for the preparation of Sustainability Statements (BP-1)

As a diversified international technology Group, Claranova manages and develops a portfolio of holdings in digital companies with high growth potential.

This Report has been prepared in accordance with the European Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). It has been prepared on a consolidated basis based on the same scope of consolidation as the financial statements. The report covers all entities under the control of Claranova SE, including Avanquest, PlanetArt and myDevices. No subsidiary is exempt from the reporting obligation.

The Group's companies operate internationally, and as of June 30, 2025 (prior to the sale of the PlanetArt division), the breakdown of its workforce was as follows:

- Claranova, the holding company: France;
- Avanquest, the software publishing business: France, Germany, Poland, Canada, United States;
- PlanetArt, the personalized objects e-commerce business: United States, China;
- myDevices, an Internet of Things business: United States, France.

This sustainability report covers Claranova's entire value chain (upstream, downstream and own operations). Upstream coverage includes leading technology suppliers, cloud service providers and software development partners. Downstream coverage includes distribution channels.

For this Sustainability Report, Claranova has not made use of the option allowing it to omit specific information relating to intellectual property, know-how or innovation results, nor of the exemption from publication of information relating to imminent developments or ongoing negotiations.

This initial exercise enabled Claranova to assess its maturity in terms of sustainability and identify the main priorities for action. The Group is closely monitoring developments in reporting regulations to maintain compliance.

Note on the employment reporting scope

The scope of consolidation and subsidiary data for the following indicators are detailed in Appendix 4.

1.1.2 Disclosures in relation to specific circumstances (BP-2)

Time horizons

Claranova Group applies the time horizons defined by the CSRD:

- short-term: 1 year;
- medium-term: 1 to 5 years;
- long-term: over 5 years.

Sources of estimation and outcome uncertainty

Some environmental indicators, in particular scope 3 emissions, include data estimated on the basis of sector averages and emission factors. The Group is implementing a supplier engagement program to improve direct data collection. Details of the indicators, the basis of preparation and the resulting level of accuracy are not collected.

Metrics with a high level of uncertainty

Scope 3 greenhouse gas emissions, categories 1 and 2

Assumptions, approximations

- Classification of suppliers according to NACE codes for allocation of emission factors
- Upstream: emissions linked to paper consumption estimated on the basis of sector averages for FSC-certified suppliers, emissions from printing partners based on regional energy mix factors
- Downstream: product distribution emissions calculated using standard logistics models for over 25 countries

Sources of uncertainty

- Uncertainty linked to the allocation of accounts to purchasing families
- Use of monetary factors applied to the amounts of purchases of goods and services, and to the amounts of capitalized equipment
- Unknown energy mix for end users

The Group plans to take steps to improve the accuracy and reliability of sustainability data. Thanks to these initiatives, primary data coverage should increase significantly by 2027.

Changes in the preparation or presentation of information

This report has evolved from previous years in line with the requirements of the European CSRD (Corporate Sustainability Reporting Directive) and ESRS (European Sustainability Reporting Standards).

Incorporation by reference

Some requirements have been cross-referenced, as shown in the following table:

Disclosure requirements subject to cross referencing	Corresponding sections
ESRS 2, [GOV-1_01]; [GOV-1_02]; [GOV-1_04 to 07]; [GOV-1_16]	3.1 of the universal registration document 2024-2025
ESRS E1, [E1.GOV-3_01 to 03]	1.2.3 of this report

Exemption from publication

The Group has not applied the exemption from publication in its sustainability reporting.

1.2 Governance

1.2.1 The role of administrative, management and supervisory bodies (GOV-1)

The composition, roles, and responsibilities of the Claranova Group's governance bodies are described in detail in section 3.1 of the universal registration document 2024-2025.

This year, the Group will not be publishing information on the link between the skills and expertise of the administrative bodies and material impacts, risks and opportunities. Claranova nevertheless carries out an annual review of its corporate governance in relation to the recommendations of the Mollenex Code, notably through self-assessments of its Board of Directors and its Committees, and has introduced a three-year training plan for its directors, see section 3.1.3.2 of the universal registration document 2024-2025.

The Board of Directors and the CSR Committee also benefit from regular training sessions provided by expert consultants. For further details, see section 3.1 of the universal registration document 2024-2025.

There are no employee representatives on the Claranova Group's Board of Directors, as Claranova SE does not have an employee representative committee (CSE) due to the fact that it has fewer than 11 employees.

CSR Committee

CSR is promoted at the highest level of Group management. Since early 2025, responsibility in this area has been entrusted to the Legal Department following the appointment of a General Counsel. Formed in FY 2022-2023, the CSR Committee assists the Board of Directors and its specialized Committees in defining, reviewing and monitoring the Company's strategy and policies in the areas of employee-related, social and environmental responsibility. The mission of the CSR Committee is to:

- examine and assess the relevance of the Company's and its Group's commitments and strategic orientations in terms of employment, social and environmental issues, in light of the challenges specific to its business and objectives;
- ensure the gradual and continuing implementation of the Company's employment, social and environmental responsibility policy;
- examine the reporting procedures for non-financial information implemented within the group; and
- examine all the reports prepared by the Company and its subsidiaries in application of legal and regulatory obligations relating to the Company's employment-related, social and environmental responsibility, and assess their consistency with the CSR commitments of the Company and its Group.

The CSR Committee reports regularly on its work to the Board of Directors, and informs it immediately of any difficulties encountered in carrying out its duties. More broadly, the CSR Committee provides advice and makes any appropriate recommendations in the above-mentioned areas.

The CSR Committee, which comprises only independent directors including its Chair (see section 3.1.3.5 of the FY 2024-2025 universal registration document), meets on a regular basis and as often as necessary.

During its meetings, the CSR Committee reviewed and approved the action plan for implementing CSRD reporting, examined the double materiality analysis and identified IROs, reviewed the carbon assessment results, studied the audits and ratings of ESG analysts, reviewed and approved the ESG strategic plan and short- and long-term ESG targets, and finally approved the FY 2024-2025 sustainability report.

The CSR Committee's activities are presented at Claranova's Annual General Meeting, as well as to the financial market at conferences for institutional investors and at half-yearly and full-year results presentations.

1.2.2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies (GOV-2)

Sustainability issues taken into account by governance bodies

The double materiality analysis, which covers material impacts, risks and opportunities for the Group, was presented to the Management Committee by the Legal Department. In particular, this presentation sets out the results of the assessment carried out.

In addition, each year, strategic meetings are organized for the Management Committee. From now on, these meetings will also address the impacts, risks, and opportunities identified during the double materiality analysis in order to guide business decision-making and strategy.

1.2.3 Integration of sustainability-related performance in incentive schemes (GOV-3)

ESG criteria in the variable compensation of the Chief Executive Officer

As described in the universal registration document, 30% of the Chief Executive Officer's variable compensation is based on ESG criteria (see section 3.3.1.4.3 of the universal registration document 2024-2025). These objectives are broken down as follows:

- ESG criteria #1: Increase in the Ethifinance rating > 49/100 for 15% of variable compensation;
- ESG criteria #2: Average training time per employee per year increased to 8 hours, for 15% of variable compensation.

ESG criteria in the long-term incentive plan for employees of the Company and its subsidiaries

With regard to the long-term incentive plan for employees of the Company and its subsidiaries, approved by the Annual General Meeting of December 4, 2024, a portion of the shares is allocated based on the Group's ESG performance. (see note 17.3 in chapter 2 of the universal registration document 2024-2025, "The Performance Share Plan of March 31, 2025").

The Board of Directors is responsible for approving and reviewing ESG criteria for variable compensation, based on recommendations from the Appointments and Compensation Committee.

1.2.4 Statement on due diligence (GOV-4)

The following table lists the sections of the report related to elements of due diligence:

Elements of due diligence	Report sections
Embedding due diligence in governance, strategy and business model	1.2.1 The role of administrative, management and supervisory bodies (GOV-1) 1.2.2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies (GOV-2) 1.2.3 Integration of sustainability-related performance in incentive schemes (GOV-3)
Dialogue with affected stakeholders at all stages of the due diligence process	1.3.2 Stakeholder interests and viewpoints (SBM-2) 3.1.2 § Process of dialogue with members of the company's workforce and their representatives on impacts (S1-2) 3.2.2 § Process of dialogue with members of the company's workforce and their representatives on impacts (S4-2)
Identify and assess negative impacts	1.4 Impact, risk and opportunity management
Taking actions to address these adverse impacts	2.1.3 § Actions and resources in relation to climate change policies (E1_3) 3.1.2.1 Actions (S1-4) 3.2.2 § Actions concerning material impacts on consumers and end-users (S4-4)
Tracking the effectiveness of these efforts and communicating	2.1.4 Metrics and targets 3.1.3 Metrics and targets

1.2.5 Risk management and internal controls over sustainability reporting (GOV-5)

Risk management and internal control procedures

Due to its size and structure, Claranova SE does not have a dedicated internal control department. This function is performed by the Group's Finance and Administration Department, in collaboration with the managers of each subsidiary. Each year, a consultation is held with the Group's operational and functional managers. The risks thus identified are examined and assessed by the Group's Executive Management, Finance and Legal Departments, before

being reviewed by the Audit Committee. A specific meeting between the Audit and CSR Committees is organized each year to validate and examine the sustainability report, and more specifically the non-financial risks associated with sustainability reporting. These committees ensure the relevance and integrity of the information published in the Group's sustainability report.

Claranova has identified the following reporting risks: Risk of incomplete information being collected in the absence of a global, centralized data collection tool, and due to the sale of the PlanetArt division on June 30, 2025.

1.3 Strategy

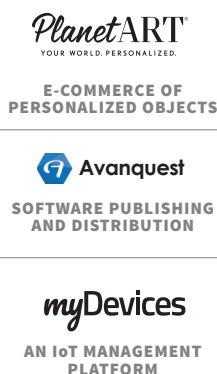
1.3.1 Strategy, business model and value chain (SBM-1)

Business model

A European company with a Board of Directors, Claranova opened a new chapter in its history in FY 2024-2025 by refocusing on its most profitable core business, Avanquest, and, in that way, becoming a pure -play SaaS software publisher. Firmly focused on international expansion, Claranova generated nearly €120 million in revenue in FY 2024-2025 for its new scope excluding PlanetArt and myDevices (see section 1.2 and section 2, notes 1.2 and 1.3 of the universal registration document 2024-2025). On a like-for-like basis, the Group generated €492 million in revenue (see press release dated July 31, 2025).

claranova™ A PURE PLAYER SAAS SOFTWARE PUBLISHER 

Claranova yesterday



Claranova today



Multi-business activities

Software publishing, personalized e-commerce, IoT

Multi-technology model

- No shared technology platforms
- No synergies between business lines

Multi-holding structure

- A holding company discount
- Three distinct business lines
- Highly dependent on customer acquisition performance

A pure play software publisher

Technology leader

- A portfolio of wholly-owned proprietary technologies
- Vertically integrated model
- Agile, responsive organization
- Recognized international player

High profitability and stronger financial profile

- 75% recurring revenues
- Subscription-based SaaS sales
- Profitability doubled
- Low debt level



The Group (Claranova and its Avanquest division) and its current 203 employees develop technological solutions available on the Internet, phones and tablets, for a wide range of individual and professional customers. Through its products and solutions sold in over 160 countries, the Group's mission is to "Transform technological innovation into simple, user-centric products and solutions".

A STRONG MARKET POSITION



BACKED BY SOLID FUNDAMENTALS



CREATING VALUE

Three high-potential segments with leading brands

Utilities



Adaware

PDF



Soda PDF

Photo



InPixio



A vertically integrated player

- Development and marketing of fully proprietary products and technologies
- Customer acquisition and digital marketing
- Proprietary payment platform
- Integrated CRM and customer lifecycle management



A B2C DNA (95% of sales) and strong ambitions for B2B

Capacity for innovation

Development of proprietary **software solutions** driven by strong **technological** expertise.

Customer acquisition expertise

Proven **know-how in customer acquisition and retention** through targeted marketing campaigns (dynamic pricing, conversion, etc.) leveraging AI and in-house technologies.

Strong revenue recurrence

Subscription-based SaaS business model ensuring high visibility, scalability, and **profitability**.

Global presence

Products distributed in **over 160** countries and available in some 20 languages.

Distinct market positioning

An **ambitious** mid-market **challenger** operating in high-growth segments.

For our employees

- Over 200 employees
- €20m in shared value through employee compensation (total payroll)

For our customers

- Leading global player in direct-to-consumer software publishing
- Operations across all continents
- Millions of users worldwide
- Provider of innovative solutions that make everyday digital life simpler

For our shareholders

- €118m in revenue
- €24m in EBITDA, representing a 20% EBITDA margin (versus 20% in restated FY 2023-2024 figures)*
- €14m in cash flow from continuing operations
- Improved debt ratios
- Positive net income of €73m in 2024-2025, versus a €12m loss the previous year
- Consolidated equity back to a positive €40m, compared with a negative €8m the previous year

* Restated to exclude the PlanetArt division, sold on June 30, 2025, and the myDevices division, in the process of being sold. Reported basis for FY2024-2025 or restated for previous years.

Acting responsibly to serve our customers

Claranova facilitates access to technologies by offering solutions that combine innovation and ease of use. The Group strives to act responsibly towards its customers by assuring the quality of the solutions it offers and the security of their personal data.

Innovation: a service for our customers and a benefit to society

Claranova implements an innovation policy to monitor market developments and customer needs. These innovations benefit both employees and society at large. They cover four dimensions:

- **Creation of new products** tailored to customer needs. One example is InPixio photo software which just launched its online service, enabling online users to crop an image for free by simply dragging and dropping their photos, remove unwanted objects or even completely change the background of a photo in a matter of seconds;
- **Innovation in marketing and selling.** In the software business for example, the percentage of digital sales has increased from 10% to 80% in 10 years. Solutions previously sold primarily in stores can now be purchased together with maintenance contracts on a SaaS (Software as a Service) or PaaS (Platform as a Service) basis.

Claranova is also constantly innovating to improve its control of social media as well as constantly changing search engine algorithms and to develop its cross-selling techniques.

Accessibility and safety: the social benefits of our solutions

Avanquest is one of the world's leading publishers of consumer software, present in over 160 countries and with products available in some 20 languages. Avanquest designs simplified functionalities, offers wide price ranges and optimizes the functionality/price ratio of its software in order to make its solutions available to all, individuals, freelancers and small businesses.

It also helps extend the life of computers by providing a range of utility solutions to update and maintain IT tools. Antivirus software protects users and their personal data. Avanquest is also developing an innovative solution to protect Internet users that includes microphone and camera control, VPN and a *priori* reporting of potentially malicious Internet sites.

Finally, Avanquest helps its customers learn how to use the software. The customer support service identifies customers with potential installation problems who are contacted directly to propose solutions. Numerous tutorials are shared with customers, whether integrated into products or posted on social networks. The customer support service shares tips and best practices for using the software on social networks, on the Avanquest blog, the software's built-in chat functionality, and through private messaging in response to user requests.

The Group's IoT business constantly proposes new applications through its myDevices platform, compatible with over 450 different connected devices. Some of these uses offer social and environmental benefits (counting and presence detection, monitoring temperature and air quality, meter reading, etc.). The IoT division's innovations also apply to the myDevices platform itself, which Claranova seeks to maintain as scalable and secure as possible. Avanquest's software and services offer a line of defense against hackers, cyberthreats and malware, as well as securing online payment systems.

Claranova does not generate sales in sectors or activities that are prohibited in certain markets.

Value chain

claranova™		UPSTREAM	IN-HOUSE OPERATIONS	DOWNSTREAM
Avanquest PUBLISHING AND DISTRIBUTION OF IoT SOFTWARE	Cloud infrastructures and AI/ML. Specialized technology providers (OCR, e-signature), secure payment services, and development and localization resources.	Utilities PDF Photo Adaware Soda PDF InPixio Development and marketing of fully proprietary B2C products and technologies. Subscription-based SaaS sales through a proprietary payment platform. Customer acquisition and digital marketing.	Global digital distribution (websites, app stores, marketplaces, partner networks) supported by marketing campaigns, multilingual support, and customer services.	
myDevices INTERNET DES OBJETS	IoT sensor manufacturers. Connectivity and cloud service providers. Integration and compliance partners	Technological expertise supporting connected-device management. Development and operation of an IoT solutions platform.	Deployment of large-scale IoT solutions and applications for public and private customers	
PlanetART YOUR WORLD. PERSONALIZED. E-COMMERCE OF PERSONALIZED OBJECTS	FSC-certified printing facilities. Suppliers of paper, books, and other customizable items, as well as eco-designed packaging. Global technology and logistics infrastructure.	Management of a multi-brand portfolio and a freemium model supported by dedicated R&D, proprietary technologies, and on-demand printing system equipment.	Distribution through mobile apps and online platforms focused on personalized products.	
STAKEHOLDERS	Shareholders and investors. Suppliers and subcontractors.	Employees	Customers	

It should be noted that this year, the Group has not set any targets in relation to products, customers or geographical areas. As a result, the Group does not publish an assessment of its products, services, markets or significant customer groups with regard to its sustainability objectives, nor any strategic elements related to sustainability issues.

1.3.2 Stakeholder interests and viewpoints (SBM-2)

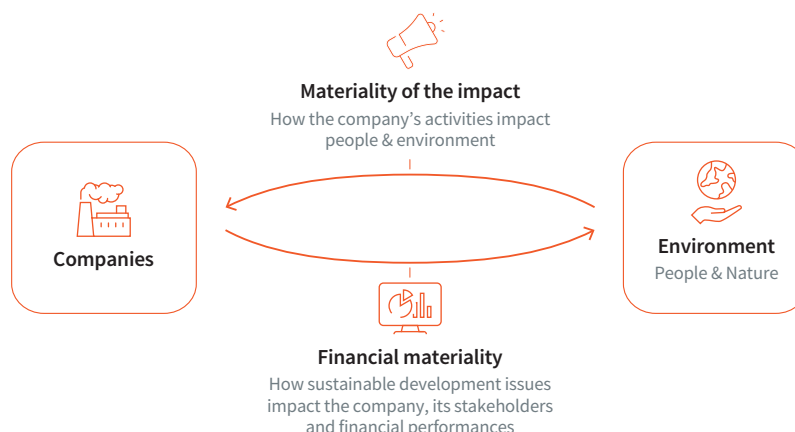
Stakeholders	Types of dialogue	Purpose of the engagement	Examples of results	Understanding expectations
Employees All the people who help achieve the Group's goals through their work and skills. 	Annual reviews; informal events and meetings; committees with employee representatives; Internal communications and employee feedback; An annual town hall meeting giving employees the opportunity to communicate directly with senior management.	Ensuring a safe and healthy working environment Supporting skills development. Encouraging social dialogue. Promoting diversity.	Formalization of a health and safety management policy. Implementing a skills development policy. Conducting internal surveys. Highlighting key behaviors. Inclusive and gender-equal compensation policy. Committees with employee representatives. Policies covering topics such as hybrid working, the right to disconnect, harassment, as well as a code of conduct and a whistleblowing system.	Ensuring well-being at work. Career guidance and strengthening skills and employability. Cultivating corporate values and culture Compliance with legal obligations and ensuring fair pay Ensuring a healthy work-life balance.
Customers All end users who purchase or use the products, services and technologies developed or distributed by the Group. 	Communication via sales, technical or regulatory departments; Communication via customer services (email, telephone, chat, etc.); Customer survey; Customer reviews; Participation in trade shows and conferences.	Provide sales and technical support tailored to customers' needs. Providing appropriate commercial and technical support to customer. Ensuring transparent and responsible marketing.	Implementation of customer satisfaction monitoring measures GDPR compliance policies Formalizing a transparent and responsible marketing policy Providing employees with training on cybersecurity and transparent and responsible marketing.	Responsive customer service. Transparent marketing and products and prices tailored to needs. Protecting and respecting private data. Respect for environmental protection.
Shareholders and investors All individuals or legal entities owning a share of the Company's capital. 	General Meeting; Shareholders' Club; Phone or e-mail; Website; Social networks; Press releases; Financial communications and publications; Participation in conferences and dedicated meetings.	Informing, building loyalty and strengthening relations with existing shareholders and investors. Strengthening relations with the existing shareholder base and attracting new shareholders. Membership of the Shareholders' Club and participation in General Meetings.	Creation of a Shareholders' Club and a dedicated telephone line. Transparent communication and frequent exchanges at events, trade fairs and general meetings.	Availability and transparency in communications with individual shareholders. Shareholder observations and feedback are taken into account in all exchanges and communications. Regular scheduled meetings.
Suppliers and subcontractors 	Discussions during calls for tender and contract monitoring meetings. Financial and non-financial performance assessments.	Preventing corruption and influence peddling. Evaluating suppliers' compliance with social and environmental criteria.	Formalization of a Code of Conduct. Employee training to raise awareness about preventing corruption and influence peddling. Consideration of social and environmental criteria when choosing suppliers.	Ensuring a monitoring contractual commitments by maintaining good commercial relations. Rewarding ESG performance efforts.

The relevant governance bodies are regularly informed of stakeholders' views and interests. For example, the Board of Directors receives regular updates on investor expectations, while the Human Resources Department provides the Executive Committee with regular updates from exchanges with employees.

1.4 Impact, risk and opportunity management

1.4.1 Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)

In 2024, Claranova carried out an initial double materiality analysis in line with the implementation of the CSRD. In 2025, the Group updated its double materiality analysis to strengthen the rating of impacts, risks and opportunities (IRO) and results. The exercise was conducted on the basis of the instructions and guidelines provided in ESRS 1 and 2. The analysis process was supervised by Claranova's CSR team.



Integration of the double materiality analysis into the overall management process.

The Group Legal Department will be responsible for monitoring the IROs identified in the double materiality analysis, in coordination with the heads of each department, and reporting to the CSR Committee.

Methodology

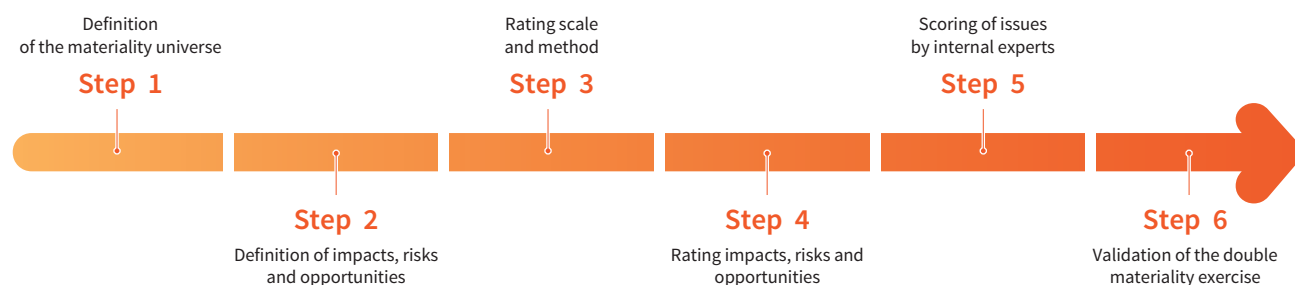
The analysis was carried for Claranova's entire consolidated scope. As such, it covers the activities, impacts, risks and opportunities associated with PlanetArt, myDevices, Avanquest and Claranova at the holding company level, and integrates upstream and downstream value chains.

The process of analyzing impacts, risks and opportunities focused on the Group's activities and business relationships likely to generate significant negative impacts. As such, core activities such as personalized e-commerce, software publishing and the Internet of Things were assessed in terms of their dependencies.

All time horizons were taken into account, based on the definitions provided by the CSRD:

- short-term: 1 year;
- medium-term: 1 to 5 years;
- long-term: over 5 years.

To reflect the changes in Claranova's scope of consolidation after the reporting period (notably the sale of PlanetArt and the planned sale of myDevices), greater emphasis was placed on medium- and long-term horizons during the listing phase.



Identifying the issues

A literature review was carried out, including internal documents (previous double materiality analysis) and external documents (ESRS standards, SASB) to understand the challenges and opportunities linked to Claranova's activity and impact.

This first step enabled made it possible to exclude certain subjects that were not relevant to the Group, based on the expertise of the teams and sector analyses.

Definition of impacts, risks and opportunities

The definition of impacts, risks and opportunities was based on the first double materiality analysis carried out in 2024. The most significant IROs for Claranova have been selected and enhanced by integrating the expertise of Claranova's teams and sector benchmarks. In addition, dependency factors have been identified for each risk and opportunity. In all, 41 IROs were defined.

Rating scale and method

In accordance with CSRD requirements, each impact, risk, and opportunity was analyzed on the basis of two criteria:

- the materiality of the impact, assessed in terms of its severity (scope, scale, irreparability) and probability;
- financial materiality, assessed in terms of severity (magnitude) and probability.

The criteria for each level of the rating scales were defined taking into account the CSRD prerequisites and the existing evaluation scales in Claranova's processes. Impacts, risks and opportunities were rated from 1 to 4, with a materiality threshold of 3 out of 4. In this way, IROs with a score of 3 or more are considered to be material.

Rating impacts, risks and opportunities

For impact and financial rating, the analysis was based on the knowledge of the sustainability manager. The gross rating was used for IRO scoring.

For climate impacts and risks linked to adaptation to climate change, the most pessimistic climate scenario was taken into account.

Conversely, for the climate risks and opportunities associated with the transition, the most ambitious climate scenario has been selected, i.e. the one involving the highest level of regulatory and market constraints.

Rating of topics and consultation with stakeholders

Workshops were organized with Claranova's in-house experts to evaluate the topics. Four workshops were organized: the first on the topics of "company personnel" and "value chain workers"; the second on environmental issues (climate change, pollution, water and marine resources, biodiversity and ecosystems, circular economy); the third on "consumers and end users"; and finally, the fourth workshop on "business conduct."

The aim of the workshops was to collectively assess the relevance and priority of the topics for the Group. For each topic, the impacts, risks and opportunities (IROs) identified and assessed in the preparatory phase were presented to the participants. On this basis, the in-house experts have shared their analyses and, where necessary, formulated adjustments or reservations on certain IROs. The final score for each subject was based on one or more IROs deemed decisive, providing the rationale and justification for the final score retained for the topics and IROs selected. These collaborative workshops enabled participants to compare points of view and reach a consensus on a final ranking of topics.

In this way, they helped fine-tune the matrix by identifying important topics. The gross rating was used to rate the topics.

The selection of stakeholders to be interviewed in these workshops was based on the relevance of their profiles in relation to the topics to be assessed. In this way, the double materiality workshops included key internal experts in all ESG-related fields. Each participant contributed to the evaluation of the topics, drawing not only on his or her professional expertise, but also on the expectations and concerns of stakeholders. Indeed, workshop participants are either in regular contact with the stakeholders concerned, or closely informed of the ongoing dialogue and stakeholder expectations by virtue of their functions (HR, legal, IT, products, etc.). Their contributions therefore reflect an operational or strategic understanding of the interests of internal and external stakeholders.

Internal control

Architecture for internal control of sustainability data

The Company has set up a structured ESG data collection, control and consolidation process based on three levels of validation:

Level 1 - Collection and initial control within subsidiaries: Designated correspondents in each subsidiary collect primary data in accordance with established protocols and forward them to the persons responsible for the topical areas (environment, employment and governance).

Level 2 - Topical consolidation and sector control: The managers responsible for topical areas consolidate and check the consistency of data.

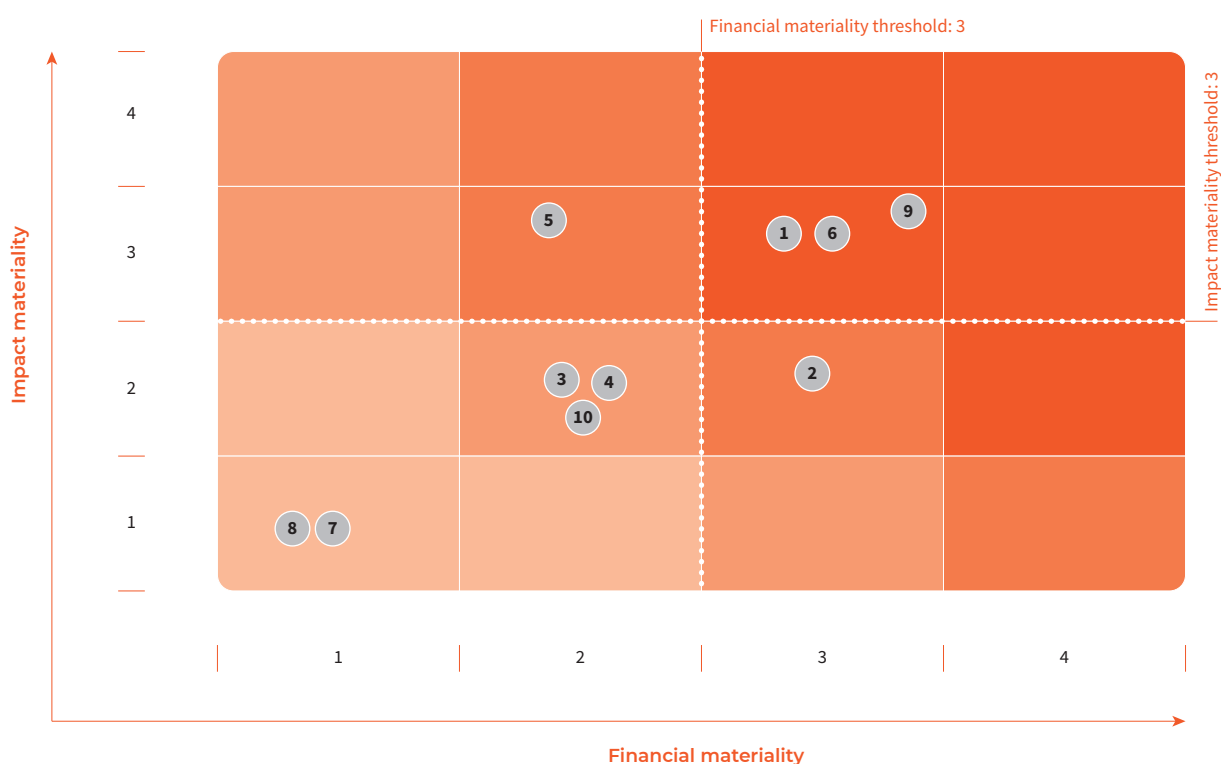
Level 3 - Final consolidation and validation: The Legal Department oversees:

- global consolidation of the three ESG pillars;
- cross-functional consistency checks;
- final validation of data before publication; and
- monitoring compliance with reporting deadlines.

Validation of the double materiality exercise

The final matrix was presented to and validated by Claranova's General Management.

RESULT OF THE DOUBLE MATERIALITY MATRIX



1 E1 – Climate change

2 E2 – Pollution

3 E3 – Water and marine resources

4 E4 – Biodiversity and ecosystems

5 E5 – Circular economy

6 S1 – Own workforce

7 S2 – Workers in the value chain

8 S3 – Affected communities

9 S4 – Consumers and end users

10 G1 – Business conduct

Sub-topic details		Result
E1 - Climate change	Climate change adaptation	●
	Climate change mitigation	●
	Energy	●
E2 - Pollution	Pollution of air	●
	Pollution of water	●
	Pollution of soil	●
	Pollution of living organisms and food resources	○
	Substances of concern	●
	Substances of very high concern	●
	Microplastics	○
E3 - Water resources	No material sub-topics	○
E4 - Biodiversity and ecosystems	No material sub-topics	○
E5 - Circular economy	Incoming resource flows, including resource use	●
	Outgoing resource flows linked to products and services	○
	Waste	○
S1 - Own workforce	Working conditions (including working hours, work-life balance)	●
	Equal treatment and equal opportunities for all (including training and skills development)	●
	Other sub-topics (Other work-related rights) and other sub-sub-topics	○
S2 - Value chain workers	No material sub-topics	○
S3 - Affected communities	No material sub-topics	○
S4 - Consumers and end users	Impact of information on consumers and/or end-users	●
	Consumer and/or end-user safety (including data security, group-specific sub-topic)	●
	Social inclusion of consumers and/or end-users	○
G1 - Business conduct	No material sub-topics	○

●: material

○: non-material

1.4.2 Material impacts, risks and opportunities and their interaction with strategy and business model

The material impacts, risks and opportunities for the Claranova Group are presented below:

Description	Impact, risk or opportunity	Time horizons	Scope
E1 - CLIMATE CHANGE			
Contribution to climate change due to GHG emissions by the Group and the value chain.	Impact –	Medium-term	Upstream Own operations Downstream
Climate transition risks the – Exposure to the transition to a low-carbon economy: regulatory changes (CSRD, EU taxonomy), technological adaptation (cloud efficiency), market volatility (ESG investor demands), reputational risks, rising carbon costs.	Risk	Short-term Medium-term	Own operations Downstream
E2 – POLLUTION			
Pollution compliance and liability risks - Increased regulatory penalties and remediation costs associated with emissions standards, chemical release violations and hazardous substance management in printing operations, international shipping maritime and IoT device disposal.	Risk	Short-term Medium-term	Upstream Own operations
E5 – RESOURCE USE AND CIRCULAR ECONOMY			
Resource consumption - Depletion of materials related to the production of customized products (paper, packaging materials, printing supplies for PlanetArt activities).	Impact –	Medium-term	Upstream Own operations
S1 – OWN WORKFORCE			
Work-life balance – Employee well-being issues (morale, fatigue, health problems) have a negative impact on the productivity of geographically distributed teams.	Impact –	Short-term	Own operations
Training and skills development – Lack of talent retention or skills mismatch can lead to higher costs and a competitive disadvantage due to excessive turnover, loss of skilled human resources, inadequate integration, insufficient training and a mismatch between skills and business needs.	Risk	Short-term Medium-term	Own operations
Work-life balance: Flexible work organization, telecommuting policies, and a culture of respect for work-life balance all contribute to employer attractiveness, better talent retention and increased employee commitment.	Opportunity	Short-term Long term	Own operations
S4 – CONSUMERS AND END USERS			
Customer privacy violations - Potential negative impact from exposure of personal data, including photos uploaded by over 12 million active users, and unauthorized profiling activities. <i>This IRO incorporates a dimension specific to the Group: data security.</i>	Impact –	Short-term	Own operations
Privacy and compliance risks – Risks in the event of RGD/CCPA violations, fines related to regulatory non-compliance, reputational damage due to data breaches affecting millions of photos and personal customer data. <i>This IRO incorporates a dimension specific to the Group: data security.</i>	Risk	Short-term	Own operations
Marketing compliance risks – Reputational damage due to false environmental claims, accusations of greenwashing, regulatory sanctions for misleading marketing communications.	Risk	Short-term Medium-term	Own operations Downstream

Identifying impacts, risks and opportunities

In its double materiality analysis, Claranova Group defined a number of impacts, risks and opportunities based on the Group's business model and strategy. Most of the material impacts are considered to be actual or potential, with the exception of the material impact of ESRS S4, identified as potential. Some of these IROs are already the subject of policies and actions presented in this report.

The material impacts identified relate to the products and services marketed by Group entities, as well as to the relationships established by subsidiaries with actors in the value chain.

Time horizons

The time horizons associated with each IRO are detailed in the table above.

Financial impacts

At this stage of the reporting exercise, the current financial impact of risks and opportunities has not been measured.

Resilience of strategy and business model

The Claranova Group's resilience stems from a business model based on a capacity for innovation, expertise in customer acquisition, high revenue recurrence, competitive differentiation and a strong international presence, as well as an ESG commitment to reducing its carbon footprint, retaining talent and protecting its customers' personal data.

These levers strengthen the Group's ability to address the identified material impacts and risks.

For more information on the Group's business model and value chain, refer to section 1.3.1 Strategy, business model and value chain.

2 Environmental information

2.1 ESRS E1 – Climate change

2.1.1 Governance

Integration of sustainability-related performance in incentive schemes

For further information on variable compensation for members of the administrative, supervisory and management bodies, see section 1.2.3 (ESRS 2).

2.1.2 Strategy

Transition plan for climate change mitigation

To date, the Claranova Group has not adopted a climate transition plan. However, a structured process of reflection is underway to define a plan over the next few years that will set the Group's emissions reduction trajectory. In its ESG strategic plan, the Group is committed to measuring and reducing its greenhouse gas emissions by 2026.

Material impacts, risks and opportunities and their interaction with strategy and business model

To date, Claranova Group has not carried out a climate resilience analysis.

2.1.3 Impact, risk and opportunity management

Description of processes for identifying and assessing material climate-related impacts, risks and opportunities

Physical and transition risk assessment

Claranova Group has not yet adopted a structured process for identifying and assessing climate-related physical and transition risks in its own operations and throughout its value chain. Consequently, the Group has not reviewed the exposure of its assets and activities to these contingencies.

Furthermore, no analysis has yet been carried out by the Group to identify assets and activities that are incompatible with, or would require significant effort to align with, the transition to a carbon-neutral economy.

Double materiality assessment

Material IROs linked to climate change have been identified on the basis of Claranova Group's business model. During the analysis, financial materiality and impact were deemed significant.

The impacts and risks identified during the analysis are presented in the table below:

Description	Impact, risk or opportunity	Time horizons	Value chain
Contribution to climate change due to GHG emissions by the Group and the value chain. Hotspot: upstream and downstream operations (delivery logistics, energy consumption in hardware/data centers, production of customized products for PlanetArt).	Impact –	Medium-term	Upstream Own operations Downstream
Climate transition risks the – Exposure to the transition to a low-carbon economy: regulatory changes (CSRD, EU taxonomy), technological adaptation (cloud efficiency), market volatility (ESG investor demands), reputational risks, rising carbon costs. Dependency factors: regulatory framework, technology providers (AWS/Azure/Google), ESG market dynamics.	Risk	Short-term Medium-term	Own operations Downstream

Policies related to climate change mitigation and adaptation (E1-2)

Claranova has not implemented a policy on climate change mitigation and adaptation. The Group recognizes the need to integrate sustainability into its core operations by strengthening its CSR policy, and describes its environmental commitments in its ESG strategic plan with indicators and targets from 2026 to 2030.

Actions and resources in relation to climate change policies (E1-3)

Measuring and reducing Group emissions

Carbon footprint

Claranova has carried out its **carbon footprint assessment for fiscal 2024-2025**, covering **scopes 1, 2 and 3**, based on various available sources (accounting reports, sector averages, estimates, extrapolated data, data from suppliers and service providers).

Total Group carbon footprint	Scope	Emissions (in tCO ₂ e)
	Scope 1	107
Total Group	Scope 2	1,403
	Scope 3	49,597
Total		51,107

Carbon footprint by division	Scope	Emissions (in tCO ₂ e)	% total emissions
	Scope 1	0.38	
Claranova SE	Scope 2	0.71	
	Scope 3	481	
Total		482	1%
	Scope 1	38.7	
Avanquest	Scope 2	87.5	
	Scope 3	4,280	
Total		4,406	9%
	Scope 1	67.7	
PlanetArt	Scope 2	1,310	
	Scope 3	43,700	
Total		45,077	88%
	Scope 1	0.66	
myDevices	Scope 2	4.75	
	Scope 3	1,136	
Total		1,141	2%
TOTAL GROUP EMISSIONS FY 2024-2025		51,107	100%
TOTAL EXCLUDING PLANETART (DISPOSAL JUNE 30, 2025)		6,029	12%

The carbon assessment identified the Group's main sources of emissions and its initial levers for action. Almost 88% of its greenhouse gas emissions are linked to the production and shipping of photo and personalized products sold by the PlanetArt division. **Nearly 97% of the Group's emissions originate from Scope 3**, in particular:

- **purchases of manufactured products** (manufacture of purchased products), accounting for **48%** of the Group's total emissions;
- **digital emissions** (Internet use, data storage), accounting for **17%** of the Group's total emissions; and
- **emissions from freight**, particularly road transport, accounting for **16%** of the Group's total emissions.

Developing a climate roadmap

Having completed its carbon footprint assessment, the Group is now developing a climate roadmap to be published over the next few years. This roadmap will focus in priority on these main sources of emissions, by introducing, for example:

- stricter supplier selection criteria, particularly in terms of carbon footprint, in the Group's purchasing policy;
- Consumer awareness campaigns on the impact of their purchases;
- strengthening energy-saving programs and the purchase of renewable electricity.

Optimized management of energy consumption, energy efficiency and the use of renewable energies are already an integral part of the Group's strategy. Although each Claranova subsidiary is autonomous in terms of energy initiatives and with their own specific indicators, the Group aims to implement a global approach. This aim will be achieved by means of incentives and awareness-raising initiatives designed to harmonize practices and optimize the Group's energy footprint.

Climate action

The Climate Roadmap will reinforce, complement and provide a structure for existing policies and actions. With regard to PlanetArt, a strict Code of Conduct, including rigorous environmental standards, is applied to the selection of subcontractors, who handle the majority of production and all transport of products sold by PlanetArt. For example, PlanetArt gives preference to FSC®-certified suppliers for photo printing and photo books in Europe.

Digital

At Avanquest, the migration of software to the SaaS model means that software no longer needs to be installed on individual computers, and everything can be done via the web. And by adopting PaaS and SaaS solutions, the customer pays only for the amount of services actually used. The number of software services leased is thus adapted to the number of users in real time. As a result, when this number decreases, so does the number of subscriptions. This means that energy consumption related to data storage and downloading remains proportional to the level of software usage.

Mobility and travel

Business travel at Claranova and Avanquest is governed by a travel policy that focuses on reducing its cost and environmental footprint. This policy gives preference to the use of videoconferencing over face-to-face meetings, encourages the grouping of trips, recommends economy class for travel and sharing ground transportation between employees going to the same destination to minimize environmental impact. The policy is communicated to all Claranova and Avanquest employees and is accessible via the Intranet.

Investments and expenditures

The Group is aware that effectively combating climate change requires significant capital expenditure (CapEx) and operating expenditure (OpEx). For this first reporting period, Claranova Group will not be publishing the amounts of investment and expenditure for the actions implemented.

2.1.4 Metrics and targets

Targets related to climate change mitigation and adaptation (E1-4)

Claranova Group has not yet defined specific climate change mitigation and adaptation targets. In its ESG strategic plan, the Group is nevertheless committed to measuring and reducing its greenhouse gas emissions. The Company intends to set greenhouse gas emission reduction targets as early as 2026.

Energy consumption and mix (E1-5)

Energy consumption and mix	2024-2025
Fuel consumption from coal and coal products (MWh)	1,061
Fuel consumption from crude oil and petroleum products (MWh)	0
Fuel consumption from natural gas (MWh)	936
Fuel consumption from other fossil sources (MWh)	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	0
Total fossil fuel consumption (MWh)	1,997
Share of fossil sources in total energy consumption (%)	39%
Consumption from nuclear sources (MWh)	1,769
Share of consumption from nuclear sources in total energy consumption (%)	34%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	25
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	1,338
Consumption of self-generated non-fuel renewable energy (MWh)	0
Total renewable energy consumption (MWh)	1,363
Share of renewable sources in total energy consumption (%)	27%
TOTAL ENERGY CONSUMPTION (MWh)	5,130

Theoretical calculation based on official national energy standards (EPA eGRID, Statistics Canada, IEA, EEA, etc.). In the absence of contractual data by energy source (PPA, guarantees of origin), this approach uses the proportional distribution of the national/regional energy mix on measured consumption.

Gross GHG emissions from scopes 1, 2, 3

This is the first year that Claranova Group has published details of its gross greenhouse gas (GHG) emissions for Scopes 1, 2, and 3, as well as its total GHG emissions.

	2024-2025
SCOPE 1 GHG EMISSIONS	
Scope 1 gross GHG emissions (<i>inteqCO₂</i>)	107
Percentage of Scope 1 GHG emissions resulting from regulated emissions trading schemes(%)	0%
SCOPE 2 GHG EMISSIONS	
Gross Scope 2 GHG emissions based on location (<i>in teqCO₂</i>)	1,399
Market-based scope 2 gross GHG emissions (<i>teqCO₂</i>)	1,480
SIGNIFICANT SCOPE 3 GHG EMISSIONS	
Total gross indirect GHG emissions (scope 3) (<i>in teqCO₂</i>)	49,576
1 Purchased goods and services	37,783
2 Fixed assets	2,014
3 Fuel and energy-related Activities (not included in Scope1 or Scope 2)	369
4 Upstream transportation and distribution	8,237
5 Waste generated in operations	580
6 Business travel	82
7 Employee commuting	215
8 Upstream leased assets	296
9 Downstream transportation	0
10 Processing of sold products	0
11 Use of sold products	0
12 End-of-life treatment of sold products	0
13 Downstream leased assets	0
14 Franchises	0
15 Investments	0
TOTAL GHG EMISSIONS	
Total GHG emissions (based on location) (<i>teqCO₂</i>)	51,082 Scope 1: 0.21% of total Scope 2: 2.74% of total Scope 3: 97.05% of total
Total GHG emissions (market-based) (<i>teqCO₂</i>)	51,163 Scope 1: 0.21% of total Scope 2: 2.89% of total Scope 3: 96.90% of total
GHG intensity by net revenue for FY 2024-2025 (492m*)	
Total GHG emissions(<i>location-based</i>) by net revenue	104 tCO ₂ e/M€ (in euros)
Total GHG emissions(<i>market-based</i>) by net revenue	104 tCO ₂ e/M€ (in euros)

* The revenue used to calculate the intensity ratios includes the division sold on June 30, 2025 and the division in the process of being sold (see the FY 2024-2025 press release on annual revenue published on July 31, 2025).

Methodological information

Calculation methodology

Claranova calculates its greenhouse gas emissions in accordance with the official GHG Protocol methodology, with a GWP of 100 (Global Warming Potential over 100 years).

The calculation methodology is based on a hybrid approach combining monetary and physical analyses: emissions are calculated by multiplying activity data (kWh, km, L, kg) or monetary data (€, \$, £) by corresponding emission factors expressed in kgCO₂e. Physical emission factors come from established databases such as the ADEME MEF Base Empreinte (French national GHG emissions database – MEF model), the Ecoinvent database, IEA and IPCC publications, as well as Life Cycle Analyses (LCA) published directly by companies. For monetary emission factors, three different methods are used:

- (i) conversion of physical factors by dividing by the average price of the product or service;
- (ii) calculation based on the carbon intensity of supplier companies when they publish an exhaustive Greenhouse Gas Emissions Balance Sheet (BEGES) (complete Scopes 1, 2 and 3) rated at least B by the *Carbon Disclosure Project*; and
- (iii) use of average sectoral carbon intensity from ADEME or input-output models (EXIOBASE, USEEIO) for companies not publishing a Greenhouse Gas Emissions Balance Sheet.

For FY 2024-2025, 4% of Claranova's total emissions have been calculated using direct physical data, ensuring greater accuracy for the most significant emissions items, while 96% were estimated using the monetary approach, providing exhaustive coverage of all Group activities.

GHG categories

For Scope 3 greenhouse gas emissions, the following categories have not been included:

- (9) Downstream transportation
- (10) Processing of sold products
- (11) Use of sold products
- (12) End-of-life treatment of sold products
- (13) Downstream leased assets
- (14) Franchises
- (15) Investments

Reporting scope

Claranova's Scope 3 emissions reporting scope cover the entire upstream and downstream value chain, including the 15 categories defined by the GHG Protocol. The calculation is mainly based on a four-step monetary approach:

1. import and analysis of accounting entry files on the carbon footprint platform;
2. automatic categorization of each transaction using a proprietary algorithm;
3. multiplication of the amount of each transaction by the corresponding monetary emission factor to obtain emissions in kgCO₂e; and
4. summation of all calculated emissions.

To fine-tune the accuracy of Scope 3, additional non-monetary data is collected on the number of employees, the surface area of premises occupied, and responses to employee questionnaires on transportation habits, food choices, and digital practices. The main Scope 3 categories identified for Claranova include: purchases of goods and services, upstream goods transport and distribution, fuel and energy-related activities not included in Scopes 1 or 2, waste generated, commuting, business travel and upstream leased assets. This methodology avoids double-counting between monetary and physical approaches, while ensuring exhaustive coverage of indirect emissions, representing 94% of the Group's total consolidated emissions for FY 2024-2025.

GHG removal and mitigation projects financed by carbon credits (E1-7) and internal carbon pricing (E1-8)

No projects to remove or store greenhouse gases have been set up, and the Group has not yet purchased any carbon credits. The Group does not use a carbon pricing mechanism.

The EU Taxonomy disclosures are provided in Appendix 1.

2.2 ESRS E2 – Pollution

2.2.1 Impact, risk and opportunity management

Description of the processes to identify and assess material impacts, risks and opportunities related to pollution

Material pollution-related IROs have been identified on the basis of the Claranova Group's business model. During the analysis, only financial materiality was deemed significant. The Group has not carried out any consultations with stakeholders on the subject of pollution.

During the double materiality analysis exercise, the Group identified a material risk, presented in the table below:

Description	Impact, risk or opportunity	Time horizons	Value chain
Pollution compliance and liability risks - Increased regulatory penalties and remediation costs associated with emissions standards, chemical release violations and hazardous substance management in printing operations, international shipping maritime and IoT device disposal. Dependency factors: environmental discharge permits, air quality regulations, chemical handling protocols, international marine pollution standards, local environmental compliance requirements.	Risk	Short-term, medium-term	Upstream Own operations

Policies related to pollution (E2-1)

To date, Claranova Group has no formal policies on pollution mitigation, substitution of substances of concern or incident and emergency management.

As part of its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group is committed to measuring and reducing its greenhouse gas emissions, increasing the share of low-carbon energy used for data storage and servers by 2026, and promoting material and product circularity and recycling by 2027.

All Group companies focus on minimizing environmental impact through responsible disposal of waste and hazardous materials.

Actions and resources related to pollution (E2-2)

The Group has no specific action plans for pollution management, but does implement waste management practices such as battery disposal and recycling of IT equipment in offices. Although the Group does not have a formal policy in place, as part of its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group intends to implement a comprehensive strategy aimed at measuring and improving the environmental impact of its materials and products by 2027.

2.2.2 Metrics and targets

The Group has not yet defined any pollution-related targets or indicators. For that reason, this year the Group will not be publishing the indicators required by the CSRD for air pollutants, water discharges and substances of concern and very high concern. Accordingly, the indicators under E2 (Pollution) not yet collected by the Group for this first CSRD reporting cycle are as follows:

- The amount of pollutants released into the air, water, and soil;
- Total quantities of substances of concern or of very high concern generated or used in production, or purchased.

- The total quantities of substances of concern or of very high concern leaving the Company's facilities as emissions, discharges, or products, or contained within products or services.

Claranova is committed to complying with all its non-financial reporting obligations. In the coming years, the data collection and monitoring system will be strengthened to ensure the reliability and completeness of published data. However, changes in regulations and the scope of the Group could lead to a review of the relevance of the requested indicators and the materiality of certain ESRS.

2.2.3 Anticipated financial effects from pollution-related impacts (E2-6)

The Group has not yet defined any pollution-related targets or indicators. For that reason, this year the Group will not be publishing the indicators required by the CSRD for air pollutants, water discharges and substances of concern and very high concern.

2.3 ESRS E5 – Resource use and circular economy

2.3.1 Impact, risk and opportunity management

Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Material IROs related to resource use and the circular economy have been identified based on the Claranova Group's business model. During the analysis, only the materiality of impact was deemed significant. The Group has not conducted any specific consultations with stakeholders on this subject.

During the double materiality analysis exercise, the Group identified a material risk, presented in the table below:

Description	Impact, risk or opportunity	Time horizons	Value chain
Resource consumption - Depletion of materials related to the production of customized products (paper, packaging materials, printing supplies for PlanetArt activities). Hotspot: upstream supply chain and manufacturing.	Impact –	Medium-term	Upstream Own operations

Policies related to resource use and circular economy (E5-1)

Claranova Group does not have a formal policy on resource use and the circular economy. As part of its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group intends to implement a comprehensive strategy aimed at measuring and improving the environmental impact of its materials and products by 2027.

Actions and resources relating to resource use and the circular economy (E5-2)

Circularity and end-of-life products

Another major environmental concern is product lifespan and end-of-life, which are the focus of studies and initiatives by the Group's various entities. For example, in Canada, France and Germany, we cooperate with companies specializing in recycling used IT equipment, or offer them to our employees at attractive prices.

myDevices also promotes the responsible use of resources through various initiatives and innovations. We are committed to extending the life of the batteries that power most of our sensors, and are involved in major R&D efforts with manufacturers.

In addition, the Group is currently exploring ways of recycling products at the end of their life cycle, in particular connected objects and merchandising made from recyclable materials. The aim is to eventually reduce electronic waste and promote the use of more sustainable materials. This approach is currently being considered by the subsidiaries as part of a global strategy to improve the environmental impact throughout the product life cycle.

2.3.2 Metrics and targets

Targets

At this stage, the Claranova Group entities have not yet defined targets relating to resource use and the circular economy. Reflecting its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group is committed to measuring and reducing its greenhouse gas emissions, increasing the share of low-carbon energy used for data storage and servers by 2026, and promoting material and product circularity and recycling by 2027.

Metrics

Incoming resource flows (E5-4)

Resource inflows of Claranova entities are as follows:

- Avanquest: 100% digital, digital data and information;
- myDevices: Electronic devices and components;
- PlanetArt: paper, cardboard, inks, printing solvents and consumables, print media, photo frames, t-shirts, mugs, etc.

Measured variable	FY 2024-2025
Total overall weight of technical and biological products and materials used during the reporting period	Not applicable
Percentage of biological materials (and biofuels used for non-energy purposes)	Not applicable
The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture products and services of Claranova (including packaging)	Not collected
Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture products and services (including packaging)	Not collected

3 Employment information

3.1 ESRS S1 - Own workforce

Claranova's success is only possible with the support of all its employees. Its employees are in consequence among its most valuable assets.

In a tight job market, particularly in the tech sector and in the USA, attracting and retaining talent is a top priority. With that objective, the Group strives to ensure that its subsidiaries

offer their employees a complete career path (recruitment, training policy, mobility policy, career management, work-life balance, etc.), build loyalty and promote team spirit based on a shared culture.

3.1.1 Strategy

Stakeholder interests and viewpoints

Claranova wants its employees to thrive by playing an active role in the company project. Our employees are the driving force behind the Group's success. In this regard, Claranova Management is convinced that good working conditions, skills and career development, recognizing talent, fair treatment, and equal opportunity are vital to the success of the Group's strategic plan. These practices are vectors for the innovation, responsiveness, reliability and expertise that benefit our customers.

Material impacts, risks and opportunities and their interaction with strategy and business model

The information published under ESRS S1 covers all Claranova's activities, as described in ESRS 2-BP-1.

The potential impacts, risks and opportunities presented below concern all Claranova Group employees, including those working in subsidiaries operating in different countries. The Group defines employees as those on permanent or open-ended contracts (excluding temporary staff, employees on fixed-term contracts, trainees, work-study students or subcontractors).

The negative impacts identified take into account the specific features of Claranova's business sector involving in particular software, personalized e-commerce and IoT activities.

Claranova has not identified any activity or country at risk of forced or child labor. Indeed, the Group's business is limited to professional office services (software development, customer support, support functions), with no involvement in high-risk sectors such as manufacturing, mining or agriculture. Furthermore, in all countries where the company operates, school attendance is compulsory until the age of 16 or 18. Any situations of vulnerability among certain groups of employees are identified through interviews conducted by the HR team. These exchanges make it possible to identify specific needs linked, for example, to health, disability, parenthood or particular social contexts. In China, particular attention is paid to compliance with local and international regulations on workers' rights, although teams are located exclusively in office environments.

Description of impacts, risks and opportunities

The material topics highlighted by the double materiality analysis are: work-life balance, training and skills development.

The impacts, risks and opportunities identified for employees working in our own operations are presented in the table below:

	Impact, risk or opportunity	Time horizons	Location in the value chain
Work-life balance: employee well-being issues (morale, fatigue, health problems) have a negative impact on the productivity of geographically distributed teams. Hotspot: All sites, especially remote work management.	Negative real impact (systemic)	Short-term	Own operations
Training and skills development: Lack of talent retention or skills mismatch can lead to higher costs and a competitive disadvantage due to excessive turnover, loss of skilled human resources, inadequate integration, insufficient training and a mismatch between skills and business needs. Dependency factors: Labor market conditions, salary attractiveness, training programs.	Risk	Short-term, Medium-term	Own operations
Work-life balance: Flexible work organization, telecommuting policies, and a culture of respect for work-life balance all contribute to employer attractiveness, better talent retention and increased employee commitment. Dependency factors: Management engagement, policy implementation, cultural transformation.	Opportunity	Short term, Long term	Own operations

3.1.2 Impact, risk and opportunity management

Policies related to own workforce (S1-1)

To date, Claranova has a limited number of formal Group-wide policies applicable across all entities (the Code of Conduct, the Whistleblower Policy, and Claranova's Statement on Combating Modern Slavery and Human Trafficking). Accordingly, where no subsidiary is mentioned in the policy sections, this indicates that no corresponding policy currently exists for that entity.

Internal policies and human resources management

For this first CSRD reporting cycle, Claranova does not yet have all the information required to provide a complete description of its policies. Missing information includes the highest management level responsible for implementing the policy (for the Employee Handbook); the third-party standards or initiatives observed in policy implementation (for the hybrid work, annual leave, and Employee Handbook policies); and the integration of stakeholder interests in policy development (for all policies).

Claranova and Avanquest

The Talent & Culture Department of Claranova SE and Avanquest's subsidiaries (Canada, France, Germany and Poland) apply a number of corporate policies to manage the material impacts, risks and opportunities associated with their employees. These policies cover compensation, travel and expenses, harassment, hybrid work, the right to disconnect, health and safety, vacations, and the Code of Conduct, adapted to the specific requirements of each country.

Hybrid work policy (Avanquest Canada)

The hybrid work policy implemented at Avanquest Canada by the Talent & Culture Department is designed to allow maximum flexibility and help employees reconcile their professional and personal lives. The Policy applies to Avanquest employees who hold a position for which the nature of the work allows telecommuting. A teleworking charter has been set up in France along similar lines. The policy is available on the Intranet.

Disconnection policy (Claranova SE)

Claranova has put in place a "right to disconnect" policy (Droit à la Déconnexion) designed to ensure that its employees' work-life balance is respected. This policy, maintained by The Talent & Culture Department, applies to all Claranova SE employees and falls within the legal framework defined by Article L. 2242-17 of the French Labor Code as well as the 2016 Labor Law. Managers and HR teams are responsible for ensuring it is properly applied, in particular by supervising the use of digital tools and raising team awareness of best practices. Its purpose is to ensure that everyone is able to disconnect outside working hours, prevent the risks associated with hyperconnectivity and promote working conditions that respect employees' well-being. The policy is available on the Intranet.

Annual vacation and leave policy (Avanquest Canada)

The leave policy implemented in Avanquest's Canadian subsidiary by the Talent & Culture Department aims to demonstrate Avanquest's commitment to providing its employees with a work environment that encourages work-life balance, and to establish employees' leave entitlements. The policy applies to employees working in, or attached to, the Montreal office.

The Talent & Culture team is responsible for applying, disseminating and updating the policy for all Avanquest employees. The policy is available on the Intranet.

PlanetArt

Employee Manual

In the United States, PlanetArt's Human Resources Department has produced an Employee Manual that describes human resources management practices and the main conditions of employment. It is designed for all full-time, part-time and temporary employees and managers. The manual is distributed to employees and made available via the Intranet.

myDevices

myDevices does not have an independent staffing policy. Human Resources and Operations manage personnel issues on a day-to-day basis, with attention paid by Executive Management where necessary.

Human rights policies

Claranova Group's subsidiaries are committed to a variety of human rights policies with respect to their employees. Claranova has issued an anti-slavery and anti-human trafficking statement on behalf of the Group, covering the measures adopted within the Group to prevent any recourse to modern slavery and human trafficking in its activities and supply chain.

PlanetArt in the United States provides comprehensive framework that includes a Code of Conduct, emphasizing respect, non-discrimination and fair treatment, as well as an Equal Opportunity Policy, a Workplace Safety Policy and a Supplier Code of Conduct.

Avanquest subsidiaries (Canada, France, Germany and Poland) do not have specific human rights policies, but comply with the respective national legal frameworks such as the Canadian Charter of Rights and Freedoms, the Declaration of the Rights of Man and of the Citizen, the Basic Law of the Federal Republic of Germany and the Constitution of the Republic of Poland. myDevices does not have a specific human rights policy.

Each subsidiary adopts its own approach to human and labor rights. PlanetArt in the United States has an Equal Employment Opportunity policy that prohibits discrimination and promotes diversity, equity and inclusion. It protects workers' rights through fair wages, reasonable working hours and a safe working environment, while ensuring compliance with applicable laws. Employees are informed of their rights and have access to confidential reporting (whistleblowing) channels.

Avanquest subsidiaries (Canada, France, Germany, Poland) focus on full compliance with local and national human and labor rights obligations.

myDevices follows standard HR practices, ensuring alignment with human rights principles.

Engagement with respect to employees

In the United States, PlanetArt emphasizes open communication through regular general meetings, surveys and feedback channels, as well as professional development opportunities such as training and career management programs. PlanetArt also has recognition programs to celebrate achievements and supports hybrid employment to improve work-life balance, incorporating collaborative decision-making processes where appropriate.

Avanquest subsidiaries (Canada, France, Germany, Poland) are planning to implement initiatives to strengthen employee commitment, with an initial assessment of commitment levels scheduled for FY 2026.

Human rights impact remediation

PlanetArt in the United States has set up specific reporting mechanisms, including an anonymous complaints system, to deal with human rights concerns. Complaints are examined, investigated and resolved through policy changes, employee training or disciplinary measures, with ongoing follow-up on the issues raised.

myDevices enables employees to express their concerns to management or human resources, dealing with problems on a case-by-case basis, as there is currently no formal helpline.

Process of dialogue with members of the company's workforce and their representatives on impacts (SI-2)

Process of dialogue and integration of the employee's point of view

PlanetArt in the United States gathers employee perspectives through a variety of channels, including employee surveys, General Meetings, individual feedback sessions, exit interviews and suggestion boxes. This feedback is systematically integrated into decision-making processes to effectively manage actual and potential impacts. PlanetArt mainly engages its collaborators after decisions have been made to communicate changes, using both informative and consultative approaches. In concrete terms, PlanetArt in the United States organizes quarterly meetings for all employees and sets up ad hoc feedback sessions as required. The HR function, headed by the VP of HR, is responsible for the engagement and integration of returns.

myDevices indicates that it maintains standard HR practices, with feedback from employees passed on to Executive Management when necessary.

Support systems

Avanquest subsidiaries (Canada, France, Germany and Poland) have set up an external, independent assistance and support program for employees. This program enables employees to request confidential consultations, which can be complemented by services from government organizations, providing a framework of support for those who may be particularly vulnerable or marginalized.

Evaluating the effectiveness of engagement with employees

The effectiveness of engagement with the workforce is assessed differently from one subsidiary to another. PlanetArt in the U.S. assesses this informally through basic feedback mechanisms and the observation of participation. For Avanquest subsidiaries in Canada, France, Germany and Poland, the assessment of the effectiveness of the commitment will be determined in FY 2026.

None of the entities has a global framework agreement or other agreements concerning respect for workers' human rights.

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

General approach and whistleblowing procedures

Whistleblowing Procedure

Claranova Group has implemented a Whistleblower Policy, under the responsibility of the Legal Department, aimed at establishing a dedicated, secure and confidential channel for reporting acts such as:

- a felony or misdemeanor;
- a clear and serious violation of a law or regulation;
- a serious and manifest violation of a ratified or approved international commitment;
- behavior or situations contrary to Claranova's Code of Conduct on bribery and influence peddling;
- any threat or serious harm to the commercial interests of any Group company.

The whistleblower may forward the alert to his or her direct or indirect line manager, employer, employee representatives or to the members of the Whistleblowing Management Committee made up of the Chair of Claranova's Audit Committee, the Group VP Talent & Culture and the General Counsel. The alert can also be transmitted by creating a written or audio report using the external and independent alert platform available on Claranova's Internet site.

The policy applies to all Group personnel: employees, trainees, occasional contractors and natural subcontractors. Exclusions concern information covered by national defense secrecy, medical secrecy or lawyer/client secrecy. The alert must be based on personal facts of which the person reporting has direct knowledge, and the act reported must fall into one of the categories specified in the policy.

The whistle-blowing procedure is overseen by a whistle-blowing committee and is governed by the legislation applicable in each country, in compliance with the standards of the European Directive on the protection of whistle-blowers. It is also based on the principles of the Group's Code of Conduct, legal requirements against corruption and integrity, and the obligations of ratified international commitments.

The policy is officially published on the Claranova website, under the Compliance section. It is provided in several languages depending on the jurisdiction, through the independent external platform, and must be made available to all employees, trainees, subcontractors and anyone else who falls within the scope of the policy.

Processing and efficiency monitoring

The Whistleblowing Committee receives and examines all reports of incidents. The alert is first examined to determine whether it falls within the scope defined by the Group. If this is the case, the Committee conducts the investigation or delegates it to a small group of people under its supervision, such as members of human resources or external consultants. A survey plan is then drawn up, specifying the information to be

gathered, the sources to be consulted, the documents to be analyzed and the interviews to be conducted.

At the end of the investigation, and in consultation with the Human Resources department concerned, the Committee decides whether to initiate disciplinary, legal or administrative proceedings against the person in question.

All investigations must be conducted fairly and transparently, without undue delay and in compliance with applicable regulations.

In place since the end of June 2024, to date the Group has not assessed employee awareness of and confidence in these incident reporting channels.

Protection against retaliation

The principle of freedom from reprisals must apply to all investigations, regardless of the level of risk posed by the alleged facts reported in the incident alert. The reporting party and those cooperating in the investigation must be protected from any form of reprisal, whether during the investigation or after its conclusion.

1.3.1.2.1 Actions (S1-4)

To manage its impacts, risks and opportunities, Claranova Group applies a global approach covering skills development and quality of working life.

To identify actions in response to actual or potential negative impacts on the workforce, PlanetArt has established a structured process that includes impact assessment, root cause analysis, stakeholder engagement and action planning to determine appropriate responses.

Avanquest subsidiaries (Canada, France, Germany and Poland) do not have a predefined process and each situation is analyzed on a case-by-case basis, with the emphasis on diligent, solution-oriented action.

The absence of any subsidiary mentioned in the sections relating to actions indicates that no specific action has been identified or that the relevant information was not reported as part of this first CSRD reporting cycle. Certain details, such as the time horizon of actions or the financial and human resources allocated, were not fully collected during the data-gathering process.

Supporting skills development

Training

The personal qualities of employees, their ability to innovate and execute are the Group's main growth drivers. Positioned in a constantly evolving technological sector, Claranova wants its subsidiaries to implement training and skills development programs for their employees. Each person deploys its own training approach founded on a dual objective: considering each employee as an actor in his or her own career path and sharing the internal knowledge and strategic vision of each subsidiary.

Claranova encourages every employee to adopt a proactive approach to training. This means that each employee is responsible for his or her own training requests communicated directly during the course of the year or during individual annual appraisals.

In the United States, PlanetArt offers both compulsory and optional training courses, including some specifically designed for managers. Training opportunities are identified by both managers and employees during annual performance reviews. The training programs most frequently attended by PlanetArt employees in the USA and China relate to health and safety and data security. In addition, English-language training programs have been offered to PlanetArt employees in China. **At myDevices**, employees receive initial training tailored to their position, as well as ad hoc training. Training-related key performance indicators are not currently tracked. Practices comply with SOC 2 control requirements.

At Avanquest in France, a meeting is organized every year between management and employee representatives to discuss the economic and social database (BDES), including the training plan.

In Germany, Avanquest regularly organizes in-house training courses introducing its teams to new technologies, practices and methods. The entity also encourages its employees to participate in external conferences and training courses.

In Canada, France, Germany and Poland, training programs in languages (English and French), health and safety, leadership development (for managers) and technical training (e.g. in the use of IT tools) are among the most popular with Avanquest employees. With respect to Claranova SE, the most popular training courses are conferences on current affairs and the regulations governing listed companies.

In 2024, Avanquest set up a new Human Resource Information System (HRIS) incorporating a section dedicated to training and development, to enable individualized monitoring of employees' and managers' career paths over the long term. This tool is a key resource for monitoring the development and career paths of employees and managers over the years. In a spirit of equal opportunity and inclusive professional development, Avanquest is expanding its skills matrix and structured development paths.

Initially deployed for technical positions (IT functions), the career management program will be extended across the company from FY 2025-2026. All professional categories will benefit, including marketing teams and corporate support functions.

As part of its ESG 2025-2030 strategic plan, the Group has set a target of 20 hours of training per employee per year by 2030.

Career development

In these constantly changing digital and technology sectors, Claranova seeks to conserve the excellence of its employees and attract new talent, both young and experienced, to support its growth. For that reason, Claranova proposes attractive career opportunities and encourages employees to design their own career development projects and paths for advancement within their subsidiary. In this same spirit, at the Group level, Claranova supports internal promotions, personalized career paths, annual performance reviews and the creation of clearly documented job descriptions.

Intergenerational transmission of know-how

Claranova Group has developed and maintained know-how in all its areas of activity for many years: a precise understanding of all digital technology sectors (Software, Photo printing, Internet of Things), an ability to innovate in any technological sector, with new products, services and technologies, as well as the ability to implement a variety of different models, by finding the right business model, from a new concept. Through their organization and collaborative working methods, Claranova's teams are committed to transferring their know-how, particularly to the younger generation, through work-study programs and apprenticeships across all areas of activity. For example, the Group's entities in France maintain relations with schools and regularly employs interns and/or work-study students.

Ensuring a healthy working environment

Balance between professional and personal life.

A proper use of mobile tools helps achieve a good work-life balance. These tools help to improve the quality of life at work by giving workers more flexibility in the management of their schedules. Each entity adapts this vision to the specific needs of its business and its employees.

In France, telecommuting practices are governed by the Remote Work Charter, which allows each employee to work remotely not more than two or three days a week, depending on the company.

Also in France, a Charter on the right to disconnect, seeks to ensure that rest and vacation time are respected, the proper balance between professional, personal and family life is maintained and employee health is protected. To this purpose, it defines working hours and periods for disconnection, issues recommendations to prevent information overload, defines the employer's commitment and employee awareness initiatives and establishes a whistleblowing right.

Avanquest subsidiaries in Canada, France, Germany and Poland have implemented a number of initiatives to promote employee well-being. These include a work-life balance policy offering options for hybrid work and working abroad. In 2023, Avanquest has adopted a particularly advanced policy in this area, introducing a Telecommuting Charter in France and a hybrid working policy in Canada. This requires employees to be physically present two days a week, and to be available and contactable between 10 a.m. and 4 p.m. The purpose of this hybrid approach is to give employees flexibility, while maintaining human contact.

In the United States, myDevices does not have a separate policy. Human Resources and Operations manage day-to-day personnel issues, which are passed on to Executive Management if necessary. PlanetArt focuses on wellness and benefits through health and wellness programs, mental health support, flexible work arrangements and enhanced benefits packages.

Working hours

Working hours and measurement methods vary according to the country and the level of responsibility of each employee.

In France, for example, Avanquest reevaluated working hours for each position, and adapted employment contracts accordingly (introduction of a collective work schedule for non-management employees, and a fixed number of working days for management employees). For Avanquest employees in Canada, all work contracts are annualized while in Germany, a tool for monitoring working hours has been set up.

Action follow-up

Avanquest Canada monitors the effectiveness of actions and initiatives designed to improve employee results through a monthly open discussion workshop involving members of the HR team, employees and managers. This forum facilitates direct communication, enabling the organization to assess employee sentiment and identify areas for improvement. In FY 2025, a pilot project will be launched in Canada, with implementation plans in Avanquest France, Germany and Poland for FY 2026.

Resources allocated to action plans

For this first year of CSRD sustainability reporting, Claranova will not be publishing information on the resources allocated to managing material impacts and risks.

3.1.3 Metrics and targets

Targets (S1-5)

As part of its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group has set itself the goal of achieving 20 hours of training per employee per year by 2030. For this first CSRD reporting cycle, Claranova does not yet have all the information required to provide a complete description of this objective. However, the Group does monitor a number of indicators, presented in the following paragraph. In particular, they make it possible to track the progress of its training initiatives.

Metrics

Characteristics of company employees (S1-6)

By June 30, 2025, including all employees of Claranova SE and the Avanquest, PlanetArt and myDevices divisions, Claranova Group had a total of 717 employees.

Because the personalized e-commerce business of PlanetArt experiences a seasonal peak in sales during the end-of-year holiday season (Thanksgiving, Halloween, Black Friday, Christmas), a significant number of temporary staff are recruited for this period in order to provide the best possible service to customers.

WORKFORCE BY COUNTRY (IN COUNTRIES WHERE CLARANOVA HAS AT LEAST 50 EMPLOYEES, REPRESENTING 10% OF THE TOTAL WORKFORCE)

Country	Number of employees (headcount) at June 30, 2025
United States	402
China	131
Canada	97

WORKFORCE BY GENDER (PERMANENT EMPLOYEES)

	June 30, 2024	June 30, 2025
Women	338	325
Men	434	392
TOTAL	772	717

The headcount at the end of June 2025 is also presented in the financial statements of the universal registration document 2024-2025 (excluding PlanetArt and myDevices employees), see section 2, note 36.1 "Group headcount".

Indicators relating to the breakdown of the workforce by type of contract and gender, and those relating to staff turnover were not collected for this financial year.

Methodology

Human resources data is compiled according to the following principles:

- Data source: extracted from the centralized Human Resource Information System (HRIS) on June 30, 2025.
- Reporting scope: 100% of fully consolidated entities.
- Data processing: elimination of inter-entity duplicates and restatements to ensure consistency between entities.

- Excluding the following populations: temporary workers (except for local obligations), trainees, work-study students and external consultants.
- The metric used for human resources data is *headcount*, applied to the following indicators: total headcount, breakdown by gender, age bracket, length of service and new hires.

The following time factors were used:

- Closing headcount: position at June 30, 2025, corresponding to the end of the fiscal year.

Training and skills development indicators (S1-13)

Staff training (permanent employees)	2023-2024	2024-2025
Total training hours	3,950	3,654
Average number of training hours per employee	5.12	5.10

Claranova SE in France and Avanquest Canada, France, Germany and Poland guarantee that all employees are entitled to family leave in accordance with their respective human resources policies and collective bargaining agreements.

For PlanetArt, all eligible employees are entitled to family leave under protections offered by the Federal Family and Medical Leave Act (FMLA) and state-specific family leave programs.

myDevices has no independent policy on family leave and human resources and operations manage these issues without any formalized structure.

Incidents, complaints and severe human rights impacts (S1-17)

	2024-2025
Number of incidents of discrimination and harassment	0
Number of complaints received through communication channels	0
Number of complaints to national contact points	0
Fines for discrimination and harassment (<i>in euros</i>)	Indicator not collected

No serious human rights issues or incidents have been identified involving the Group's employees.

Methodology

Each subsidiary has established separate processes for incidents and complaints related to social issues and human rights. The Claranova Group has also set up a Whistleblower Policy (see above), under the responsibility of the Group's Legal Department, which applies to all Group personnel: employees, trainees, occasional contractors and natural subcontractors.

3.2 ESRS S4 – Consumers and end-users

3.2.1 Strategy

Material impacts, risks and opportunities and their interaction with strategy and business model

The consumers and end users of Claranova Group are:

- individuals who use PlanetArt's personalized printing services (photos, photo albums, phone covers, frames, cards, paper prints, etc.) via online platforms and mobile applications;

- companies and public authorities using Avanquest software solutions (PDF editing, IT security, utilities, etc.), in B2B or B2C;
- public and private entities (local authorities, government agencies, infrastructure operators, industrial companies) who deploy myDevices IoT sensors and connectivity services for equipment monitoring, tracking and maintenance.

As part of its sustainability reporting, Claranova focuses on presenting its IROs and their management to retail customers.

The material impacts, risks and opportunities for the Group are:

Description	Impact, risk or opportunity	Time horizons	Value chain
Customer privacy violations - Potential negative impact from exposure of personal data, including photos uploaded by over 12 million active users, and unauthorized profiling activities. Hotspot: data processing systems, cloud storage, customer platforms.	Impact –	Short-term	Own operations
Privacy and compliance risks – Risks in the event of RGPD/CCPA violations, fines related to regulatory non-compliance, reputational damage due to data breaches affecting millions of photos and personal customer data. Dependency factors: cybersecurity systems, regulatory compliance programs, data governance.	Risk	Short-term	Own operations
Marketing compliance risks – Reputational damage due to false environmental claims, accusations of greenwashing, regulatory sanctions for misleading marketing communications. Dependency factors: review of marketing content, verification of sustainability claims, regulatory monitoring.	Risk	Short-term, medium-term	Own operations Downstream

3.2.2 Impact, risk and opportunity management

Policies in relation to consumers and end-users (S4-1)

Policies related to consumers and end-users

Claranova Group's subsidiaries have no formal policy for managing the material impacts, risks and opportunities associated with consumers and end-users. As part of its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group intends to implement a HIPAA compliance policy by 2027⁽¹⁾, as well as a transparent and responsible marketing policy.

Engagement with consumers and end-users

To date, no dedicated consumer programs have been implemented in Claranova Group subsidiaries.

Avanquest Canada favors proactive, multi-channel interactions (telephone, e-mail, online chat and social networks) to ensure quick and easy access to customer support. Feedback is evaluated through indicators such as Customer Satisfaction (CSAT) and analyzed to continuously improve the quality of products and services, reinforcing the user experience and long-term commitment.

Impact on human rights

Policy

Claranova Group's subsidiaries do not currently have any formal commitments in terms of human rights for consumers and end-users. As part of its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group intends to introduce a transparent and responsible marketing policy and training program for employees by 2027, as well as stepping up training to raise awareness of the need to prevent corruption and influence peddling. In Canada, Avanquest is committed to treating its customers with fairness, transparency and respect, notably through data protection, team training and complaint management and quality control mechanisms. myDevices focuses on professional customers, providing structured support and clear product information.

Human rights impact remediation

Avanquest Canada has a structured approach to redressing human rights impacts. When a potential or proven violation is identified, appropriate corrective measures are deployed, which may include technical support, refunds, compensation or improvements to products and services. A dedicated internal process ensures rapid management of complaints, including analysis of causes, validation of corrective actions and follow-up until complete resolution.

myDevices handles customer issues via a support ticket system. Remedies include configuration assistance or product replacement, in accordance with the Return Merchandise Authorization (RMA) conditions agreed with the supplier.

PlanetArt does not have a remediation process.

Alignment with international instruments and cases of non-compliance

Claranova Group subsidiaries have not reported any cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving Consumers and/or End-Users.

Actions concerning material impacts on consumers and end-users (S4-4)

The absence of any subsidiary mentioned in the sections relating to actions indicates that no specific action has been identified or that the relevant information was not reported as part of this first CSRD reporting cycle. Certain details, such as the time horizon of actions or the financial and human resources allocated, were not fully collected during the data-gathering process.

(1) The Health Insurance Portability and Accountability Act is an American law passed in 1996. It establishes rules for the security, confidentiality and protection of personal health data.

Protecting personal data

Governance and organization

Reflecting the importance it attaches to protecting personal data, Claranova applies robust measures to ensure the compliance and security of customer data across all its subsidiaries. As part of its efforts to strengthen its CSR policy and through its 2025-2030 ESG strategic plan, the Group is reinforcing its commitment to personal data protection.

2023 marked an important milestone for Claranova with the introduction of a global Governance, Risk, and Compliance (GRC) organization* adopted by Group Management. This governance is responsible for informing Group entities of any cases of non-compliance of their products or services, in line with the risks identified. A specific budget has been allocated to GRC and data protection this year to reinforce their actions.

The GRC also oversees data security at subsidiary and Group levels, by participating in IT infrastructure security projects, organizing annual training courses, making recommendations, and issuing alerts where necessary, notably to stakeholders or the Audit Committee.

All subsidiaries are supported by a Data Protection Officer (DPO), who is in direct contact with the heads of compliance and IT security, and with local representatives in each subsidiary. The DPO oversees the implementation of data protection agreements, monitors marketing strategies, and ensures compliance with user and employee data confidentiality policies.

Synergy between the GRC and the DPO is essential. The GRC centralizes risks and cases of non-compliance, while the DPO's audits and feedback, helps to fine-tune recommendations and ensures ongoing compliance. They both work closely with the Audit Committee to ensure the consistency of compliance actions across the Group.

The DPO is supported by a network of legal experts in the various territories in which the Group operates, who assist with regulatory oversight and compliance issues requiring specialized regulatory expertise. The DPO also continuously monitors technological and regulatory developments with a view to bringing practices into line with the most up-to-date standards which are promoted throughout the Group.

A unified portal now exists providing a common reference for personal data-related guidelines and information for all Avanquest subsidiaries' online platforms.

Staff training

As part of its ESG 2025-2030 strategic plan, implemented in 2025, the Group is strengthening its commitment to personal data protection. In France, the IT Charter has now integrated a critical component covering the protection of personal data. Since FY 2020-2021, the Group has implemented a specific training program for all its employees to inform them about the data protection issues relating to their respective activities. This training, provided in the form of an online video module, is followed by a questionnaire-based assessment to ensure that the content has been fully understood.

Data protection indicators

Personal data protection	2023-2024	2024-2025
% of subsidiaries with a Data Protection Coordinator (DPC)	100%	100%
Rate of requests to exercise GDPR rights	0.69%	0.60%

Deployment in subsidiaries

At the same time, regular checks are performed on Group software and websites to ensure compliance with European and international personal data protection policy. The Group's DPO also monitors selected subcontractors to ensure their strict compliance with data protection regulations. To guarantee data security across the entire value chain, Avanquest has introduced a Data Processing Agreement (DPA) for all partnerships which involves the processing of customer data.

Avanquest Canada has also introduced measures to continuously monitor the quality of its products and services, provide regular training for teams in contact with customers, and proactively analyze feedback in order to identify potential risks. In the event of a confirmed impact, appropriate measures are deployed: personalized assistance, corrections or product updates, free services or financial compensation.

In line with the strategic priorities that have been set, the subsidiaries are continuing to roll out their roadmaps, including:

- regular intrusion tests for online platforms integrating payment solutions. These systems are fully compliant with the Payment Card Industry Data Security Standard (PCI DSS), a global benchmark for secure credit card transactions;
- optimizing the management and security of personal data by gradually centralizing the databases;
- the adoption of a leading SaaS platform for personal data protection management and compliance (ONETRUST™). This initiative promotes the standardization of tools and procedures across the Group;
- a proactive, integrated approach to encryption, security and compliance integrated into the design phase for all developments. This approach covers communications, data management both internally and externally, and the systematic solicitation of consent;
- ongoing efforts to raise awareness and inform employees of their rights and responsibilities with regard to data protection.

In addition, a dedicated data protection hotline team responds to requests from individuals concerning the processing of their personal data. Each request is handled with the greatest care and within the time frames imposed by regulations (i.e. a maximum of 30 days).

Since 2023, myDevices has held SOC 2 (System and Organization Controls 2) certification, which certifies compliance with data management security standards, recognizing the rigor of its security processes. This certification testifies to the company's ongoing efforts in terms of data protection, transparency and secure connections for its users.

A transparent and responsible marketing approach

In order to keep pace with the numerous changes in the law, Claranova has set up a regulatory watch system and targeted actions to ensure that sales on its websites comply with local consumer protection regulations. The Group is particularly vigilant with regard to payment practices (automatic renewal of subscriptions, data retention), and ensures that they comply with consumer rights regulations.

The Group wishes to formalize these initiatives through a dedicated policy and a training program for its teams to maintain an exemplary level of compliance. In this way, Claranova ensures its compliance with current regulations, while maintaining a transparent and responsible marketing approach.

Identifying and monitoring actions

Avanquest Canada measures the effectiveness of its actions using several key performance metrics, including a *Customer Satisfaction Score* (CSAT), *Net Promoter Score* (NPS) and *Quality Assurance* scores. These metrics are supplemented by regular analysis of customer feedback published on external platforms such as TrustPilot, providing a detailed view of satisfaction and user experience. The identification of necessary actions is based on a structured system, including regular meetings, strategic planning and the monthly distribution of a Reputation Report to all business units. This process makes it possible to rapidly target the corrective or preventive measures to be implemented.

When dealing with specific impacts, Avanquest Canada adopts a collaborative approach involving Quality Assurance and Compliance departments, Product teams and Customer Service. After analyzing the situation, appropriate solutions such as technical corrections, reimbursements, compensation or personalized assistance are deployed and monitored until the situation is completely resolved. The company ensures the effectiveness of its remediation processes by measuring First Contact Resolution and systematically following up with the customers concerned. The aim of this approach is to confirm that the solutions provided meet expectations and restore satisfaction over the long term. With regard to the mitigation of consumer risks, Avanquest Canada considers that this requirement is not applicable to its current activities. Finally, the company ensures that its practices neither cause nor contribute to negative material impacts. This commitment is based on rigorous quality control at every stage of the product development cycle, backed up by thorough pre-market testing and ongoing monitoring of customer feedback and satisfaction indicators.

The identification of actions to be taken by myDevices is based on the provision of reliable product information and a structured support system through tickets. Solutions include technical assistance or product replacement under Return Merchandise Authorization (RMA) procedures, with clearly defined escalation paths to ensure effective resolution. When it comes to managing consumer risks, myDevices confines itself to maintaining an efficient support service for

its business customers. No initiatives are planned to exploit opportunities directly related to consumers, even though the company strives to continuously improve the quality of product information and the efficiency of its ticket support system.

Serious human rights issues and incidents relating to consumers and/or end-users

No serious human rights issues or incidents involving consumers and/or end-users have been reported within Claranova Group subsidiaries.

Resources allocated to managing material impacts

Concerning the resources allocated to the management of material impacts, risks and opportunities, Claranova will not publish this information for this first year of CSRD sustainability reporting.

Process of dialogue with consumers and end-users about impacts (S4-2)

Dialogue processes and integration of consumer and end-user perspectives

Avanquest Canada systematically collects customer feedback through direct contact teams, including customer service, loyalty and technical support. This feedback is compiled in a monthly report and analyzed by the Product teams, who integrate the lessons learned into the product roadmap in order to adapt decisions and actions aimed at preventing or correcting impacts. Avanquest Canada engages directly with consumers and their legitimate representatives, ensuring effective communication and feedback mechanisms. This direct involvement allows us to better understand consumer needs and preferences.

myDevices and PlanetArt have not formalized a dialogue or integration process from the point of view of consumers and end-users.

Support systems

The nature and frequency of these commitments vary from one Claranova subsidiary to another.

Avanquest Canada supports its customers every step of the sales process, before and after the sale, providing comprehensive and ongoing support. As part of its operational responsibility for engaging and monitoring the customer experience, this mission is entrusted to the Vice President of Customer Experience, the highest level of responsibility for these issues. This role oversees customer experience initiatives and ensures that engagement results feed into strategic decision-making. The effectiveness of these systems is assessed using a number of tools, including quality monitoring, the use of satisfaction indicators such as *Customer Satisfaction Score* (CSAT) and *Net Promoter Score* (NPS), and active monitoring of social networks and external review platforms such as TrustPilot and Capterra. This feedback is used to guide continuous improvement actions.

myDevices does not have a specific support system for consumers, nor a dedicated Management Committee. Operational responsibilities lie with the Operations and Customer Operations teams, who handle problems and, where necessary, pass them on to Executive Management. However, these responsibilities are not monitored at entity level, due to the business model which is mainly geared towards professional customers.

PlanetArt has no specific support system for consumers and end-users.

Dialogue process and integration of the point of view of vulnerable or marginalized consumers and end-users

Each subsidiary has adopted distinct approaches to gathering the perspectives of consumers and end-users, including those who are potentially vulnerable or marginalized.

Avanquest Canada ensures fair treatment of all customers and collects feedback *through* standardized processes, enabling a complete understanding of customers' diverse needs.

PlanetArt does not have a process for dialogue or integration of the point of view of vulnerable or marginalized consumers and end-users.

Processes to remedy negative impacts and channels for consumers and end-users to voice their concerns (S4-3)

General approach to remediate negative impacts

Avanquest Canada takes a structured approach to addressing the material negative impacts on consumers and end-users. The Quality Assurance and Compliance department contacts customers to gather testimonials, investigate incidents and propose appropriate solutions. These measures may include the provision of free services, compensation for material or technical costs, and reimbursement of the original product if necessary.

3.2.3 Targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S4-5)

Within the subsidiaries, no targets have been set for consumers and end-users.

myDevices handles customer issues through a support ticket system. Solutions implemented include configuration assistance or product replacement in accordance with Return Merchandise Authorization (RMA) conditions, with clearly defined escalation paths to ensure rapid resolution.

PlanetArt does not have processes in place to remedy negative impacts.

Channels for consumers and end-users to voice their concerns or needs

Avanquest group has multiple channels for consumers and end-users to express their concerns or needs directly, including dedicated support pages, a telephone hotline, real-time chat, an e-mail address, feedback pages in applications, as well as interaction via social networks and external review platforms (TrustPilot, SiteJabber, G2, Capterra, PCMag, Reddit and Quora). The entity implements internal processes to ensure the accessibility and efficiency of customer channels, with regular follow-ups and maintenance of direct contact points (telephone, e-mail, chat and support pages). All Avanquest requests are centralized on Sprout Social, a social media management platform, and monitored by the Reputation Manager. Compliance and Reputation teams analyze feedback and ensure systematic escalation of issues, guaranteeing channel reliability and efficiency. Avanquest Canada does not have a formalized process for assessing consumer and end-user awareness and confidence in escalation channels.

There is no data collection by myDevices and PlanetArt regarding their dedicated B2B and B2C channels.

Policies to protect people who express their concerns or needs through the appropriate channels from reprisals

Claranova Group subsidiaries do not currently have formalized policies protecting individuals who use channels to express concerns.

4 Report on the certification of the CLARANOVA Group's sustainability information and verification of the information disclosure requirements set out in Article 8 of Regulation (EU) 2020/852 relating to the financial year ending June 30, 2025

This is a free English translation of the Independent third party's report issued of the original report issued in the French language and it is provided solely for the convenience of English speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the General Meeting of CLARANOVA Group,

This report is issued in our capacity as statutory auditors of CLARANOVA Group ("CLARANOVA"). It covers sustainability information and the information provided for in Article 8 of Regulation (EU) 2020/852, relating to the financial year ending June 30, 2025, and included in chapter 6 of the Group's management report.

Pursuant to Article L. 232-6-3 of the French Commercial Code, CLARANOVA is required to include the above information in a separate section of its Group management report. This information has been prepared in the context of the first-time application of the aforementioned articles, a context characterized by uncertainties regarding the interpretation of the legal texts, the use of significant estimates, the absence of established practices and frameworks, in particular for the double materiality assessment, and an evolving internal control system. It enables an understanding of the impact of CLARANOVA's activity on sustainability matters, as well as the way in which these matters influence the development of its business, performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L. 821-54, II of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance of the process implemented by CLARANOVA to determine the information disclosed with the sustainability reporting standards adopted pursuant to Article 29 ter of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2022 (hereinafter "ESRS" – European Sustainability Reporting Standards);
- compliance of the sustainability information included in Chapter 6 of the Group management report with the requirements of Article L.233-28-4 of the French Commercial Code, including compliance with the ESRS; and
- compliance with the requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including those on independence, and quality control, prescribed by the French Commercial Code.

It is also governed by the guidelines of the French audit regulator (Haute Autorité de l'Audit) "Limited assurance engagement – Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

In the three separate sections of the report that follow, we present the nature of the checks we carried out and the conclusions we drew for each of the areas covered by our assignment.

In support of these conclusions, we present the matters to which we have paid particular attention and the procedures we performed in respect of these matters. We draw your attention to the fact that we do not express a conclusion on any of these elements taken in isolation and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three parts of our engagement.

Finally, where deemed necessary to draw your attention to one or more items of sustainability information provided by CLARANOVA in its Group management report, we have included an emphasis of matter paragraph hereafter.

The limits of our engagement

As the purpose of our engagement is to provide limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

Furthermore, this engagement does not provide a guarantee regarding the viability or the quality of the management of CLARANOVA in particular, it does not provide an assessment of the relevance of the choices made by CLARANOVA in terms of action plans, targets, policies, scenario analyses and transition plans, that would go beyond compliance with the ESRS reporting requirements.

It does, however, allow us to express conclusions regarding the process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Any comparative information that would be included in the sustainability statement are not covered by our engagement. It also does not cover the entity's compliance with legal and regulatory provisions related to the vigilance plan published in accordance with Article L. 225-102-1 of the French Commercial Code.

CLARANOVA's process for determining published information is ESRS-compliant

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by CLARANOVA enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability issues, and to identify those material impacts, risks and opportunities that have led to the publication of sustainability disclosures in chapters 6.1.3 and 6.1.4 of the Group's management report; and
- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by CLARANOVA with the ESRS.

Elements that received particular attention

The items to which we have paid particular attention concerning the ESRS compliance of the process followed by CLARANOVA to determine the information disclosed are presented below.

Information relating to the identification of stakeholders and impacts, risks and opportunities, as well as to the assessment of impact materiality and financial materiality, is given in sections 1.3 and 1.4 of the Sustainability Statement.

Concerning the identification of stakeholders

Information on the identification of stakeholders is given in section 1.3.2 of the Sustainability Statement.

We have reviewed the analysis conducted by the entity to identify:

- The stakeholders that may affect, or be affected by, the entities in the reporting scope due to their direct or indirect activities and business relationships in the value chain;
- The primary users of sustainability statements

We spoke to the sustainability, human resources and legal departments and reviewed the available documentation. Our work consisted notably in:

- Assessing the consistency of the main stakeholders identified by the entity with the nature of its activities and its geographical location, taking into account its business relationships and value chain.
- Critically assessing the representative nature of the stakeholders identified by the CLARANOVA Group
- Assessing the appropriateness of the description given in Section 1.3.2 of the Group's management report on sustainability, particularly with regard to the methods used to gather information on the interests of stakeholders by consulting with the company's in-house experts.

Concerning the identification of impacts, risks and opportunities (IROs)

Information on the identification of impacts, risks and opportunities is given in section 1.4 of the Sustainability Statement.

We have reviewed the process implemented by CLARANOVA for identifying impacts (negative or positive), risks, and opportunities ("IRO"), whether actual or potential, in relation to the sustainability matters mentioned in paragraph AR 16 of the "Application Requirements" of the ESRS 1 standard, as well as, where applicable, those specific to CLARANOVA, as presented in the aforementioned section.

In particular, we have assessed the steps taken by CLARANOVA to determine its impacts and dependencies, which can be a source of risks and opportunities, in particular the dialogue implemented, where appropriate, with stakeholders. We also assessed the completeness of the activities included in the scope selected for the identification of IROs

We have reviewed the IROs identified, including a description of their distribution within the Group's activities and value chain, as well as their time horizon (short, medium or long term), and assessed their consistency with our knowledge of CLARANOVA and the information presented to the corporate governance bodies.

We assessed:

- the way in which CLARANOVA considered the list of sustainability topics enumerated by ESRS 1 (AR 16) in its analysis;
- the consistency of the actual and potential impacts, risks and opportunities identified by CLARANOVA with the available sector analyses;
- based on our knowledge of CLARANOVA, the consistency of the current and potential impacts, risks, and opportunities identified by CLARANOVA;

- how CLARANOVA has taken into account the different time horizons, particularly with regard to climate-related matters;
- whether CLARANOVA has taken into account the risks and opportunities that may arise from both past and future events as a result of its own activities or business relationships, including the actions taken to manage certain impacts or risks;
- whether CLARANOVA has taken account of its dependence on natural, human and/or social resources when identifying risks and opportunities.

Concerning the assessment of impact materiality and financial materiality

Information relating to the assessment of impact materiality and financial materiality is presented in Section 1.4 of the Sustainability Statement.

We obtained an understanding of the impact materiality and financial materiality assessment process implemented by the entity, through interviews with the Finance, Legal and Sustainability Departments and an examination of the available documentation, and assessed its compliance with the criteria defined by ESRS 1.

In particular, we assessed the way in which the entity has established and applied the materiality criteria for information defined by ESRS 1, including those relating to setting thresholds, to determine the information to be published in respect of indicators relating to material IROs identified in accordance with the relevant topical ESRS and (ii) in respect of information that is specific to CLARANOVA.

Compliance of the sustainability information included in the Group management report's Sustainability Statement with the requirements of Article L.233-28-4 of the French Commercial Code, including compliance with the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provide an understanding of the general basis for the preparation and governance of the sustainability information included in chapter 6 of the Group's management report, including the general basis for determining the information relating to the value chain and the exemptions from disclosures retained;
- the presentation of this information ensures its readability and understandability;
- the scope retained by CLARANOVA for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions or inconsistencies, i.e., that are likely to influence the judgment or decisions of the users of this information.

Conclusion of the procedures carried out

Based on the procedures we performed and subject to the limitation described below, we did not identify any material misstatements, omissions, or inconsistencies regarding the compliance of the sustainability information included in chapter 6 of the Group management report with the requirements of Article L.233-28-4 of the French Commercial Code, including compliance with the ESRS.

We were unable to express a conclusion on the compliance of the information disclosed in Section 2.1.4 relating to Scope 3 greenhouse gas emissions, as required under ESRS E1-6, since the information provided did not enable us to assess the data collection and processing procedures underlying the preparation of the Scope 3 greenhouse gas emissions inventory. In particular, we were unable to assess the completeness of the financial data considered or to reconcile it with the data derived from the accounts.

Emphasis of matter

Without qualifying the above conclusion, we draw your attention as an emphasis of matter to the information given in sections:

- Section 5 – Appendix 4 "Methodological Note" set out the specific circumstances applicable to the Sustainability Statement, particularly in the context of the first year of CSRD implementation:
 - limitations on the scope of data collection;
 - the reasons why certain indicators are not or only partially published
- Sections 2.1.4 and 5 – Appendix 4 "Methodological Note" also refer to the Group's gross greenhouse gas emissions for Scopes 1, 2 and 3 and total emissions (ESRS E1-6), providing the following details:
 - (i) the methodology adopted and the uncertainties associated with estimates of greenhouse gas emissions, and
 - (ii) the reasons for excluding certain categories of emissions from scope 3.

Elements that received particular attention

We present hereafter the elements that have been the subject of particular attention on our part concerning the compliance of the sustainability information included in the Sustainability Statement with the requirements of article L.233-28-4 of the French Commercial Code, including with the ESRS.

The information published on the greenhouse gas emissions inventory is presented in Sections 2.1.4 (E1-6) and 5 (Appendix 4) of the Sustainability Statement

Below are presented those elements to which we have paid particular attention concerning compliance with ESRS.

Our work consisted notably in:

- assessing the consistency of the scope used to assess greenhouse gas emissions with the scope of the consolidated financial statements and the upstream and downstream value chain;
- assessing the assumptions used, as disclosed in Sections 2.1.4 and 5 (Appendix 4 – "Methodological Note").
- assessing the appropriateness of the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data used;
- reviewing the greenhouse gas emissions inventory protocol used by CLARANOVA to produce its greenhouse gas emissions statement, and assess how it has been applied to a selection of emissions categories and sites, for scopes 1 and 2;
- With regard to Scope 3 emissions, we:
 - assessed the justification for the inclusion and exclusion of different categories, and transparency of the information provided in this respect;
 - assessed the process of collecting and processing the data underlying the greenhouse gas emissions statement;
 - with regard to the estimates used to prepare its greenhouse gas emissions statement, which we considered to be critical, through interviews with sustainability management, we were informed of the methodology used to calculate the estimated data and the sources of information on which these estimates are based, particularly concerning emissions relating to category 1 of scope 3.
 - verified the arithmetical accuracy of the calculations used to establish this information.

Compliance with disclosure requirements under Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by CLARANOVA to determine the eligibility and alignment of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- compliance with the rules governing the presentation of this information to ensure that it is readable and understandable; and
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e., information likely to influence the judgment or decisions of users of this information.

Conclusion of the procedures carried out

Based on the checks we have carried out, we have not identified any material errors, omissions or inconsistencies concerning compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We established that there were no such elements to address in our report.

Paris, October 30, 2025

BDO Paris

Sustainability Auditor

Represented by Audrey Leroy and Eric Picarle

5 Appendices to the Sustainability Report

Appendix 1: Taxonomy

General background and scope for FY 2024-2025

In 2018, the European Commission launched the Sustainable Finance Action Plan (SFAP) establishing a framework to encourage sustainable investments in the European Union, to achieve the goals of the European Green Pact and a carbon neutral Europe by 2050. In June 2020, the European Parliament adopted Regulation (EU) 2020/852, known as the European Taxonomy, as part of this broader effort. As a company registered and headquartered in the European Union, this new regulation thus applies to Claranova. The European Taxonomy is a system for classifying economic activities according to their contribution to six environmental objectives:

- climate change mitigation;
- climate change adaptation;
- sustainable use and protection of water and marine resources;
- transition to a circular economy;
- pollution prevention and control;
- protection and restoration of biodiversity and ecosystems.

According to Article 8 of the Climate Delegated Act formally adopted in 2021, for the first-time application of the European Taxonomy, disclosure of key performance indicators is required only for the first two objectives relating to climate change. This delegated act defines the content, required information and calculation method for the indicators associated with this disclosure. The required indicators are limited respectively to the percentages of revenue, capital expenditure (CAPEX) and operating expenditure (OPEX) associated with EU Taxonomy-eligible economic activities and covering FY 2024-2025.

An economic activity is eligible when explicitly described in the list included at this stage in the Regulation and likely to contribute substantially to at least one of the 6 environmental objectives. Whenever these activities comply with the technical screening criteria, cause no significant harm to any of the other environmental objectives and comply with the minimum social safeguards that will be defined by the European Commission, they will be considered as aligned EU Taxonomy-aligned.

EU Taxonomy indicators methodology

Key methodological steps to identify eligible revenue

Among the 13 sectors covered, two were identified as relevant revenue generating business lines at Group level:

- Information and communication:
- Activity 1: Data-driven solutions for GHG emissions reductions (climate change mitigation, Activity 8.2)
- Professional, scientific and technical activities:
- Activities 2: Professional services related to energy performance of buildings (climate change mitigation, activity 9.3).

These two activities are exercised by the myDevices division. Based on the total weight of this activity in the Claranova Group's consolidated revenue (less than 2% of FY 2024-2025 consolidated revenue), these activities are deemed non-material at the Group level. The impact of these two activities on the Group's revenue is regularly reassessed.

Main methodological steps for identifying eligible operating expenses

Operating expenses for Taxonomy-eligible economic activities include only the following types of direct costs not capitalized as assets:

- research and development;
- building renovation measures;
- short-term leases (less than one year in accordance with IFRS 16);
- maintenance and repair;
- any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the Undertaking necessary to ensure the continued and effective functioning of such assets;
- training and other human resources adaptation needs.

The other indirect costs such as general expenses, sale, marketing or administration costs, staff costs and depreciation and amortization are excluded from eligible operating expenses.

The delegated act defines three types of operating expenses to be considered as potentially eligible:

- operating expenses related to assets or processes associated with EU Taxonomy-eligible economic activities;
- operating expenses part of the capital expenditures plan to expand EU Taxonomy-eligible economic activities or allow EU Taxonomy-eligible economic activities to become Taxonomy-eligible within a predefined timeframe;
- operating expenses related to the purchase of outputs from EU Taxonomy-eligible economic activities.

As eligible economic activities are not significant at the Group level as indicated above, the assessment of EU Taxonomy-eligible economic activities has focused on those measures that may have an impact on the operating expenses mentioned above.

Key methodological steps to identify eligible capital expenditures

EU Taxonomy-eligible capital expenditures, are defined as additions to tangible and intangible assets during the year under review, depreciation, amortization and any remeasurements accounted in compliance with relevant IAS and IFRS standards.

The delegated act defines three types of capital expenditures considered as potentially eligible:

- capital expenditures related to assets or processes that are associated with EU Taxonomy-eligible economic activities;
- capital expenditures that are part of a plan to expand EU Taxonomy-aligned economic activities or allow EU Taxonomy-eligible economic activities to become EU Taxonomy-aligned within a predefined timeframe;
- capital expenditures related to the purchase of output from EU Taxonomy-eligible economic activities, and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, (...) provided that such measures are implemented and operational within 18 months.

Among the 13 sectors of the EU Taxonomy, two categories of capital expenditures have been identified as relevant:

- section 6: Transport (long-term vehicle leasing);
- section 7: Construction and real estate (long-term offices and building leasing).

Quantitative indicators

EU Taxonomy-eligible and aligned revenue for FY 2024-2025

Eligible revenue and aligned revenue represent the proportion of Claranova's revenue-generating activities that are EU Taxonomy eligible and aligned (see EU Taxonomy indicators methodology" above).

Claranova's EU Taxonomy-eligible revenue for FY 2024-2025 is zero.

Economic activities	Codes	Currency (In € million)	Substantial contribution criteria							DNSH criteria (Do No Significant Harm)							Taxonomy-aligned proportion of turnover, year N	Taxonomy-aligned proportion of turnover, N-1	Category enabling activity	Category transitional activity
			Absolute turnover	Proportion of turnover	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
			%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E/T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Revenue of taxonomy-aligned activities (A.1.)	N/A	0	0%	0%	0%	0%	0%	0%	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%	0%	N/A	N/A
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Revenue of not Taxonomy-aligned activities (A.2.)	N/A	0	0%																	
Total A (A.1. + A.2.)	N/A	0	0%														0%	0		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Revenue of Taxonomy-non-eligible activities (B)	N/A	492	100%																	
TOTAL A + B	N/A	492	100%																	

Eligible and aligned operating expenses for FY 2024-2025

Eligible and aligned capital expenditures represent the proportion of Claranova's operating expenses that are EU Taxonomy eligible and aligned (see "EU Taxonomy indicators methodology" above).

It should be noted that these are capital expenditures in EU Taxonomy-eligible and aligned activities, whether or not produced by the Group (this includes, for example, car rentals, even though Claranova does not generate transport revenues). Capital expenditures from the Group's eligible revenue-generating activities (Activities 1 and 2) for the period are not significant.

		Substantial contribution criteria										DNSH criteria (Do No Significant Harm)									
		Absolute OpEx	Proportion of CAPEX	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Taxonomy-aligned proportion of CapEx, year Y	Taxonomy-aligned proportion of CapEx, year Y-1	Category enabling activity	Category transitional activity	
Economic activities	Codes	Currency (In € million)	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	E/T		
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
None		0	0%	0%	0%	0%	0%	0%	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%	0%	N/A	N/A	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)	N/A	0	0%	0%	0%	0%	0%	0%	0%								0%	N/A	N/A	N/A	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
None	N/A	0	0																		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)	N/A	0	0%																		
Total A (A.1. + A.2.)	N/A	0	0%																		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
CapEx of Taxonomy-non-eligible activities (B)	N/A	5.2	100%																		
TOTAL A + B	N/A	5.2	100%																		

Eligible operating expenses (OPEX) for FY 2024-2025

In FY 2024-2025, total EU Taxonomy eligible operating expenses represent less than 10% of the Group's total consolidated operating expenses. For that reason, the Company has applied the materiality exemption provided for under European Taxonomy rules and chosen not to present this indicator.

Economic activities	Codes	Currency (In € million)	Substantial contribution criteria							DNSH criteria (Do No Significant Harm)							Minimum safeguards	Taxonomy-aligned proportion of OpEx, year N	Taxonomy-aligned proportion of OpEx, year N-1	Category enabling activity	Category transitional activity
			Absolute OpEx	Proportion of OPEX	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems					
			%	%	%	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	N/A	N/A
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)	N/A	0	0%	0%	0%	0%	0%	0%	0%	0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0%	0%	N/A	N/A
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)	N/A	0	0%															0%	0%	N/A	N/A
Total A (A.1. + A.2.)	N/A	0	0%															0%	0%	N/A	N/A
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
OpEx of Taxonomy-non-eligible activities (B)	N/A	436.3	100%																		
TOTAL A + B	N/A	436.3	100%																		

Appendix 2: List of requirements deriving from other EU legislation

Disclosure requirement	Data from other EU legislation	Other European legislation	Section
GOV-1 – The role of administrative, management and supervisory bodies	21 (d) - percentage by gender and other aspects of diversity taken into account by the company	SFDR Benchmark Regulation	3.1 of URD 2024-2025
	21 (e) - percentage of independent directors	Benchmark Regulation	3.1 of URD 2024-2025
GOV-4 – Statement on due diligence	30 - Due diligence statement	SFDR	1.2.4
SBM-1 – Strategy, business model and value chain	40 (d) i - Participation in activities related to the fossil fuel sector	SFDR Pillar 3 Benchmark Regulation	Not applicable
	40 (d) ii - Participation in activities related to the production of chemical products	SFDR Benchmark Regulation	Not applicable
	40 (d) iii - Participation in activities related to controversial weapons	SFDR Benchmark Regulation	Not applicable
	40 (d) iv - Participation in activities related to tobacco growing and production	Benchmark Regulation	Not applicable
E1 CLIMATE CHANGE			
E1-1 – Transition plan for climate change mitigation	14 - Transition plan to achieve climate neutrality by 2050	European Climate Law	2.1.2
	16 (g) - Companies excluded from Paris Agreement benchmarks	Pillar 3 Benchmark Regulation	Not applicable
E1-4 – Targets related to climate change mitigation and adaptation	34 - GHG emission reduction targets	SFDR Pillar 3 Benchmark Regulation	2.1.4
E1-5 – Energy consumption and mix	38 - Total energy consumption from fossil fuels (only sectors with high climate impact) 37 - Energy consumption and mix 40 to 43 Energy intensity of activities in sectors with high climate impact	SFDR	2.1.4
E1-6 – Gross GHG emissions from scopes 1, 2, 3 and total GHG emissions	44 - Gross GHG Emissions from scopes 1, 2, 3 and total GHG emissions	SFDR Pillar 3 Benchmark Regulation	2.1.4
	53 to 55 - GHG emission intensities	SFDR Pillar 3 Benchmark Regulation	2.1.4
E1-7 – GHG removal and mitigation projects financed through carbon credits	56 - GHG absorption, storage, mitigation and carbon credits	European Climate Law	2.1.4
E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	66 - Expected financial impact of material physical risks	Benchmark Regulation	Not collected
	66 (a) - Disaggregate monetary amounts of assets by acute and chronic physical risk	Pillar 3	Not collected
	66 (c) - Location of physical assets exposed to physical risk	Pillar 3	Not collected
	67 (c) - Breakdown of the book value of property assets by energy efficiency class	Pillar 3	Not collected
	69 - Degree of portfolio exposure to climate-related opportunities	Benchmark Regulation	Not collected

Disclosure requirement	Data from other EU legislation	Other European legislation	Section
E2 – POLLUTION			
E2-4 - Air, water and soil pollution	28 - Quantity of each pollutant listed in Annex II of the E-PRTR regulation (European Pollutant Release and Transfer Register) released into the air, water and soil	SFDR	Not collected
E3 - WATER AND MARINE RESOURCES			
E3-1 - Water and marine resource policies	9 - Water and marine resources	SFDR	Non-material
	13 - dedicated policy	SFDR	Non-material
	14 - Sustainable policies for oceans and seas	SFDR	Non-material
E3-4 - Water consumption	28 (c) - The total quantity of water recycled and reused in m ³ on its own activities	SFDR	Non-material
	29 - Total water consumption in m ³ per million EUR of sales from own activities	SFDR	Non-material
E3-5 – Anticipated financial effects of impacts, risks and opportunities related to water and marine resources			Non-material
E4 - BIODIVERSITY AND ECOSYSTEMS			
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	16 (a) i. List of material sites that affect biodiversity-sensitive areas as part of its own activities	SFDR	Non-material
	16 (b) Material negative impacts with regards to land degradation, desertification or soil sealing	SFDR	Non-material
	16 (c) Operations affecting endangered species	SFDR	Non-material
E4-2 - Biodiversity and ecosystem policies	24 (b) - Sustainable land/agricultural policies or practices	SFDR	Non-material
	24 (c) - Sustainable oceans/seas policies or practices	SFDR	Non-material
	24 (d) - Policies to combat deforestation	SFDR	Non-material
E5 - CIRCULAR ECONOMY			
E5-5 - Outgoing resource flows	37 (d) - Total quantity and percentage of waste not recycled	SFDR	Non-material
	39 - Total quantity of hazardous waste	SFDR	Non-material
	39 - Radioactive waste	SFDR	Non-material
S1 – OWN WORKFORCE			
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	14 (f) - Significant risk of forced or compulsory labor	SFDR	3.1.1
	14 (g) - Significant risk of child labor	SFDR	3.1.1
S1-1 - Own workforce policies	20 - Human rights commitments		3.1.2
	21 - Alignment of personnel policies with the UN Guiding Principles on Business and Human Rights Conventions 1 to 8	Benchmark Regulation	
	22 - Processes and measures in place to prevent human trafficking, forced or compulsory labor and child labor	SFDR	3.1.2
	23 - Occupational accident prevention policy or system	SFDR	Non-material

Disclosure requirement	Data from other EU legislation	Other European legislation	Section
S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	32 (c) - Mechanism for handling complaints and grievances relating to workers' issues	SFDR	3.1.2
S1-14 – Health and safety metrics	88 (b) and (c) - Number of deaths due to occupational accidents and illnesses	SFDR Benchmark Regulation	Non-material
	88 (e) - Number of lost time days due to occupational accidents, deaths, work-related health problems	SFDR	Non-material
S1-16 - Compensation indicators (compensation gap and total compensation)	97 (a) - Gender pay gap	SFDR Benchmark Regulation	Non-material
	97 (b) - CEO's total annual compensation ratio	SFDR	Non-material
S1-17 - Cases, complaints and serious impacts on human rights	103 (a) - Total number of incidents of discrimination (including harassment)	SFDR	3.1.3
	104 (a) - Non-compliance with UN and OECD guidelines on business and human rights	SFDR Benchmark Regulation	3.1.3
S2 - VALUE CHAIN WORKERS			
ESRS 2 SBM-3 – Material impacts, risks and opportunities and interactions with strategy and business model	11 (b) - Territories or products where there is a risk of child labor or forced or compulsory labor	SFDR	Non-material
	17 - Strategic human rights commitments	SFDR	Non-material
	18 - Policies relating to workers in the value chain	SFDR	Non-material
	19 - Alignment of its policies on workers in the value chain with the UN Guiding Principles on Business and Human Rights Conventions 1 to 8	Benchmark Regulation	Non-material
	19 - Non-compliance with UN and OECD guidelines on business and human rights	SFDR Benchmark Regulation	Non-material
S2-4 – Actions concerning material impacts on workers in the value chain, approaches aimed at managing material risks and to seize material opportunities concerning value chain workers, and effectiveness of these actions	36 - Serious human rights issues and incidents related to its value chain	SFDR	Non-material
S3 - AFFECTED COMMUNITIES			
S3-1 - Policies for affected communities	16 - Strategic human rights commitments	SFDR	Non-material
	17 - Non-compliance with UN and OECD guidelines on business and human rights	SFDR Benchmark Regulation	Non-material
S3-4 - Actions concerning material impacts on affected communities, approaches to managing material risks and seizing material opportunities concerning affected communities, and effectiveness of these actions	36 - Serious human rights problems and incidents	SFDR	Non-material

Disclosure requirement	Data from other EU legislation	Other European legislation	Section
S4 – CONSUMERS AND END USERS			
S4-1 - Policies related to consumers and end-users	16 - Strategic human rights commitments concerning consumers and end-users	SFDR	3.2.2
	17 - Non-compliance with UN and OECD human rights guidelines	SFDR Benchmark Regulation	3.2.2
S4-4 – Actions concerning material impacts on consumers and end-users, approaches to mitigating material risks and seizing material opportunities concerning consumers and end-users, and effectiveness of these actions	35 - Serious problems and incidents related to consumers and end-users	SFDR	3.2.2
G1 - BUSINESS CONDUCT			
G1-1 – Business conduct policies and corporate culture	10 (b) - Anti-corruption and bribery policy in compliance with the United Nations Convention against Corruption	SFDR	Non-material
	10 (d) - Whistle-blower protection policy	SFDR	Non-material
G1-4 – Incidents of corruption or bribery	24 (a) - Convictions and fines for breaches of anti-corruption legislation	SFDR Benchmark Regulation	Non-material
	24 (b) - action taken to remedy non-compliance with anti-bribery and anti-corruption procedures and standards	SFDR	Non-material

Appendix 3: Disclosure requirements

Disclosure requirements	Location in the sustainability report
ESRS 2 - GENERAL INFORMATION	
BP-1 – General basis for preparation of sustainability statements	1.1.1
BP-2 – Disclosures in relation to specific circumstances	1.1.2
GOV-1 – The role of administrative, management and supervisory bodies	1.2.1
GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.2.2
GOV-3 – Integration of sustainability-related performance in incentive schemes	1.2.3
GOV-4 – Statement on due diligence	1.2.4
GOV-5 – Risk management and internal controls over sustainability reporting	1.2.5
SBM-1 – Strategy, business model and value chain	1.3.1
SBM-2 – Stakeholder interests and viewpoints	1.3.2
SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	1.4.2
IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	1.4.1
IRO-2 – Disclosure requirements in ESRS covered by the company's Sustainability Statement	5
ESRS E1 – CLIMATE CHANGE	
ESRS 2 GOV-3 – Integration of sustainability-related performance in incentive schemes	2.1.1
E1-1 – Transition plan for climate change mitigation	2.1.2
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	2.1.2
ESRS 2 IRO-1 – Description of processes for identifying and assessing material climate-related impacts, risks and opportunities	2.1.3
E1-2 – Policies related to climate change mitigation and adaptation	2.1.3
Actions and resources in relation to climate change policies (E1-3)	2.1.3
E1-4 – Targets related to climate change mitigation and adaptation	2.1.4
E1-5 – Energy consumption and mix	2.1.4
E1-6 – Gross GHG emissions from scopes 1, 2, 3 and total GHG emissions	2.1.4
E1-7 – GHG removal and mitigation projects financed through carbon credits (E1-7)	2.1.4
E1-8 E1-7 Internal carbon pricing	2.1.4
E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Not collected
ESRS E2 – POLLUTION	
ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to pollution	2.2.1
E2-1 – Policies related to pollution	2.2.1
E2-2 – Actions and resources related to pollutions	2.2.1
E2-3 – Pollution targets	2.2.2
E2-4 – Air, water and soil pollution	2.2.2
E2-5 – Substances of concern and substances of very high concern	2.2.2
E2-6 – Expected financial impact of pollution-related impacts, risks and opportunities	2.2.3
ESRS E3 – WATER AND MARINE RESOURCES	
ESRS 2 IRO-1 – Description of processes for identifying and assessing material impacts, risks and opportunities related to water and marine resources	Non-material
E3-1 – Water and marine resource policies	Non-material
E3-2 – Actions and resources relating to water and marine resources	Non-material
E3-3 – Targets for water and marine resources	Non-material

Disclosure requirements	Location in the sustainability report
E3-4 - Water consumption	Non-material
E3-5 – Anticipated financial effects of impacts, risks and opportunities related to water and marine resources	Non-material
ESRS E4 – BIODIVERSITY AND ECOSYSTEMS	
E4-1 – Transition plan and consideration of biodiversity and ecosystems in the strategy and business model	Non-material
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	Non-material
ESRS 2 IRO-1 – Description of processes for identifying and assessing material impacts, risks and opportunities related to biodiversity and ecosystems	Non-material
E4-2 – - Biodiversity and ecosystem policies	Non-material
E4-3 – Actions and resources related to biodiversity and ecosystems	Non-material
E4-4 – Biodiversity and ecosystem targets	Non-material
E4-5 – Impact indicators concerning the alteration of biodiversity and ecosystems	Non-material
E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	Non-material
ESRS E5 – RESOURCE USE AND CIRCULAR ECONOMY	
ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	2.3.1
E5-1 – Policies related to resource use and circular economy	2.3.1
E5-2 – Actions and resources relating to resource use and the circular economy	2.3.1
E5-3 – Targets relating to resource use and the circular economy	2.3.2
E5-4 –Incoming resource flows	2.3.2
E5-5 – Outgoing resource flows	Non-material
E5- 6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Not collected
ESRS S1 - OWN WORKFORCE	
ESRS 2 SBM-2 - Interests and views of stakeholders	3.1.1
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	3.1.1
S1-1 – Own workforce policies	3.1.2
S1-2 – Process of dialogue with members of the company's workforce and their representatives on impacts	3.1.2
S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)	3.1.2
S1-4 — Taking action on material impacts on the company's own workforce, and approaches to mitigating material risks and pursuing material opportunities related to its own workforce, and effectiveness of those actions (S1-4)	3.1.2.1
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.1.3
S1-6 – Characteristics of the undertaking's employees	3.1.3
S1-7 - Characteristics of non-salaried workers assimilated to company personnel	
S1-8 - Collective bargaining coverage and social dialogue	Non-material
S1-9 - Diversity metrics	Non-material
S1-10 - Adequate wages	Non-material
S1-11 – Social protection	Non-material
S1-12 – Disabled persons	Non-material
S1-13 – Training and skills development metrics	3.1.3
S1-14 – Health and safety metrics	Non-material
S1-15 – Work-life balance metrics	Not collected
S1-16 - Compensation metrics (compensation gap and total compensation)	Non-material
S1-17 - Incidents, complaints and severe human rights impacts	3.1.3

Disclosure requirements	Location in the sustainability report
ESRS S2 – WORKERS IN THE VALUE CHAIN	
ESRS 2 SBM-2 - Interests and views of stakeholders	Non-material
ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model	Non-material
S2-1 - Policies relating value chain workers	Non-material
Processes for engaging with value chain workers about impacts (S2-2)	Non-material
S2-3 — Processes to remediate negative impacts and channels for value chain workers to raise their concerns	Non-material
S2-4 — Actions concerning material impacts on value chain workers, approaches to managing material risks and seizing material opportunities concerning value chain workers, and effectiveness of these actions	Non-material
S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Non-material
ESRS S3 - AFFECTED COMMUNITIES	
ESRS 2 SBM-2 - Interests and views of stakeholders	Non-material
ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model	Non-material
S3-1 - Policies for affected communities	Non-material
S3-2 - Processes for engaging with affected communities on impacts	Non-material
S3-3 - Processes to remediate negative impacts and channels for affected communities to raise their concerns	Non-material
S3-4 - Actions concerning material impacts on affected communities, approaches to managing material risks and seizing material opportunities concerning affected communities, and effectiveness of these actions	Non-material
S3-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	Non-material
ESRS S4 – CONSUMERS AND END-USERS	
ESRS 2 SBM-2 - Interests and views of stakeholders	
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	3.2.1
S4-1 - Policies related to consumers and end-users	3.2.2
S4-2 - Processes for engaging with consumers and end-users about impacts	3.2.2
S4-3 - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	3.2.2
S4-4 — Actions concerning material impacts on consumers and end-users, approaches to mitigating material risks and seizing material opportunities concerning consumers and end-users, and effectiveness of these actions	3.2.2
S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.2.3
ESRS G1 - BUSINESS CONDUCT	
ESRS 2 GOV-1 – The role of administrative, management and supervisory bodies	Non-material
ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	Non-material
G1-1 – Business conduct policies and corporate culture	Non-material
G1-2 – Management of relationships with suppliers	Non-material
G1-3 – Prevention and detection of corruption and bribery	Non-material
G1-4 – Incidents of corruption or bribery	Non-material
G1-5 - Political influence and lobbying activities	Non-material
G1-6 - Payment practices	Non-material

Appendix 4: Methodological note

The sustainability reporting process is based on a questionnaire sent to all subsidiaries within the scope of the reporting period. This process enables the collection of environmental and social data from each entity, which are then consolidated at Group level. Claranova therefore remains dependent on the quality and completeness of the data collected locally by its subsidiaries. For FY 2024–2025, the data collection covered Claranova, Avanquest, PlanetArt and myDevices.

Quantitative information relating to ESRS E2 (Pollution) and ESRS E5 (Resource use and circular economy) mainly concerned PlanetArt, which did not provide this data during the collection phase. Claranova examined the possibility of producing estimates based on historical datasets, but this proved infeasible as such data had never been collected in a structured manner. Given the evolution of the Group's scope following the disposal of PlanetArt in June 2025, these two

topics may no longer be considered material in the coming years. The Group therefore now focuses its efforts on the topics most relevant to its current activities.

As Claranova is preparing its sustainability reporting for the first time in accordance with CSRD requirements, data collection for this reporting period could not cover all indicator, particularly those under ESRS S1 (Own workforce), due to the ongoing adaptation of data collection tools. Claranova is currently assessing ways to strengthen its data collection and monitoring framework to improve the completeness of the published information.

Claranova Group is committed to meeting all its sustainability reporting obligations while adapting its system to regulatory developments and changes in its scope, which may lead to a reassessment of the relevance and materiality of certain ESRS indicators.

Data points	Key performance indicator	Calculation method and trends	Scope
ENVIRONMENT			
Climate			
E1-5_01 to 03	Total energy consumption	Total energy consumption is calculated based on: - Actual data, derived from available energy bills for the entities within the reporting scope; - Estimated data, when direct measurement of consumption was not possible, using standard conversion factors. For natural gas, volumes (in m³) were converted into kWh using the Lower Heating Value (LHV) according to the following formula: $\text{Energy (kWh)} = \text{Volume (m}^3\text{)} \times \text{LHV (kWh/m}^3\text{)}.$ Value used: 1 m³ natural gas = 10.7 kWh (PCI). Justification: - Average of the two types of gas distributed in France - Gas B (10.00) + Gas H (11.10) $\approx$ 10.55 kWh/m³ - Conservative rounding: 10.7 kWh/m³ of water In line with ADEME Base Carbone practice. Estimated data were obtained using assumptions of kWh consumption per square meter (m²).	The whole Group
E1-5_10 to 13	Breakdown of the energy mix	The breakdown of the energy mix is determined from a theoretical calculation based on official national or regional energy standards (EPA eGRID, Statistics Canada, IEA, EEA, etc.). In the absence of specific contractual data by energy source (PPAs, guarantees of origin, green contracts, etc.), the distribution is based on the share of the national or regional energy mix applied to the total measured consumption. Formula: Site emissions (tCO₂e) = Site consumption (MWh) × Area emission factor (tCO₂e/MWh)	The whole Group
E1-6_07	Gross scope 1 GHG emissions	See 2.1.4 § Methodological information	The whole Group
E1-6_08	Percentage of scope 1 GHG emissions resulting from regulated emissions trading schemes	See 2.1.4 § Methodological information	The whole Group
E1-6_09	Gross scope 2 GHG emissions based on location	See 2.1.4 § Methodological information	The whole Group
E1-6_10	Market-based gross scope 2 GHG emissions	See 2.1.4 § Methodological information	The whole Group
E1-6_11	Total indirect GHG emissions (scope 3)	Ratio calculation: Total GHG emissions (tCO ₂ e)/Unit of production or revenue (€m). Performance indicator for decoupling growth and emissions	The whole Group

Data points	Key performance indicator	Calculation method and trends	Scope
E1-6_12 and 13	Total GHG emissions (based on location) (t _{eq} CO ₂) Total GHG emissions (market-based)	Total GHG emissions - Location-based Scope 1 + Scope 2 (average network mix) + Scope 3 Principle: Scope 2 calculated using the average emission factor for the national electricity mix. Reflects the average network footprint, regardless of power purchase agreements. Total GHG emissions - Market-based Scope 1 + Scope 2 (actual contracts) + Scope 3 Principle: Scope 2 calculated using specific emission factors for actual electricity contracts (GO certificates, PPA contracts). Valorizes green electricity purchases.	The whole Group
E1-6_30	Total GHG emissions (location-based) by net revenue Total GHG emissions (market-based) by net revenue	GHG intensity based on net revenue Total GHG location-based (tCO ₂ e) ÷ net revenue (€m) Principle: Carbon intensity with average network footprint (Scope 2 location-based) Market-based GHG intensity per net revenue Total GHG market-based (tCO ₂ e) ÷ Net revenue (€m) Principle: Real carbon intensity valuing green electricity purchases (Scope 2 market-based)	The whole Group
E1-6_40	Total indirect GHG emissions (scope 3)	Ratio calculation: Total GHG emissions (tCO ₂ e)/Unit of production or revenue (€m). Performance indicator for decoupling growth and emissions.	The whole Group
E1-6_40(b)	Indirect emissions from steam, heat and refrigeration		The whole Group
E1-6_44(a)	Purchases of goods and services	Goods and services purchased: All expenses related to the purchase of goods and services required for the Group's activities: - Professional services (consulting, legal, auditing, accounting) - Marketing and advertising services (Google Ads, Facebook, agencies) - IT services (software licenses, cloud, SaaS) - Banking and financial expenses - Safety and maintenance services - Non-inventory office supplies Calculation method Spend-based approach Emissions = Amount spent (€) × Monetary emission factor (kg CO ₂ e/€) Process: - Import of accounting entries (general ledger) - Automatic categorization by the Greenly algorithm - Application of monetary emission factors by category Sources of emission factors: - ADEME MEF Base Empreinte – Monetary emission factors by French economic sector - EXIOBASE - Multi-regional input-output database for international factors - Greenly MEF - Proprietary monetary emission factors - Company Reports - Sector-specific data	The whole Group
E1-6_44(b)	Fixed assets	Acquisitions of fixed assets in FY2025: - Computer hardware (computers, servers, peripherals) - Capitalized software licenses - Office furniture - Vehicles Calculation method Spend-based approach Emissions = Amount capitalized (€) × Monetary emission factor (kg CO ₂ e/€) Note: Emissions are recognized in the year of acquisition (no amortization over useful life). Sources of emission factors: - ADEME MEF Base Empreinte – Monetary emission factors by French economic sector - EXIOBASE - Manufacturing sector by type of equipment	The whole Group

Data points	Key performance indicator	Calculation method and trends	Scope
E1-6_44(c)	Fuel and energy-related activities (excluding Scope 1 or 2)	Upstream emissions and energy-related losses: - Upstream production of electricity consumed (extraction, refining) - Power network losses (transmission & distribution) Calculation method Physical approach (actual consumption) Emissions = Electricity consumption (kWh) × Upstream & T&D factor (kg CO₂e/kWh) 2-component calculation: - Upstream: Fuel extraction and production - T&D losses: Power network losses (generation + transmission) Sources of emission factors: - ADEME MEF Base Empreinte - "Electricity Upstream - Scope 3" + "T&D Generation/Upstream" - IEA Building Module - International factors by country - EPA eGRID - US T&D factors by subregion - Electricity Maps - Real-time electricity mix by country Specific feature: ADEME factor = 50% T&D generation + 50% T&D upstream according to Greenly methodology	The whole Group
E1-6_44(d)	Inbound freight and distribution	- Inbound road freight (supplier deliveries) - Postal and courier services - Inbound logistics shipments - Sea/air transport of imported goods Calculation method Spend-based approach Emissions = Amount spent on transport (€) × Monetary emission factor (kg CO₂e/€) Note: In the absence of physical data (t.km), monetary approach used with transport sector factors. Sources of emission factors: - ADEME MEF Base Empreinte - Categories "Postal service", "Road freight Outgoing" - EXIOBASE - Transport sector by mode (road, sea, air)	The whole Group
E1-6_44(e)	Waste generated	Treatment and disposal of on-site waste: - Office waste (paper, cardboard, plastic) - Packaging waste - WEEE (Waste Electrical and Electronic Equipment) Calculation method Approach by employee ratio Emissions = Number of employees × Waste production/employee (kg/FTE) × Treatment factor (kg CO₂e/kg) Assumptions: - Production: 10.589 kg waste/employee/year (source: ZeroWaste at the office) - Adjusted by building occupancy rate (59% for partially occupied sites) - Treatment mix France: incineration, landfill, recycling Sources of emission factors: - Greenly Experts - "Office waste Employee" ratio (10,589 kg/FTE) - ADEME Base Empreinte (the French national GHG emissions database) - Waste treatment factors by type and mode (kg CO₂e/kg) - Zero Waste - Tertiary waste production study	The whole Group
E1-6_44(f)	Business travel	Employee business travel: - Air travel (international and domestic) - Train journeys - Vehicle rental - Cabs and VTCs - Hotels and accommodation (related emissions) Calculation method Spend-based approach Emissions = Amount spent on travel (€) × Monetary emission factor (kg CO₂e/€) Note: Category "Business travel Transport only" to isolate transport only (excluding accommodation). Sources of emission factors: - Greenly MEF - "Business travel" specific monetary factor Possible improvement: Switch to physical approach with precise data (km, travel class, mode of transport).	The whole Group

Data points	Key performance indicator	Calculation method and trends	Scope
E1-6_44(g)	Commuting to work	The use of assumptions is explicitly recognized by: ● GHG Protocol Corporate Value Chain (Scope 3) Standard: Bilan Carbone® ADEME methodology ISO 14064-1 standard 3. CALCULATION EXAMPLE - PARISIAN EMPLOYEE STEP 1: Work profile assumptions ● 3 commuting days/week (5 days - 1.7 days telecommuting) ● 222.5 actual working days per year STEP 2: Weekly scenario ● 1 day electric bike (10 km) ● 1 day public transport (20 km) ● 1 day diesel car (20 km, no carpooling) STEP 3: Annualization of distances ● Electric bikes: $10 \text{ km} \times (222.5/5) \approx 445 \text{ km/year}$ ● Public transport: $20 \text{ km} \times (222.5/5) \approx 890 \text{ km/year}$ ● Car: $20 \text{ km} \times (222.5/5) \approx 890 \text{ km/year}$ STEP 4: Emission factors (France 2023) ● Electric bikes: $\sim 27.4 \text{ gCO}_2\text{e/km}$ ● Public transport (metro): $\sim 3.5 \text{ gCO}_2\text{e/km}$ ● Diesel car: $\sim 193 \text{ gCO}_2\text{e/km}$ STEP 5: Calculating emissions ● Electric bikes: $445 \times 0.0274 \approx 12.2 \text{ kgCO}_2\text{e/year}$ ● Public transport: $890 \times 0.0035 \approx 3.1 \text{ kgCO}_2\text{e/year}$ ● Car: $890 \times 0.193 \approx 171.8 \text{ kgCO}_2\text{e/year}$ STEP 6: Annual total per employee $\rightarrow 12.2 + 3.1 + 171.8 \approx 187.1 \text{ kgCO}_2\text{e/year}$	The whole Group
E1-6_44(h)	Upstream leasing assets	0.02% of Scope 3 Rental of assets not included in Scope 1 & 2: ● Rental of machinery and equipment ● Computer equipment rental Note: Leased buildings are accounted for under Scope 1 & 2 (direct energy consumption). Calculation method Spend-based approach Emissions = Rental amount (€) $\times$ Monetary emission factor (kg CO₂e/€) Sources of emission factors: ● EXIOBASE - "Machinery and equipment Rental" category	The whole Group
E1-6_44(i)	Downstream freight transport and distribution	Claranova mainly distributes digital products (software, SaaS). For physical products (PlanetArt), delivery is made directly to the end customer and recorded under category 3.4 (inbound transport). There is no separate downstream transport.	The whole Group
E1-6_44(j)	Transformation of products sold	The products sold by Claranova (software, SaaS services, customized photo products) are not subject to any industrial transformation by customers after purchase. This category is not applicable to the business model.	The whole Group
E1-6_44(k)	Use of products sold	Not collected Consumer data not available (software, IoT, e-commerce products) Remediation plan: 1. Avanquest is considering the development of a feature within its various software applications to collect usage time and energy consumption at user level. 2. myDevices: Thinking about the plan and the data to be collected from IoT sensors.	The whole Group
E1-6_44(l)	End-of-life of products sold	Not collected Remediation plan: myDevices: Thinking about the plan and the data to be collected from IoT sensors.	The whole Group

Data points	Key performance indicator	Calculation method and trends	Scope
E1-6_44(m)	Downstream leasing assets	Claranova does not lease any assets to third parties. The company is a lessee (Category 3.8), not a lessor.	N/A
E1-6_44(n)	Franchises	Claranova does not operate a franchise network. Operating subsidiaries are consolidated and their emissions included in Scopes 1 and 2.	N/A
E1-6_44(o)	Investments	In accordance with the ESRS E1 exemption for companies < 750 employees (Claranova: 717 employees), investment-related emissions are not carried forward into the first year of application. This category will be evaluated for FY25-26.	N/A
Pollution			
E2-4_01 to 04	Air, water and soil emissions	Not collected	N/A
E2-5_01 to 13	Total quantity of substances of concern generated or used during production or purchased	Not collected	N/A
E2-6_04 and 05	Operating expenditure (OpEx) related to major incidents and deposits (pollution) Capital expenditure (CapEx) related to major incidents and deposits (pollution)	Not collected	N/A
Resource use and the circular economy			
E5-4_02	Total overall weight of technical and biological products and materials used during the reporting period	Not applicable	N/A
E5-4_03	Percentage of biological materials (and biofuels used for non-energy purposes)	Not applicable	N/A
E5-4_04	The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture products and services (including packaging) [E5-4_04]	Not collected	N/A
E5-4_05	Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture products and services (including packaging)	Not collected	N/A

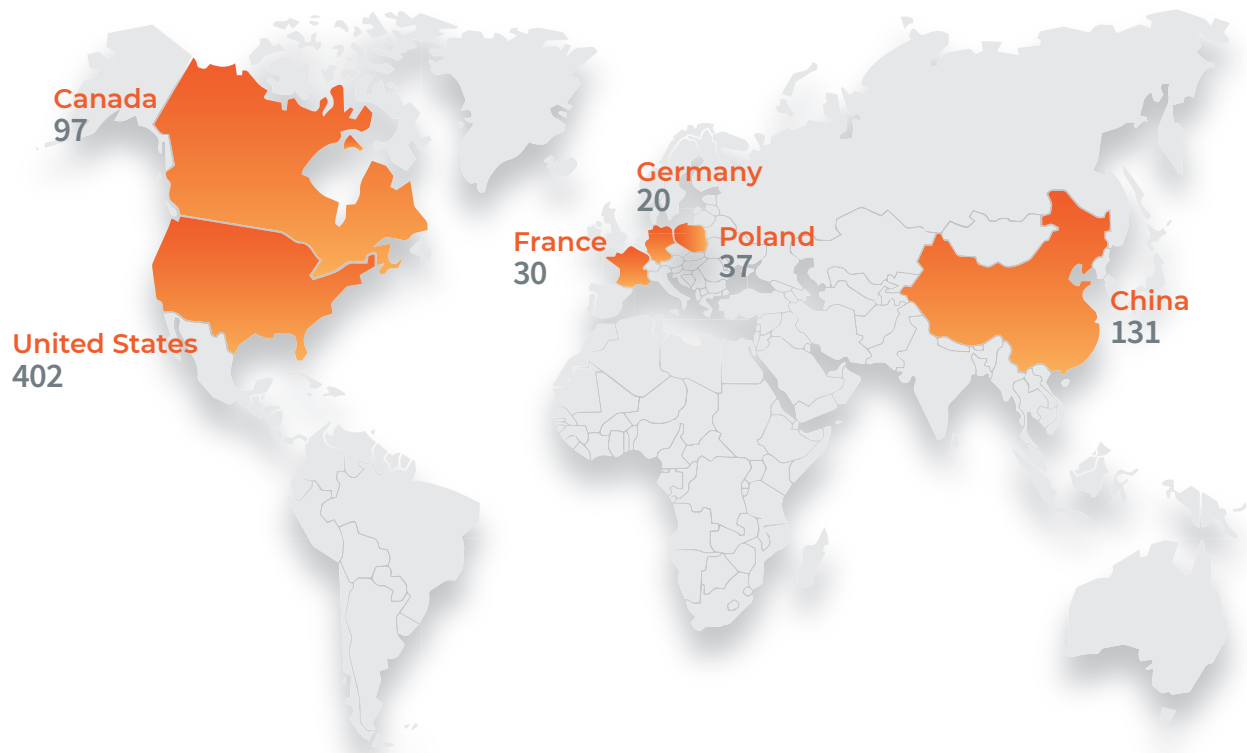
Data points	Key performance indicator	Calculation method and trends	Scope
EMPLOYMENT			
Own workforce			
S1-6_02	Number of employees	- Number of employees (headcount) and FTEs (full-time equivalents) - Date: June 30, 2025 fiscal year - FTE calculation: contractual time/full-time reference by country - By type: Women, Men - By region: France, USA, Canada, China, Germany, Poland Sources: Group HRIS systems (Workday), consolidated local HR data	The whole Group
S1-6_05	Number of employees in countries with at least 50 employees, representing at least 10% of the total workforce	The total number of employees at the end of the reporting period provides information for that specific moment (June 30, Year N) and is presented by country.	The whole Group
S1-6_09	Number of employees by type of contract and gender	Not collected	N/A
S1-6_11	Number of employees having left the company	Not collected	N/A
S1-6_12	Percentage of staff turnover	Not collected	N/A
Excluding CSRD	Total training hours	The number of training hours per employee is calculated by adding up the total number of training hours for male and female employees.	Entire Group except myDevices and Avanquest North America
S1-13_04	Average number of training hours per employee	The average number of training hours per employee is calculated by dividing the total number of hours by the total number of employees.	Entire Group except myDevices and Avanquest North America
S1-17_02	Number of incidents of discrimination and harassment	Alerts and complaints can be submitted through three separate channels: the Whistleblower reporting platform, the Human Resources department, or employee representatives (delegates or elected representatives), in accordance with the procedures defined by the organization and applicable local regulations.	The whole Group
S1-17_03	Number of complaints received through communication channels	Alerts and complaints can be submitted through three separate channels: the Whistleblower reporting platform, the Human Resources department, or employee representatives (delegates or elected representatives), in accordance with the procedures defined by the organization and applicable local regulations.	The whole Group
S1-17_04	Number of complaints to national contact points	The total number of alerts and complaints transmitted via three distinct channels: the Whistleblower reporting platform, the Human Resources department, or employee representatives (delegates or elected representatives), according to the procedures defined by the organization and locally applicable regulations.	The whole Group
S1-17_05	Fines for discrimination and harassment	Not collected	N/A
Consumers and end users			
Excluding CSRD	Percentage of subsidiaries with a Data Processing Coordinator (DPC)	- Values: 100% (FY24-25) - Formula: (Subsidiaries with active DPC/Total operating Business Units) × 100 - Source: DPC register maintained by the Group DPO "Active" DPC criteria: Designation + Communication to the DPO + Participation in ≥1 meeting/training session - Manager: Group DPO (collection of technical and organizational information)	The whole Group
Excluding CSRD	Rate of requests to exercise GDPR rights	- Formula: (GDPR requests/Total hotline tickets) × 100 6 GDPR rights included: Access (Art. 15), Rectification (16), Erasure (17), Limitation (18), Portability (20), Opposition (21) - Source: Monthly extraction file + Dashboard ticketing system - Identification: Tickets tagged "GDPR" or keywords + transferred to the DPO - Manager: Customer Support (tagging) + DPO (validation)	All except PlanetArt

Additional Appendices (outside CSRD)

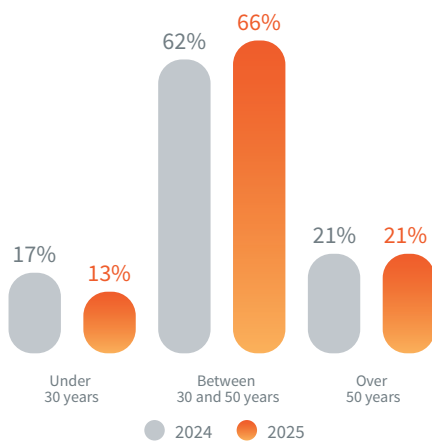
Appendix 1a: Key employment-related indicators at June 30, 2025

By June 30, 2025, including all employees of Claranova SE and the Avanquest, PlanetArt and myDevices divisions, Claranova Group had 717 employees. Women represented 45% of the Group workforce compared with 44% at June 30, 2024.

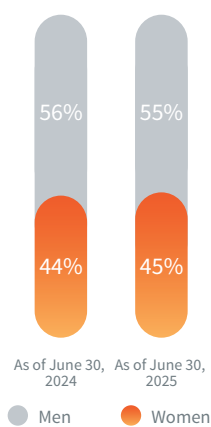
GEOGRAPHICAL BREAKDOWN AT JUNE 30, 2025



AGE



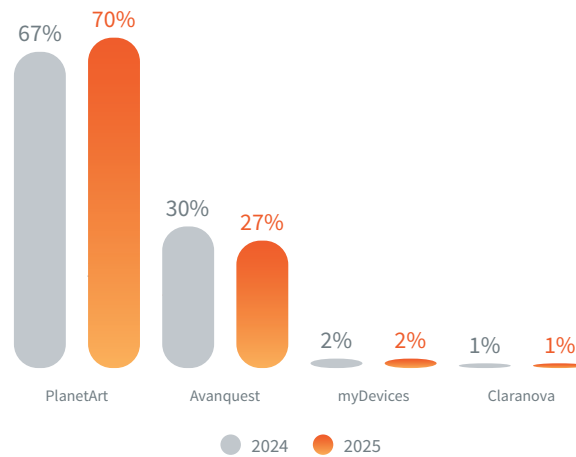
GENDER EQUALITY



TOTAL HEADCOUNT



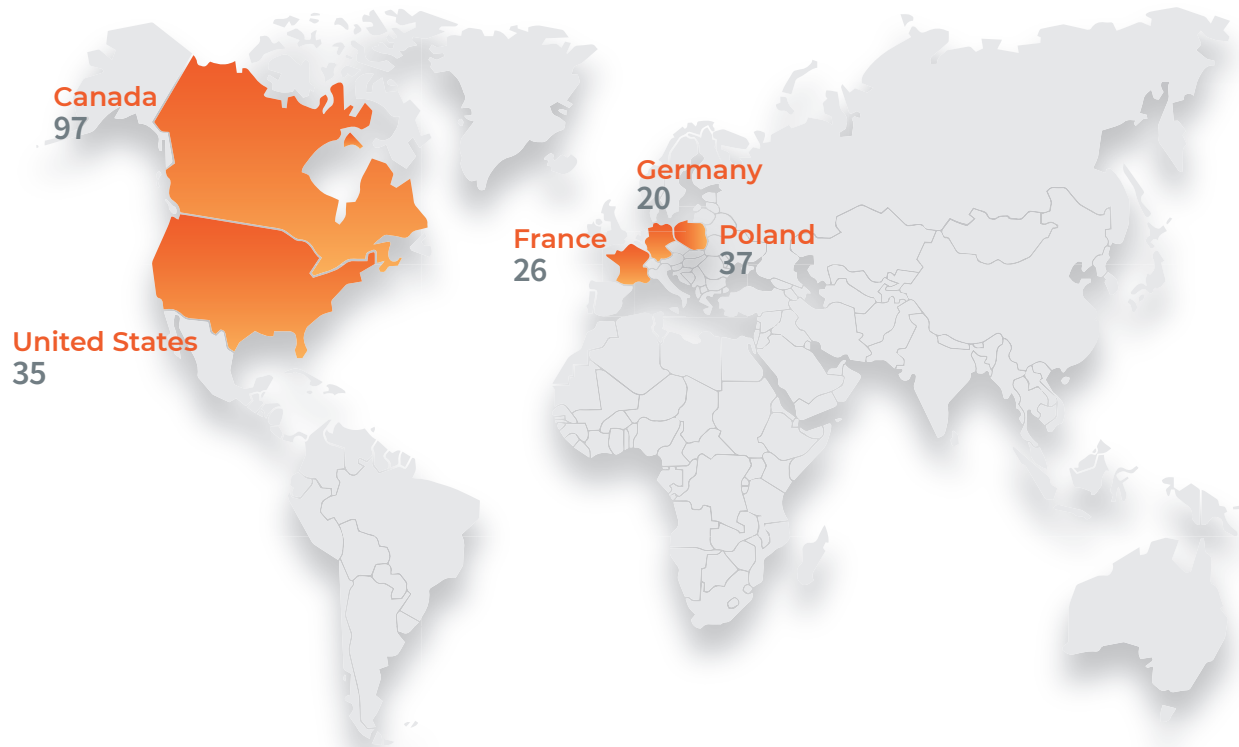
WORKFORCE BY DIVISION



Appendix 1b: Key employment-related indicators to June 30, 2025
(excluding PlanetArt division)

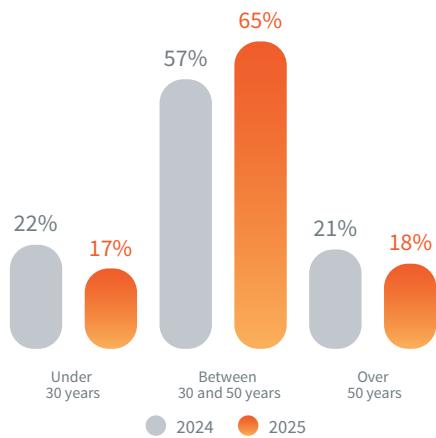
Claranova announced on June 30, 2025 that it had finalized the sale of the PlanetArt division to General Atlantic Credit's Atlantic Park fund and PlanetArt's management team. Excluding employees of the PlanetArt division, Claranova Group had 215 employees at that date.

GEOGRAPHICAL BREAKDOWN AT JUNE 30, 2025*

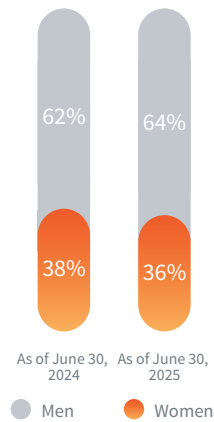


* Excluding employees of the PlanetArt division, sold on June 30, 2025.

AGE*



PARITY*

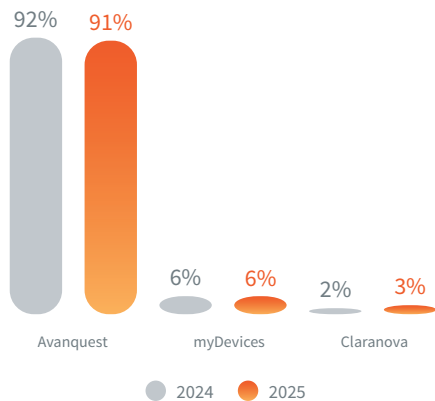


TOTAL WORKFORCE*



* Excluding employees of the PlanetArt division, sold on June 30, 2025.

EMPLOYEES BY DIVISION (EXCLUDING PLANETART DIVISION)



Glossary

ADEME:

Agence de l'Environnement et de la Maîtrise de l'Energie, a French public establishment whose mission is to help implement public environmental and energy policies, and energy policies.

B2B (BtoB):

Business-to-Business qualifies a commercial activity between two companies.

B2C (BtoC):

Business-to-Consumer qualifies a commercial activity between a company and a consumer who is the end-users of its products or services.

Black Friday:

Name given in the United States on the Friday following the celebration of Thanksgiving at the approach of Christmas and which historically represents the day of the year when the commercial activity is the most important. A large part of merchants benefit of this moment to offer significant sales.

CSR:

Corporate Social Responsibility, refers to taking into account by companies social and ethical issues in their activities.

CSRD:

Corporate Sustainability Reporting Directive, a European Directive on corporate sustainability reporting.

Data Protection Officer (DPO):

Person in charge of personal data protection within an organization.

E-commerce:

Electronic commerce or internet commerce, refers to the buying and selling of goods or services using the internet.

FSC®:

Forest Stewardship Council. International organization promoting responsible forest management.

GDPR:

Data Protection Regulation, a European regulatory framework for data processing.

IoT:

Internet of Things, global infrastructure for the Information Society, which provides advanced services by interconnecting objects (physical or virtual) through existing or evolving interoperable information and communication technologies (definition of the International Telecommunication Union).

IRO:

Abbreviation for Impacts, Risks, and Opportunities: a key concept in the CSRD directive, which requires companies to identify, prioritize, and manage the impacts of their activities on the environment and society, as well as the risks and opportunities that may influence their development and financial performance.

PaaS:

Platform as a Service is a cloud computing model aimed primarily at professionals and especially developers. This cloud computing model integrates the hardware infrastructure and software tools to design, test and deploy online applications and services from the cloud.

PDF:

Portable Document Format. Electronic document exchange format that allows the transmission of documents containing text, graphics, images and color.

Personalized e-commerce:

All digital printing, photo and personalized gifts.

SaaS:

Software as a Service. Method of software delivery and licensing in which software is accessed online via a subscription.

SASB:

Sustainability Accounting Standards Board, an American non-profit organization that develops extra-financial reporting standards.

SOC 2:

System and Organization Controls 2, certification, certifies storage and process of client data in a secure manner.

Software:

All programs, processes and instructions for computer hardware to execute.

VPN (Virtual Private Network):

Service allowing to navigate on the web in a confidential and secure way by passing the internet connection through a server.



Design by PricewaterhouseCoopers Advisory

Contact: fr_content_and_design@pwc.com

Tel.: +33 (0)7 60 66 70 83

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Bâtiment Le 8,
8 place du Marché,
92200 Neuilly-sur-Seine

+33 1 41 27 19 75
contact@claranova.com
www.claranova.com

European company with
a Board of Directors and a
share capital of €57,206,910
Nanterre Trade and Companies
Register B 329 764 625
Activity Code 7010Z
Intracommunity VAT
No. FR 05 329 764 625