

Sustainability Report 2024

(expleo)

Think bold, act reliable

expleo.com

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Welcome to Expleo’s 2024 Sustainability report. Published on a voluntary basis, this report has been developed in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS)

Also, we remain aligned with the United Nations SDGs and the GRI.

United Nations Global Compact and Sustainable Development Goals

The Universal Declaration of Human Rights

The Global Reporting Initiative

ISO 26000



Rajesh KRISHNAMURTHY
Expleo CEO

“ We have stayed true to our mission ”

I'm proud to present Expleo Group's first report aligned with the European Sustainability Reporting Standards (ESRS), ahead of our regulatory obligation. This marks an important milestone in our Ambition 2025 strategy and our long-standing commitment to transparency and accountability.

Reflecting on the past year, two things stand out. First, the world is changing at an incredible pace: from geopolitical tensions to technological disruption. Second, our values matter more than ever as we navigate these changes. Despite economic pressures, we have stayed true to our mission of acting with integrity, innovating with purpose, and supporting our clients in their sustainable transformations.

We are proud to have earned validation of our emissions reduction targets from the Science Based Targets initiative (SBTi) and secured a Gold rating from EcoVadis for the second consecutive year. These achievements demonstrate that our commitments are both serious and measurable.

Technology, and especially AI, is reshaping every aspect of business. At Expleo, we believe the real question isn't simply how to deploy AI, but how to ensure it serves people. We are embedding AI responsibly across our services, helping our clients improve efficiency and sustainability while maintaining a human-centric approach.

Above all, people remain our greatest strength. We are committed to championing social equity and enabling all our employees to thrive. Our strengthened Diversity & Inclusion Policy and new career model embody this promise: "Everything you are, anything you want to be."

As we look ahead, let's stay focused on the future we want to help shape, a greener, smarter, and more secure world for everyone.



About Expleo

Expleo benefits from more than 50 years of experience developing complex products, optimising manufacturing processes, and ensuring the quality of information systems. Leveraging its deep sector knowledge and wide-ranging expertise in fields including AI engineering, digitalisation, hyperautomation, cybersecurity and data science, the group's mission is to fast-track innovation through each step of the value chain.

As a responsible and diverse organisation, Expleo is committed to doing business with integrity and working towards a more sustainable and secure society. Expleo boasts an extensive global footprint, powered by 18,000 highly-skilled experts delivering value in 30 countries.

Our mission

We are a **global service provider in engineering, technology and consulting**. We partner with leading companies to future-proof their business through innovation, making an impact for a **better, greener and safer tomorrow**.

Our vision

At Expleo, “bold” and “reliable” play on the same team. They are balanced forces – the yin and yang of business innovation – able to mutually thrive through smart teamwork.

Our values

Courage | Excellence | Collaboration |

Respect | Accountability

Our ways of working

Autonomy & Support | Performance & Responsibility |

Expertise & Creativity | Local & International



General disclosures [ESRS 2]

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1.1 Basis for preparation

1.1.1 General basis for preparation of sustainability statements [BP-1]

This document serves as the Expleo Group's Consolidated Sustainability Reporting for 2024, capturing the group's position as of 31 December 2024.

Although Expleo is expected to be subject to the CSRD as part of wave 2, we have voluntarily prepared this report on the basis of the European Sustainability Reporting Standards (ESRS) framework specifications starting this year 2025 (reporting on FY2024). The disclosures relate to a Double Materiality Assessment that still needs to be formally validated in compliance with CSRD (planned for the current year 2025).

The scope of consolidation for this sustainability report is the same as that of Expleo's financial statements, providing a comprehensive overview of the organization's performance across environmental, social, and governance metrics. All data presented reflects the Group's operations, including its countries and affiliates, as on 31 December 2024, unless otherwise specified in the text of this report.

It should be noted that, hereinafter, the reference to "Expleo" means the entire Group.

For those issues relevant to the value chain, both the upstream and downstream phases of Expleo's value chain have been considered in the preparation of this sustainability report. For more information on the company's value chain, see 1.3.

Expleo does not omit any element of information on intellectual property, know-how or results of innovation.

1.1.2 Disclosures in relation to specific circumstances [BP-2]

In preparing this document, Expleo has adopted the time horizons outlined in ESRS 1:

- Short-term time horizon: the period adopted as the reporting period in its financial statements, i.e. one year.
- Medium-term time horizon: from the end of the short-term reporting period up to 5 years.
- Long-term time horizon: more than 5 years.

Value chain estimation, sources of estimation and outcome uncertainty

Whenever possible, Expleo uses value chain specific data. When information is not available for a certain scope or for certain quantitative metrics related to its value chain, Expleo may use estimates or proxies it considers relevant to provide a meaningful evaluation. In such a case, pertinent explanations are presented by the concerned disclosure with the objective of enabling the reader to get an

appreciation of the degree of accuracy that would result from their use. When relevant, it may also include a description of proposed actions aimed at improving accuracy in the future.

Changes in preparation or presentation of sustainability information

This is Expleo's first sustainability report based on the ESRS standards under the CSRD, so including a larger set of data points disclosed compared to previous years' reports. However, as we apply the CSRD/ESRS framework for the first time, there may still be gaps in the completeness of application.

Reporting of errors in previous periods

Expleo has not detected any errors in previous publications.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

This report includes a disclosure of how Expleo's activities align with the environmental sustainability criteria defined by EU Taxonomy regulation⁽¹⁾ (see 2.1).

The present report structure conforms to ESRS 1 – Appendix F proposition. Cross-reference tables are presented in the appendix for GRI and UN SDGs.

⁽¹⁾ The reporting obligations set out in Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and its Implementing and Delegated Acts.

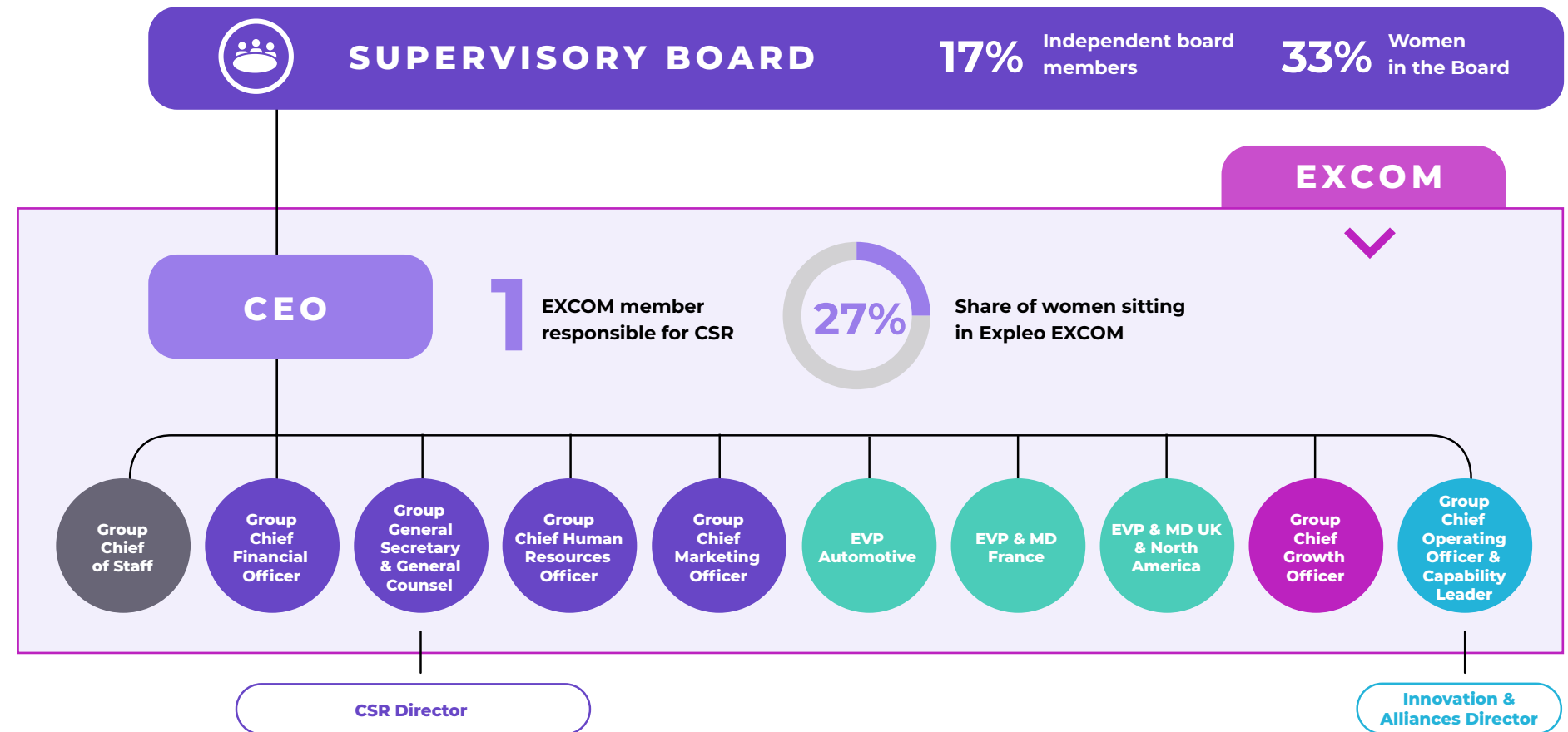


1.2 Governance

1.2.1 The role of the administrative, management, and supervisory bodies [GOV-1]

The governance structure of Expleo is designed to ensure the company is properly run, promoting robust oversight of sustainability matters, with clear roles and responsibilities assigned to its administrative, management, and supervisory bodies. The company operates under a two-tier governance structure, distinguishing clearly between management and supervisory functions. Both tiers fall within the scope of administrative, management, and supervisory bodies, ensuring a balanced and transparent oversight of economic and financial situation, and strategic and operational decisions.

The **Supervisory Board**, comprised of six non-executive members, including one independent Chairman, four members representing



the majority shareholder Ardian, and one member representing the minority shareholder Assystem, plays a critical role in monitoring and advising the Executive Management Board (EXCOM) on the Group's strategy, business activities and sustainability-related matters. The Supervisory Board operates three committees: an audit committee, a remuneration, and a strategic committee.

There is no representation from employees or other workers in the Supervisory Board. Regarding the gender diversity, two women are sitting on the Supervisory Board.

The **Executive Management Board (EXCOM)**, headed by the CEO and which includes 10 senior executives, is responsible for designing and

executing the Group's business strategy, including sustainability as a key driver of growth. It is structured to steer the company's development, with a focus on strategic vision and operational implementation. The EXCOM includes three women, contributing to gender diversity.

Expertise and skills on sustainability matters

The shared training regarding sustainability matters of EXCOM members include:

- Participation in the Climate Fresk workshop⁽¹⁾. This initiative is designed to strengthen the oversight of climate-related impacts, risks, and opportunities and ensure the development of sustainability-related competencies within governing bodies.
- Expleo's mandatory training programme, that includes up-to-date information in four modules: Competition law, Data protection, Information security, Anti-bribery and anti-corruption. The aim of this training is to ensure compliance with the laws, regulations, standards, and ethical practices applicable to Expleo's organisation and sector.

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

Expleo ensures that its EXCOM and Supervisory Board are well-informed about material impacts, risks, and opportunities related to sustainability. Sustainability is a regular topic of discussion between the Supervisory Board and EXCOM, with the Board reviewing the annual sustainability assessment and providing guidance on strategic

matters. This ensures that sustainability considerations are integrated into the company's highest-level decision-making processes.

The EXCOM delegates to the Group CSR Director the role of coordinating collective actions and ensuring successful execution of the sustainability strategy and reporting. The CSR Director reports directly to the Group General Secretary & General Counsel, who is a member of and informs the EXCOM.

The CSR Director has a team consisting of a CSR Officer and a Climate and Environment Officer, and works with correspondents across various departments and countries, who are responsible for collecting sustainability indicators, contributing to group CSR programs, and implementing local initiatives.

1.2.3 Integration of sustainability-related performance in incentive schemes [GOV-3]

Expleo has established incentive schemes and remuneration policies that link sustainability performance to the compensation of key executives. The variable remuneration of the EXCOM members includes specific sustainability-related targets and impacts, with a significant proportion concerning climate-related objectives

such as reducing greenhouse gas emissions or increasing the share of Taxonomy-aligned revenue. For the CEO, 10% of variable remuneration is dependent on achieving sustainability-related objectives in 2024. Similarly, other members of the EXCOM have between 10% and 30% of their variable remuneration linked to sustainability-related performance, ensuring that leadership is aligned with the company's sustainability goals. It reflects Expleo's commitment to embedding ESG criteria into its core governance and performance structures.

These sustainability-related incentives are cascaded down to around 200 executive roles grouped together as managers' council, which were incentivized in 2024 to maintain the EcoVadis Gold level.

1.2.4 Statement on due diligence [GOV-4]

Expleo has implemented a robust and ongoing due diligence process that identifies, assesses, prevents, mitigates, monitors, and accounts for actual and potential adverse impacts on people, the environment, and good governance across our own operations and the value chain, in line with ISO 26000 standard, the United Nations Guiding Principles on Business and Human Rights and the OECD Guiding Principles. Expleo's due diligence system is embedded in our governance and sustainability strategy and overseen by the EXCOM.

Expleo's Code of Conduct, Labour and Human Rights Policy, and Anti-Corruption Code of Conduct formalise the company's commitment to ethical business conduct, labour rights, and environmental stewardship. These policies establish clear responsibilities and set expectations for employees, suppliers, and partners globally.

We apply a risk-based approach to assess the severity and likelihood of adverse impacts across our operations and supply chain. Identified risks are prioritized and mitigated through targeted actions, including supplier engagement.

We conduct third-party risk assessments, supplier prequalification checks, and periodic audits aligned with our Global Purchasing Policy.

Expleo provides accessible grievance mechanisms for internal and external stakeholders, including whistleblower systems. All concerns are investigated in a timely and confidential manner. Where adverse impacts are confirmed, we commit to appropriate remediation, in line with our Duty of Vigilance and Labour and Human Rights obligations.

All employees receive ongoing training on ethics, compliance, and due diligence.

(1) <https://fresqueduclimat.org/>

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY REPORT
a) Embedding due diligence in governance, strategy and business model	1.2 Governance 2.2.5 Policies related to climate change mitigation and adaptation [E1-2] 2.3.2 Policies related to resource use and circular economy [E5-1] 3.1.3 Policies related to own workforce policies [S1-1] 4.1.3 Business conduct policies and corporate culture [G1-1] 4.1.4 Management of relationships with suppliers [G1-2]
b) Engaging with affected stakeholders in all key steps of the due diligence	1.3.2 Interests and views of stakeholders [SBM-2] 2.2.4 Description of the processes to identify and assess material climate-related impacts, risks and opportunities [ESRS 2 IRO-1] 3.1.1 Interests and views of Expleo's workforce stakeholders [ESRS 2 SBM-2]
c) Identifying and assessing adverse impacts	1.3.3 Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3] 2.2.4 Description of the processes to identify and assess material climate-related impacts, risks and opportunities [ESRS 2 IRO-1] 3.1.4 Processes for engaging with own workforce and workers' representatives about impacts [S1-2] 4.1.5 Prevention and detection of corruption and bribery [G1-3]
d) Taking actions to address adverse impacts	2.2.6 Actions and resources in relations to climate change policies [E1-3] 2.3.3 Actions and resources related to resource use and circular economy [E5-2] 3.1.5 Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3] 3.1.6 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions [S1-4]
e) Tracking the effectiveness of these efforts and communicating	2.2.7 Targets related to climate change mitigation and adaptation [E1-4] 2.2.8 Energy consumption and mix [E1-5] 2.2.9 Gross Scopes 1,2,3 and Total GHG emissions [E1-6] 3.1.11 Diversity metrics [S1-9] 3.1.12 Adequate wages [S1-10] 3.1.13 Social protection [S1-11] 3.1.14 Persons with disabilities [S1-12] 3.1.15 Training and Skills Development metrics [S1-13] 3.1.16 Health and safety metrics [S1-14] 3.1.17 Work-life balance metrics [S1-15] 3.1.18 Remuneration metrics (pay gap and total remuneration) [S1-16] 3.1.19 Incidents, complaints and severe human rights impacts [S1-17] 4.1.6 Incidents of corruption or bribery [G1-4]

1.2.5 Risk management and internal controls over sustainability [GOV-5]

Expleo has established a Group Risk Management and Business Control Framework for implementing expected controls activities and ensuring adequate compliance with our Group policies and guidelines at all levels of the organization. This framework includes internal controls over sustainability and is reviewed yearly.

On the first line, the support functions and local business process owners are responsible for maintaining effective internal controls and for executing risk and control procedures on a day-to-day basis. This consists of identifying and assessing controls and mitigating risks.

For sustainability-related activities and reporting, the Group CSR Director monitors and periodically reviews adequate implementation and effectiveness of the control activities over sustainability by the support functions and local business process owners. He plays an essential role in anticipating risks, acting as an escalation body, and providing compliance guidance and training on sustainability issues.

At a third line of defence, Expleo's Group Internal Audit Director, reporting directly to the CEO, evaluates the efficiency of the governance processes, risks management and controls to help the company reach its strategic, operational, financial and compliance objectives.

Internal audits are conducted by the dedicated internal audit team of Expleo on business processes. Additionally, the yearly Self-Assessment Exercise on control activities (covering 42 legal entities of the Group to date) does encompass the sustainability topics.

As a global service company, Expleo has to contend with several sustainability-related risks, particularly those related to the completeness and accuracy of the information collected and reported. Furthermore, the reliability of its sustainability data depends on the quality of information systems and data compilation processes within the Group's various operating entities. To mitigate these risks, Expleo reviewed its process for sustainability reporting in 2024 and introduced detailed procedures, as well as a global digital tool, for reporting on the Group's strategic indicators, in line with the ESRS standards.



1.3 Strategy

1.3.1 Strategy, business model and value chain [SBM-1]

Expleo's strategy is centered around delivering innovative and sustainable solutions across its three main service offerings:

- Business transformation: innovation research & technology, transformation consultancy, AI & digital transformation.
- Operational excellence: product engineering, manufacturing & supply chain, quality & testing.
- Support: customer support & maintenance.

Additionally, Expleo leverages competencies in product engineering, technology, consulting, and project management to enhance its service offerings.

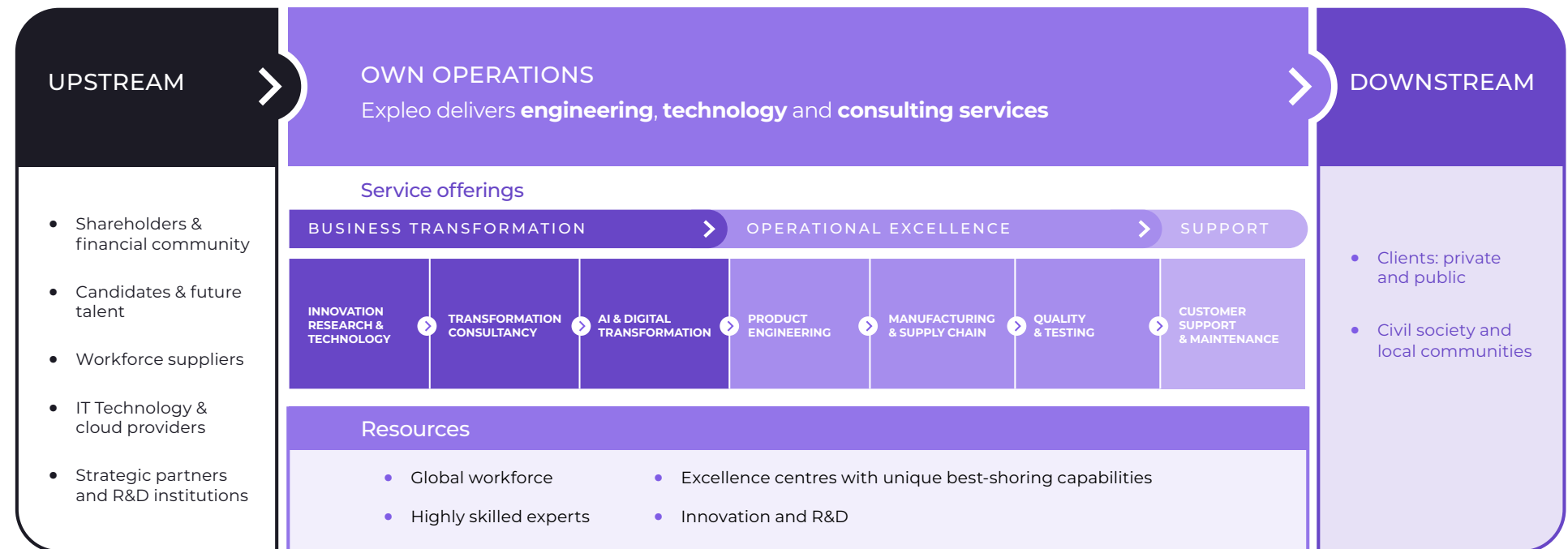
These services are designed to address the evolving needs of industries while aligning with global sustainability goals. The company's approach integrates technology, expertise, and industry insights to drive efficiency, reduce environmental impact, and enhance customer value.

The trusted partner of leading companies across key industries

Expleo is recognised leader thanks to two key strengths: deep sector knowledge and successful project execution.

The value chain of the company outlines its operations from upstream to downstream, covering key activities and the relevant stakeholders at each stage.

Expleo's business model is structured to provide end-to-end solutions across its service spectrum, whatever the industry.





Business model presentation

OUR CAPITALS

HUMAN



- Qualified and diverse teams in 30 countries
- 18,000 employees
- 29.1% women (27% at EXCOM level)
- Average age: 37 years old
- Hires >45-years-old: 8.6%

INTELLECTUAL



- Expleo Academy, the global training institution
- 100% of innovations align with at least one of the UN's 17 SDGs
- Global Hackathon, the sustainable innovation competition

SOCIAL & RELATIONSHIPS



- Strong client focus & dedication to excellence
- One integrated brand worldwide: Expleo
- 7 consulting & industrial excellence affiliates
- Industry-leading partners
- Integration of CSR principles in our supply chain

NATURAL



- Expleo Net-Zero trajectory and plan
- 14,199 MWh consumed for operations (Scopes 1 and 2)
- 52% of total energy from renewable resources
- 922 m³ fuel consumed by the car fleet
- Environmental Management System deployed

FINANCIAL



- Strong financial position
- A stable investor
- The partner of leading companies across key industries

Expleo builds on its capitals to create value for its stakeholders

3 CORE SERVICES

Business
transformation

Operational
excellence

Support

DELIVERED BY

Engineering

Technology

Consulting

SUPPORTED BY

ENABLERS

- Innovation
- HR
- IT
- Legal
- Ethics & Compliance
- Marketing & Communication
- Procurement
- Finance
- Quality
- CSR

A GROUP CSR STRATEGY

Four pillars

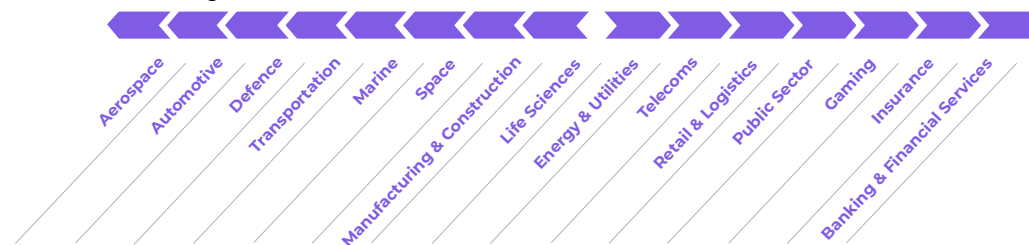
Innovation for
Sustainability
Environment
Human Resources
and Ethics

Twelve commitments



Manufacturing

Service



➤ For more information on our industries and services, visit our website expleo.com.

OUR VALUE CREATION AND IMPACTS

HUMAN



- Flexible working conditions & work-life balance
- 97% permanent contracts
- 67% employee satisfaction (Great Place to Work) in 2024

INTELLECTUAL



- 24 hours training per employee
- 85% employees trained
- 16 countries participating in the Global Hackathon, 100+ proposals, three winning teams

SOCIAL & RELATIONSHIPS



- 91% overall client satisfaction
- 95% of sites are ISO 9001 certified
- Our major suppliers to be annually assessed through a CSR performance evaluation

NATURAL



- Carbon footprint (market-based): 29,418 tCO₂e
- -27% CO₂ reduction vs 2019
- 21.1 tCO₂ per m€ revenue
- 264 tonnes of waste
- 28% of sites are ISO 14001 certified, including Expleo HQ

FINANCIAL



- €1.4bn in turnover
- €148m in EBITDA
- Solid growth and future perspectives
- Share of turnover of activities aligned with EU Taxonomy: 26%

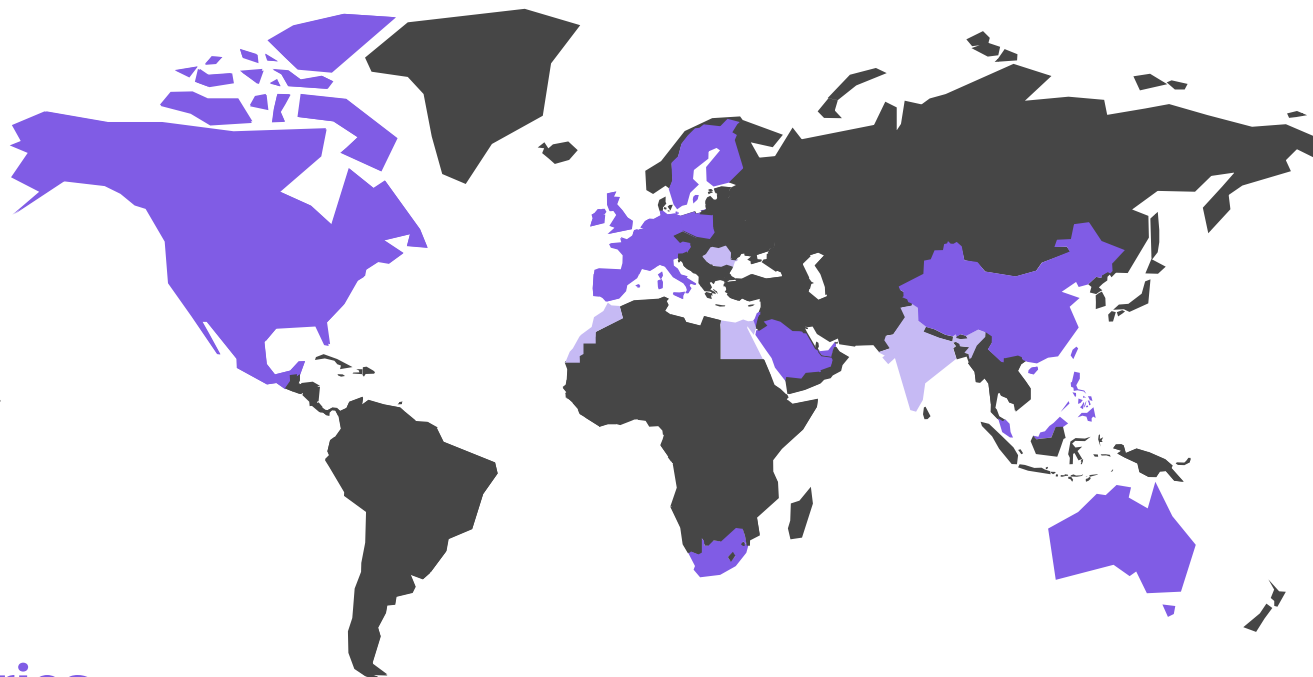
() Strategically positioned to build value

With 18,000 employees across 30 countries, we're as global and local as customers need us to be:

- Strong pan-European presence with best-in-class technological centres.
- Global excellence centres with unique bestshoring capabilities.

A global footprint in **30 countries**

EUROPE	NORTH AMERICA	ASIA	AFRICA	OCEANIA
Austria Belgium Finland France Germany Ireland Italy Netherlands Poland Portugal Romania Spain Sweden Switzerland United Kingdom	Canada Mexico United States	China India Israel KSA Malaysia Philippines Singapore UAE	Egypt Morocco South Africa	Australia



Excellence centres in **4 countries**

EGYPT	INDIA	MOROCCO	ROMANIA
Cairo	Bangalore Chennai Coimbatore Pune	Tangier	Bucharest Iasi

18,000+
innovation-driven experts

France	32%
Germany	11%
UK & Ireland	12%
India	22%
Romania	8%
Rest of the world	15%

€1.4 bn
2024 revenue

> For more information on our locations, visit our website expleo.com.



A strong network of **high-value-adding subsidiaries**

CONSULTING



INDUSTRIAL EXCELLENCE



Expleo Plastic Solutions

Expleo's CSR value proposition

“Innovate sustainably, grow responsibly,” is a promise to all stakeholders. It strives to generate value for employees, customers and investors.



We continuously strive to provide our clients with answers to their current challenges while anticipating their future needs. As their partner of trust, we help them reinvent the way we move and how our cities operate, the way we deliver healthcare and how we envision the possibilities beyond our atmosphere. To this goal, **we have created an internal environment where innovation is encouraged** and where our teams' ideas are often the starting point for new projects.



At Expleo, **we transform technological expertise into concrete solutions for a greener, safer and better tomorrow.** We want to make a difference for the future, which means **considering social and environmental sustainability for every new project.** We notably focus on the transition towards a more circular economy, on solving the challenges of clean, cheap and plentiful energy. We also understand that we have our part to play. This is why we are working hard to **reduce our environmental footprint in alignment with the UN Global Compact and Paris Agreement's 1.5°C goal.**

Innovate sustainably, **grow responsibly**



Our employees are our biggest assets at the heart of our success and performance as a business. We want them to feel like they all share one common culture and similar values. This starts from recruitment, with a strong focus on gender equality and disability inclusion. We also pride ourselves on **offering everyone the opportunity to develop their skills and expertise,** to design their own career path. We prepare our teams for the strategic competencies of the future by providing them with the right training, upskilling and reskilling via our **Expleo Academy.**



Doing business with integrity is at the very core of Expleo's values and is central to building trust-based relationships with our customers. We have launched two major global programmes to this effect: an anti-corruption programme and a programme aimed at protecting data (ours and our clients') and at complying with all information security laws. **We are also committed to our teams' well-being** as we promote a healthy work-life balance – including the right to disconnect – and strive to support our employees through life-changing events.

Innovation for Sustainability model

Innovation is a core part of Expleo's service offering. Through an innovation model founded on sustainability, Expleo develops projects that create value and a positive impact for both its customers and society. Expleo also strives to align its projects with environmental criteria laid out in the EU Taxonomy.

Innovation allows Expleo to accompany its clients on their sustainability journey and key challenges, including decarbonation, circular economy, recyclability, eco-design, life cycle assessment, electrification, and hydrogen, each of which plays a vital role in advancing cleaner, more sustainable industries.

In the spirit of collaboration, the Group works with a variety of partners to develop its projects, in an open innovation model:

- It spearheads co-innovation projects to jointly develop solutions with its customers.
- It collaborates with the public sector, research centers, institutions, universities, experts, technological partners and start-ups.
- It also involves employees in its innovation process by organising local annual innovation challenges and hackathons, where everyone can submit solutions to a strategic problem identified by Expleo.

➤ For more information on Expleo innovation with impact, visit our website expleo.com.

Expleo's innovations contribute to the UN's Sustainable Development Goals (SDG)

Below is a selection of the SDGs and our contributing projects:



Safe hubs with ExpleoDealla™

In partnership with University College Dublin in Ireland, Expleo has launched a mobile app so that women who feel unsafe walking outdoors can find a safe hub.



Digital twin of wind farms

With our digital twins of wind farms, we aim to simulate a wind farm's operation before it is built. In this way, we can determine how best to position wind turbines to optimise energy production, reduce cost and reduce environmental impact (e.g. biodiversity).



Software quality with ExpleoSophia™

Expleo has developed a large language model to enhance software quality. ExpleoSophia™ made several proof-of-concept tests for different companies and achieved an advanced level of development.



Design Smart

Our Design Smart solution uses AI, including generative AI, for design and product development.



Anti-smishing with ExpleoNóra™

A software designed for the mobile apps of banks, ExpleoNóra™ notifies users when they receive malicious text messages as part of "smishing" attacks (cyberattacks through text messages).



Tracking pollution with ExpleoCassie™

Our ExpleoCassie™ drones work in unison to measure pollution by tracking its path in a given area.



Software-defined vehicle with ExpleoAbeona™

Like a mobile phone with software updates, our software-defined vehicle can be regularly modernised. This extends its lifespan, reducing waste from obsolescence and new vehicle production.



Monitoring CO₂ consumption with ExpleoGaia™

ExpleoGaia™ is a personalised carbon index that monitors CO₂ consumption and provides recommendations for mitigating emissions. It was developed by the winners of our 2023 Global Hackathon.



Observing natural patterns with ExpleoLissa™

Our next-generation software-defined nanosatellite, ExpleoLissa™, can be continuously re-configured during its orbit to take on new and changing missions. Among its potential applications are monitoring wind farms, tracking wildlife, and carrying out search and rescue missions.

1.3.2 Interests and views of stakeholders [SBM-2]

Expleo has implemented an inclusive and collaborative stakeholder engagement process to ensure that the expectations and interests of all stakeholders are integrated into its strategy and business model. Rooted in its Ambition 2025 strategy and Corporate Social Responsibility (CSR) approach, this commitment fosters constructive dialogue with both internal and external stakeholders. By promoting transparency, trust, and long-term partnerships, Expleo ensures its strategic decisions align with sustainability goals and the aspirations of all parties involved.

Internal Stakeholders

Employees are at the heart of Expleo’s operations, as they are considered the most essential part of the organization. The company is dedicated to supporting their professional development, career growth, and well-being. Expleo promotes an inclusive environment that celebrates diversity, reflecting its tagline, “Everything you are. Anything you want to be.”

External Stakeholders

Expleo’s CSR strategy emphasizes accountability not only to itself but also to its external stakeholders. Beyond meeting their expectations, the company strives to exceed them by supporting customers and partners on their own sustainability journeys. Building a sustainable future is a collective effort; therefore, our approach takes each and every player into consideration: customers, suppliers, investors, research and innovation partners, and local communities.

Stakeholder Dialogue and Integration

The next table summarizes the main stakeholders of Expleo and their modes of dialogue.

MAIN STAKEHOLDERS	MODES OF DIALOGUE	EXPECTATIONS
Employees	Social dialogue with employees' representatives, periodic Great Place to Work® global employee satisfaction survey, periodic performance and development reviews	Promote employee well-being, a healthy work-life balance, and develop their skills and their careers, to align their individual aspirations with the organization's broader sustainability objectives
Customers	Annual Customer satisfaction survey, referencing and call for tender processes, periodic contract performance meetings	Offer solutions to customers' present and future challenges, complying with regulations and innovating for sustainability
Suppliers	Selection process, regular assessments, and adherence to Supplier Code of Conduct	Ensure that suppliers align with sustainability standards through a code of conduct and annual CSR assessments for Expleo's major suppliers
Investors	Annual sustainability review, regular sustainability workshops Expleo's sustainability report	Maintain continuous communication regarding goals, progress and performance while creating value through CSR
Research and innovation partners	R&D tenders, conferences, workshops, partnerships, technical publications	Collaborate to develop pioneer projects that contribute to a sustainable future
Local communities	Media information, contact and dialogue with associations, NGOs, educational establishments...	Support local communities through volunteering and philanthropic initiatives



1.3.3 Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]

The double materiality assessment (DMA) performed by Expleo in 2023 was reviewed and updated in early 2025. This resulted in the identification of the material IROs (Impacts, Risks and Opportunities) as listed in the table below.

Expleo's material IROs relate to the following ESRS topics:

- ESRS E1 Climate change.
- ESRS E5 Resource use and circular economy.
- ESRS S1 Own workforce.
- ESRS G1 Business conduct.

Also, the Group identified several ESG matters generating impacts, risks, or opportunities which are specific to Expleo and not presented in the sustainability topics and sub-topics listed in the application requirement 15 of ESRS 1:

- Cybersecurity represents a financial and reputational risk in case of cyber-attacks.
- Research and Development presents both a financial opportunity when developing new solutions for clients, and a financial risk, such as losing market share if there is a lack or absence of positioning on research and innovation activities.

The double materiality assessment did not identify any material risks or opportunities with current financial impacts that would require adjustments to the company's assets or liabilities in the next annual reporting period.

All material IROs were integrated into the Group's strategic priorities, with a particular focus on adapting the business model to develop new services and solutions relating to sustainability matters, such as climate transition and the circular economy. Specific matters such as innovation and R&D, greenhouse gas (GHG) emissions, cybersecurity and data privacy lie at the heart of the industry sectors that Expleo serves.

Expleo's strategy and business model are resilient. Firstly, Expleo has limited negative environmental and social impacts due to its service activity. On the other hand, the material IROs present significant opportunities for supporting its customers on their sustainability journey. No significant financial expenditure has been allocated to manage Expleo's risk and impacts, except for cybersecurity, where a substantial budget has been set aside. Additionally, Expleo invests in innovation and R&D to design new sustainability-related services and solutions.

Impacts

ESRS	SUB-TOPIC	MATERIAL IMPACTS		TIME HORIZONS*	VALUE CHAIN
E1 Climate change	• Energy	I-	Impact on climate change via GHG emissions – Scope 1 and 2	ST, MT, LT	Own operations
	• Climate change mitigation	I-	Impact on climate change via GHG emissions – Scope 3	ST, MT, LT	Upstream, Own operations & Downstream
	• Climate change mitigation & Energy	I-	Environmental impact of datacenter	MT, LT	Upstream & Own operations
E5 Circular Economy	• Resource inflows	I+	Eco-design and delivery of services to limit resource use by its clients	ST, MT, LT	Downstream
S1 Own workers	• Working conditions	I+	Enhanced working conditions and employee development	ST, MT, LT	Own operations
	• Health & Safety	I-	Exposure of employees to accidents in their workplace	ST, MT, LT	Own operations

* ST: Short Term, MT: Medium Term, LT: Long Term



Risks & opportunities

ESRS	SUB-TOPIC	RISKS & OPPORTUNITIES		TIME HORIZONS	VALUE CHAIN
E1 Climate change	• Climate change mitigation	O	To gain market share by helping customers to adapt or mitigate to climate change	ST, MT, LT	Own operations & Downstream
	• Climate change adaptation				
E5 Circular Economy	• Circular Economy	O	To gain market share by helping customers to increase their circular economy / eco-design / digital sobriety, improving their environmental footprint	ST, MT, LT	Downstream
S1 Own workers	• Working conditions	R	High turnover of the employees/voluntary attrition	ST, MT, LT	Own operations
	• Working conditions	O	Improved financial performance for the Group due to enhanced employee development and fulfilment	MT, LT	Own operations
G1 Business conduct	• Business Conduct	R	Data security and data protection risk (including personal data)	ST, MT, LT	Own operations & Downstream
	• ESG performance	O	Improved trust and reputation through ESG certification and external ratings	ST, MT, LT	Own operations
Entity specific	• Cybersecurity	R	Financial losses and reputational effect of cyber-attacks	ST, MT, LT	Own operations & Downstream
	• Sustainable innovation	R	Loss of market share due to lack or absence of a positioning on research and innovation activities (breakthrough or continuous improvement)	ST, MT, LT	Own operations
	• R&D	O	Increasing revenue from solutions coming from our R&D activities	ST, MT, LT	Own operations



1.4 Impact, Risk, and Opportunity management

1.4.1 Description of the process to identify and assess material impacts, risks and opportunities [IRO-1]

Expleo performed a double materiality assessment of the sustainability topics and sub-topics listed in ESRS 1 AR 15, to which additional topics specific to Expleo were added, like cybersecurity, data protection and R&D.

Presentation of the methodology

Expleo's CSR team worked with a neutral third party to carry out the double materiality assessment, with the participation of internal and external stakeholders, and covering all its upstream and downstream value chain.

Elements of the assessment of material impacts, risks and opportunities (IRO):

- The analysis has been designed to consider all the mandatory ESRS topics, focusing on precise and disaggregated sustainability matters.
- Upstream and downstream value chains have been integrated with a broad perspective, including stakeholder opinions.
- The consideration of different time horizons, including a long-term perspective (> 5 years), notably for IROs' likelihood scoring.

As recommended by EFRAG's "Materiality Assessment Implementation Guidance", the project was divided into three phases.

Phase 1 – Identification of potential IROs universe

First, a precise understanding of the Expleo context has been obtained through document review and corporate workshops. This enabled the creation of a universe of prequalified IROs prior to assessment.

Seven workshops were organized with the different Group functions, including Compliance, HR, Health & Safety, Data Security (CISO) and Data Protection (DPO), Environment, Procurement, and Innovation and R&D.

Expleo identified 40 IROs, of which 17 impacts and 23 risks & opportunities.

Phase 2 – External stakeholders' consultation

Expleo selected a representative group of key external stakeholders and report users, to perform the IRO qualification and assessment.

In addition to the stakeholders' consultations carried out in 2023, three new interviews have been conducted. Prior to each interview, a consultation guide was prepared to provide the consulted stakeholder with a basic understanding of CSRD. Each stakeholder consulted was given the opportunity to propose new sustainability matters not identified by the project team, to have the broadest possible vision and enable everyone to contribute and identify all the subjects that seemed relevant. The information gathered during the interviews was formalized in reports and used as qualitative input for the assessment phase.

Phase 3 – Assessment of material IROs and consolidation

Expleo implemented a scoring of each IRO's materiality to determine which ones were material. Then, it aggregated the results into macro sustainability matters.

The assessment methodology used is aligned with the definitions in ESRS 1, references 3.3 to 3.5:

- For financial materiality, Expleo assessed the magnitude based on the percentage of EBITDA impacted by identified risks and opportunities, and the probability of occurrence.
- For negative impact materiality, Expleo assessed the IROs from two perspectives, severity (scale, scope, irremediable character) and likelihood.
- For positive impact materiality, Expleo applied the same approach used for negative impacts, but didn't consider the likelihood.

[] Materiality map of Key Sustainability Topics

Each IRO with a final rating equal to or greater than 2, on a scale of 0 to 4, was considered material.

With this approach, 15 IROs were classified as material, 6 for their impacts and 9 for their risks or opportunities, from 4 ESRS topical standards:

- E1 (Climate change).
- E5 (Resource use and circular economy).
- S1 (Own workforce).
- G1 (Business conduct).

Environment
 ESRS E1 and ESRS E5

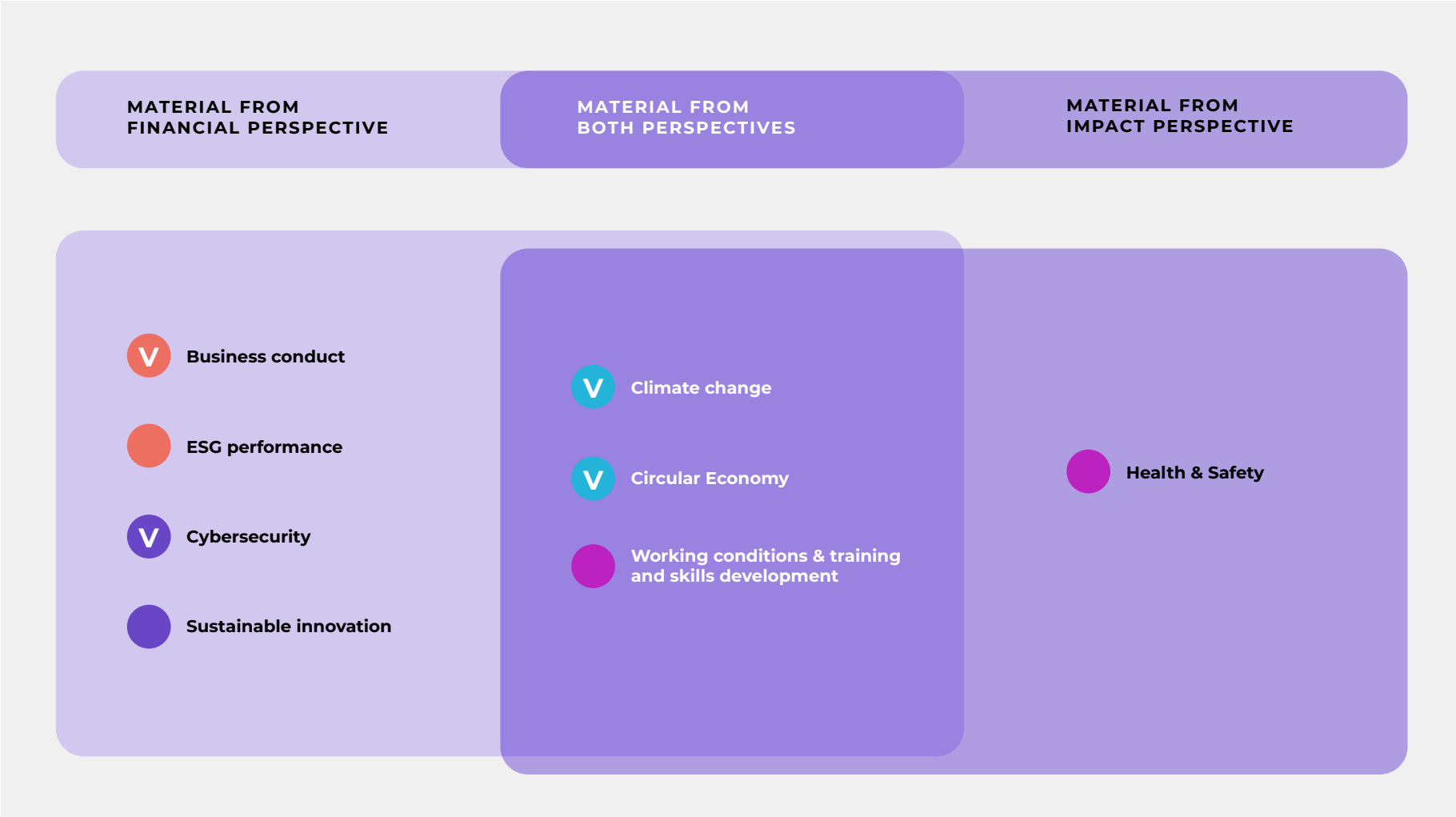
Social
 ESRS S1

Business conduct
 ESRS G1

Entity-specific

V

Involves Value Chain
 (either upstream or downstream or both)



Relationships with control procedures, risk management and overall management processes

Material IROs management is embedded into Expleo's Risk Management approach; the risk management report is regularly presented to the Board and the EXCOM which oversee its evolution.

1.4.2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement [IRO-2]

Following the finalisation of the double materiality assessment, an analysis was performed to determine which disclosure requirements and datapoints must be published, in line with material sustainability matters and their associated impacts, risks, and opportunities.

The process was as follows:

- ESRS disclosure requirements and datapoints have been screened and mapped in association with the relevant material impacts, risks and opportunities.
- For each datapoint, a conclusion was drawn from the 3 options: “associated to material IRO”, “not associated with material IRO” or “non-applicable” (if the required data was inconsistent with the specific material IRO concerned), taking also into account the significance and usefulness of the information for the needs of primary report users.
- In the end, the scope of datapoints to be published for this sustainability report was determined by considering the mandatory or voluntary nature of the datapoint and any possible transitional provisions in the ESRS standards.

The disclosure requirements (DR) selected can be found in the appendix p.52 – List of material Disclosure Requirements Based on the Double Materiality Assessment.

1.4.3 Policies adopted to manage material sustainability matters and related actions and resources [MDR-P] [MDR-A]

The policies adopted to manage material sustainability matters are presented in the section of the report that corresponds to the associated topic.

Similarly, the key actions taken in the reporting year and planned for the future, their expected outcomes and their contribution to the achievement of policy objectives and targets are presented in the section of the report that corresponds to the associated sustainability topic.

ESRS	IROs	SECTION
E1 Climate change	 Impact on climate change via GHG emissions - Scope 1 and 2	2.2.2 2.2.7 2.2.9
	 Impact on climate change via GHG emissions - Scope 3	1.1.2 2.2.7 2.2.9
	 Environmental impact of datacenter	1.2.1
	 to gain market share by helping customers to adapt or mitigate to climate change	2.2.3 2.2.6 2.2.7
E5 Circular Economy	 Eco-design and delivery of the services to limit the resource use by its clients	2.2.3 2.3.3
	 To gain market share by helping customers to increase their circular economy / eco-design / digital sobriety, improving their wide environmental footprint	2.2.3 2.3.3
S1 Own workers	 Enhanced working conditions and employee development	3.1.6 3.1.15
	 Exposure of employees to accidents in their workplace	3.1.6 3.1.16
	 High turnover of the employees / voluntary attrition	3.1.8
	 Improved financial performance for the Group due to enhanced employee development and fulfilment	3.1.3 3.1.6
G1 Business conduct	 Data security and data protection risk (including personal data)	4.1.3
	 Improved trust and reputation through ESG certification and external ratings	1.2.3 1.3.1
Entity specific	 Financial losses and reputational effect of cyber attacks	1.3.3 4.1.3
	 Loss of market share due to lack or absence of a positioning on research and innovation activities (breakthrough or continuous improvement)	1.3.1 1.3.3
	 Increasing revenue from solutions coming from our R&D activities	1.3.1 1.3.3



1.5 Metrics and targets

[MDR-M] [MDR-T]

Metrics and targets help Expleo to measure the efficiency of the actions in place. Expleo regularly monitors the metrics compared to targets and presents this information to the Board at least once a year.

The metrics and targets of the material IROs are presented in the section of the report that corresponds to the associated sustainability topic. Where necessary, the definitions, limits, and parameters of the targets are presented alongside them.

Expleo's CSR strategy is detailed in its Ambition 2025 plan, in which Expleo sets out its objectives and key performance indicators to measure progress. The plan is organised into four pillars, reflecting the four components of Expleo's CSR value proposition, 'innovate sustainably, grow responsibly'. Comprising the pillars are 12 commitments. For each commitment, Expleo specifies its corresponding Ambition 2025 objectives and indicators.

PROPOSITION	PILLARS	AMBITION 2025 TARGETS
INNOVATE AND TRANSFORM SOCIETY FOR A BETTER TOMORROW		
Innovate	• Anticipate our clients' and society's sustainability challenges	• Continue to ensure that 100% of our R&D projects contribute to at least one UN Sustainable Development Goal • 27% of revenue aligned with the Green Taxonomy guidelines
	• Offer solutions which accelerate our clients' sustainable transformation	
COMMIT TO A CARBON NEUTRAL AND GREENER FUTURE		
Sustainably	• Achieve net-zero carbon emissions	• Achieve net-zero greenhouse gas emissions across the value chain by 2040
	• Reduce our resource consumption and waste production	
ENABLE OUR PEOPLE TO FLOURISH IN ALL THEIR DIVERSITIES		
Grow	• Develop our people, their skills and their careers	• 90% of employees trained • 20+ average hours per unique employee • 35% of women in the Group by 2030 • Mandatory training to avoid Diversity & Inclusion bias in recruitment processes
	• Foster diversity, inclusion, respect and fair treatment	
	• Promote a healthy work-life balance and ensure a safe environment	
	• Listen to and engage with our people	
	• Support our local communities with skills-based volunteering and philanthropy	
SHOW UNCOMPROMISING INTEGRITY IN OUR BUSINESS CONDUCT		
Responsibly	• Ensure our ethical exemplarity in all our operations	• 95% of employees trained on our Code of Conduct, Information Security and Data Protection • All of our major suppliers are subject to an annual CSR Performance evaluation and improvement process
	• Integrate sustainability principles in our procurement	
	• Guarantee data security and privacy	

Environmental information

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2.1 EU Taxonomy

Associated IRO:

- Opportunity to gain market share by helping customers to mitigate or adapt to climate change
- To gain market share by helping customers to increase their circular economy / eco-design / digital sobriety, improving their environmental footprint

Expleo has measured, for the 2024 financial year, the proportion of its turnover derived from services associated with economic activities considered to be environmentally sustainable according to the classification and criteria defined in the European Green Taxonomy⁽¹⁾.

The following methodology has been used for this statement:

Reporting scope and methodology

The figures reported on the Group's Taxonomy performance cover all Expleo's entities and activities. The persons in charge to collect the Taxonomy-related information are the managers of each of the Expleo Group's operational units who directly supervise their activities. The methodology used includes a reporting tool that integrates all the requirements defined by the Taxonomy regulation.

Expleo's report covers the proportion of turnover associated with eligible/non-eligible and aligned/non-aligned activities. Because of their low significance, Expleo does not report its Taxonomy-related Capex and Opex.

Eligible activities

The classification of Expleo's activities is based on the typology of so-called "enabling activities". Therefore, enabling activities for customers operating in the sectors listed in the Taxonomy (according to NACE code Section & Division classification) are potentially eligible activities. Conversely, activities performed in sectors not listed in the Taxonomy are excluded from the list of eligible activities.

Aligned activities

Expleo's aligned activities have been reported based on the main environmental objective they contribute to.

In addition, they conform to the following criteria:

- Substantial contribution (SC):
Expleo's aligned activities meet the SC criteria set in the corresponding delegated acts and make a substantial contribution to at least one of the six environmental objectives.
- Do no significant harm (DNSH):
The reported aligned activities were analysed in relation to the applicable DNSH requirements and they do not cause any significant harm to the other environmental objectives.
- Minimum safeguards:
Expleo's commitments, policies and procedures in the social, societal, human rights and business ethics fields are aligned with the OECD, UN and ILO guidelines and principles, and cover the entire scope of the activities of all its entities.

SHARE OF TAXONOMY ELIGIBLE AND ALIGNED TURNOVER

	2023	2024
Eligible and aligned activities	23.2%	25.8%
Eligible and non-aligned activities	73.9%	70.8%
Eligible activities	97.1%	96.6%
Non-eligible activities	2.9%	3.4%

The reporting template requested by Taxonomy annex 8 is presented in appendix.

In 2024 Expleo continued to grow its share of Taxonomy-aligned revenue to 25.8% compared to 23.2% in 2023 (+2.6pp).

Considering the circumstances of 2024 stagnant revenue growth and current business prospects, Expleo has revised its target for 2025 to 27% of revenue taxonomy-aligned, compared with the 33% share previously projected.

Looking ahead, Expleo aims to continue increasing its share of turnover aligned with the EU Taxonomy. In particular, the company sees opportunities for further development in services and solutions for "climate change adaptation" and the "circular economy".

(1) Regulation (EU) No. 2020/852 of the European Parliament and of the Council of 18 June 2020, on the establishment of a framework to facilitate sustainable investment, and its Implementing and Delegated Acts.



2.2 Climate change [E1]

Associated IRO:

- I** Impact on climate change via GHG emissions - Scope 1 and 2
- I** Impact on climate change via GHG emissions - Scope 3
- I** Environmental impact of datacenter
- O** Opportunity to gain market share by helping customers to mitigate or adapt to climate change

2.2.1 Integration of sustainability-related performance in incentive schemes [ESRS 2 GOV-3]

See 1.2.3.

2.2.2 Transition plan for climate change mitigation [E1-1]

Expleo's transition plan is integrated into the company's overall strategy and financial planning.

The last version of the transition plan was approved by the EXCOM and was presented for validation to the Supervisory Board in December 2024. As part of its commitment to climate change mitigation, Expleo has reviewed its net-zero commitment against the latest SBTi's Net-Zero Standard resulting in the selection of 2023 as a more accurate and business representative base year. Following a rigorous review and validation process, Expleo has obtained validation by the SBTi of its greenhouse gas (GHG) emissions reduction targets, which include reaching net-zero GHG emissions across the value chain by 2040. This approval ensures that Expleo's targets align with the latest climate science and global efforts to limit warming to 1.5°C.

In line with SBTi criteria, Expleo is committed to prioritising direct GHG emissions reductions across its value chain. All its residual emissions will only be neutralised after comprehensive decarbonisation efforts, reinforcing the integrity of its climate action strategy. To achieve this, Expleo has developed a comprehensive transition plan which focuses on five decarbonisation levers:

Implementing energy efficiency measures

Expleo is actively implementing energy-efficiency initiatives across all its sites. In addition, when opening or moving to a new site, Expleo always chooses a building with high energy efficiency performance.

Sourcing energy from renewables

Expleo is increasing the proportion of renewable sources in its energy supply mix for Group-wide operations with the aim of reaching 100% renewable energy by 2030.

Promoting sustainable mobility

- **Greening the company vehicle fleet**
Expleo is gradually decarbonising its car fleet, with ongoing efforts to transition to 100% zero-emission company vehicles by 2030.
- **Implementing a sustainable business travel policy**
The Group Travel Policy encourages remote meetings where possible and opts for more eco-friendly transportation methods when travelling is necessary.
- **Raising awareness and helping employees to reduce commuting emissions**

Integrating carbon criteria in the Group procurement process

Expleo is committed to collaborating with suppliers, particularly those offering digital and cloud-based solutions, to ensure alignment with its sustainability goals.

Supporting clients to reduce their own emissions

Expleo offers a large range of services to assist its clients in their environmental programs to reduce their CO₂ emissions. Looking ahead, the aim is to continue increasing the share of Expleo's turnover aligned with the EU Taxonomy, so that it reaches 27% by 2025.

As a service company, Expleo has very limited embedded emissions. They correspond to emissions coming from thermic company vehicles until their replacement by zero-emission vehicles, and from gas and fossil fuel consumption in some rented office buildings that Expleo plans to significantly reduce.

Investments and operation costs required by the transition plan are small and yet embedded in the financial planning.

In 2024, Expleo remained on track to achieve its objectives and the main progress in implementing the transition plan is detailed in [E1-3].

2.2.3 Material impacts, risks and opportunities and their interaction with strategy and business model [ESRS 2 SBM-3]

Through the Group's double materiality assessment, climate change was identified as a key material issue for both Expleo and its value chain (see 1.3.3).

Material Impacts Related to Climate Change

As an Engineering, Technology, and Consulting company providing intellectual services without industrial processes, Expleo has no significant impact on climate change. However, it is committed to contribute to climate change mitigation by reducing its carbon emissions.

Material Risks Related to Climate Change

Expleo has identified and classified climate-related risks into two primary categories:

- Transition risks, which are acknowledged and mitigated through constant innovation efforts and employees' upskilling.
- Physical risks, including acute hazards (e.g. heatwaves, wildfires, cyclones, floods) and chronic hazards (e.g. changing temperatures, heat stress, water stress, sea-level rise).

Resilience Analysis

Expleo has conducted a prospective study of its global vulnerabilities to climate-related hazards along its value chain, aiming at identifying

the main physical risks through climate scenario projections and the identification of high-level adaptation recommendations.

To date, Expleo has not identified any material risk or opportunity for its business linked to physical climate risks along its value chain.

However, Expleo acknowledges data limitations and variability in stakeholder maturity:

- Some customers have begun resilience planning, while others remain at the early stages.
- Most suppliers lack disclosed resilience plans for climate change adaptation.

Nevertheless, this qualitative analysis has provided initial insights into the broader trends and challenges associated with climate-related risks.

Based on their locations:

- Employees can be vulnerable to heat stress, water scarcity, and extreme weather, particularly in India, South Africa, and the USA.
- Assets, including IT infrastructure and buildings, may be exposed to flooding, soil degradation, and temperature extremes.

In 2026, Expleo will expand its analysis to assess potential financial implications, that may include:

- Increased Opex and Capex for adaptation needs.
- Potential revenue loss from operational disruptions.
- Higher insurance premiums and reduced insurability in high-risk areas.

This will help building a solid and comprehensive resilience plan to support Expleo's business continuity and growth.

The resilience analysis, scope, process and results are described in 2.2.4.

Material Opportunities Related to Climate Change

Expleo has also identified opportunities linked to the climate transition. These include the potential to develop new consulting services focused on climate change mitigation and adaptation, engineering solutions for infrastructure resilience, and internal training programs to build awareness and capacity. These initiatives align with Expleo's strategic ambition to position itself as a leading expert in sustainable solutions for its clients.

For over 10 years, Expleo has been developing expert teams and expanding its range of sustainability offerings to its customers to include sustainability strategy and governance consulting, climate resilience analysis, management of environmental regulations (in particular concerning hazardous substances), industrial environmental performance improvement, ISO 14001 certification, GHG emissions reduction projects, circularity and eco-design, supply chain sustainability, environmental reporting and digitisation.

Interaction with Strategy and Business Model

Expleo's strategy and business model are designed to be adaptable and resilient in the face of evolving



environmental conditions. The company recognises the importance of integrating climate considerations into its decision-making processes to ensure sustainability and long-term growth. By conducting a detailed resilience analysis, Expleo enhances its ability to anticipate and mitigate potential risks while capitalising on opportunities arising from climate change policies and market shifts. This proactive approach helps align its operations with global sustainability goals and regulatory requirements, ensuring that its business model remains viable and competitive in a rapidly changing world.

2.2.4 Description of the processes to identify and assess material climate-related impacts, risks and opportunities [ESRS 2 IRO-1]

Expleo has implemented a comprehensive process to identify and evaluate the material impacts, risks, and opportunities related to climate change, which ensures a thorough understanding of the company's role and vulnerabilities in the face of environmental challenges.

Expleo has updated its a double materiality assessment, collaborating with a neutral third party to engage stakeholders in the evaluation. This materiality assessment process is described in 1.4.1.

Also, Expleo has conducted a climate resilience analysis which encompasses its entire value chain, including:

- Own operations across 30 countries.
- Upstream suppliers, particularly in third-party employment, IT, financial services, and facilities.
- Downstream customers across the main business sectors, including aerospace, automotive, BFSI, and energy.

To identify and assess climate-related impacts, risks, and opportunities, Expleo employs a variety of tools and methodologies.

These include:

- IPCC Climate Change Projections: Leveraging scientific data from the Intergovernmental Panel on Climate Change to understand future climate trends and their implications.
- The recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) as well as the Carbon Disclosure Project's (CDP).
- Internal Company Methods: Employing proprietary techniques and tools to assess risks and opportunities based on the company's unique operational context.

The process for managing climate change impacts, risks and opportunities is reviewed every two years, informing business decisions, strategy, resilience, and target setting. Risk types considered include physical, policy, market, reputation, and technology risks. Scenario analysis, including a qualitative 1.5°C scenario analysis, informs risk management and strategy.

Use of Climate Scenario Analysis

Expleo's risk identification and assessment process is underpinned by climate scenario analysis. The company utilized the SSP5-8.5 scenario to model high-risk outcomes and inform its understanding of potential vulnerabilities. Data sources included the IPCC Interactive Atlas, Aqueduct tools, NASA's sea-level projections, and national adaptation plans. These tools provided insights into geospatial risk exposure, hazard frequency, and potential impacts on operations and assets.

The scenario analysis considered multiple time horizons – 2030 and 2050 – to align with strategic planning and investment cycles. Key parameters included temperature extremes, water availability, soil degradation, and wind-related hazards. While the current analysis focused on high-level projections, future phases will incorporate more granular data and financial quantification of risks.

2.2.5 Policies related to climate change mitigation and adaptation [E1-2]

Expleo addresses climate change mitigation and adaptation through a comprehensive strategic framework of policies. Central to this approach are the Group Environmental Policy, which is signed by the CEO, and the overarching CSR Strategy "Ambition 2025". These foundational documents support various decarbonation levers and adaptation challenges described in specific policies related to climate change. They cover:

- **Emissions reduction targets validated by the Science Based Targets initiative (SBTi)**
Expleo commits to achieve Net-Zero Greenhouse Gas Emissions across the value chain by 2040.
- **The deployment of renewable energies**
Expleo is committed to sourcing 100% of the energy used across its group-wide operations from renewable sources by 2030.
- **The improvement of Energy Efficiency**
It applies to all sites to reduce consumption intensity, targeting less than 10 MWh per million euros of revenue by 2025.

- **The promotion of Sustainable Mobility**
It concerns the company car fleet, business travel and employee commuting. It aims to reach a 100% zero-emission company car fleet by 2030 and promote remote work whenever possible or sustainable transportation means.
- **The Innovation for Sustainability**
It is directed towards developing solutions for customers that substantially contribute to climate change mitigation and adaptation, such as zero-emission vehicles (electric, hydrogen), renewable energy and energy efficiency for physical and digital systems, aligning with EU Taxonomy criteria.
- **The Sustainable Procurement and Supplier Engagement**
It seeks to embed environmental considerations into supplier relationships, requiring compliance and performance assessment (including certifications, audits, and scorecards) across suppliers globally, overseen by the Procurement function.

The Group Environmental Policy aims to control and minimise environmental impact, protect the environment, deploy sustainable innovation, and raise stakeholder awareness. It is aligned with global standards such as the Paris Agreement for a 1.5°C scenario and the UN Global Compact.

The policy is global, applying to all entities controlled by Expleo worldwide and throughout the value chain.

2.2.6 Actions and resources in relations to climate change policies [E1-3]

During the reporting period, Expleo has carried out the following actions to reduce GHG emissions.

Energy Efficiency and Renewable Energy

Expleo has continued to implement energy efficiency measures at all sites and purchase 100% renewable electricity in France, Germany, the UK, Ireland, and Austria, with the result that over 50% of our global energy consumption comes from renewable sources, ahead of our 2025 goal. Also, the consumption of gas was reduced in Romania, by moving the large office in Iasi to a new energy efficient building using electricity only.

Sustainable Mobility

- **Greening the car fleet:** Expleo is working with its providers to replace thermal cars with zero or low-emission vehicles. As part of this effort, electric and hybrid vehicles are now available in all company car categories. By 2024, the share of low or zero-emission vehicles had increased to 33% of the total car fleet, up from 22% the previous year.
- **Reducing business travel and commuting emissions:** Expleo Group Travel Policy established in 2022 commits employees to reducing business travel by only travelling when necessary and to opting for more

eco-friendly transportation methods, as using train rather than plane for journeys of under 3.5 hours, or economy class flights. Additionally, the company sensitises employees about eco-driving practices and promotes solutions to reduce mobility emissions or kilometres driven, such as implementing home office and remote meetings. An initiative prompted by a customer involved the externalisation of tools, allowing employees to work remotely from supplier locations or home, thereby reducing travel and associated emissions.

Sustainable Procurement

The Procurement department has also improved its sustainable purchasing performance by raising awareness on sustainability, integrating CSR criteria into supplier selection processes, and requiring adherence to Expleo's environmental requirements outlined in the Group Environmental Policy. Suppliers are assessed through a continual improvement process to ensure alignment with these goals. Additionally, the transition to a new IT equipment rental model in several countries has significantly reduced emissions associated with capital expenditure compared to the previous year.

Expected GHG Emission Reductions

Expleo will continue to implement its Transition plan (see E1-1) to achieve its GHG emissions reduction targets (see E1-4).

Financial Resources Allocation

During the reporting period, no significant capital or operational investments were made directly toward the implementation of specific decarbonisation measures. The cost of the climate-related actions was supported by the operational entities and included in the financial planning. No additional specific financial resources were needed to climate-related actions during the reporting year, for both capital expenditure (Capex) and operating expenditure (Opex).

2.2.7 Targets related to climate change mitigation and adaptation [E1-4]

To demonstrate its commitment to climate change mitigation, Expleo Group Environmental Policy initially set very ambitious goals to reduce emissions by 50% by 2025 compared to 2019 levels and achieve net-zero by 2030.

Considering changes in the context and ensuring its actions are in line with climate science, Expleo reviewed its net-zero commitment against the latest SBTi's Net-Zero Standard resulting in the selection of 2023 as a more accurate and business representative base year. Following a rigorous review and validation process, Expleo has obtained

validation by the Science Based Targets initiative (SBTi) of the following science-based targets, including the ambition to achieve net-zero emissions by 2040:

- **Near-Term Targets:**
 - Expleo commits to reduce absolute Scope 1 and 2 GHG emissions 85% by 2030 from a 2023 base year (NT-ABS1).
 - Expleo commits to reduce Scope 3 GHG emissions 55% per FTE within the same timeframe (NT-INT1).
- **Long-Term Targets:** (LT-ABS1)
 - Expleo commits to reduce absolute Scope 1 and 2 GHG emissions 90% by 2040 from a 2023 base year.
 - Expleo commits to reduce absolute Scope 3 GHG emissions 90% within the same timeframe.
- **Overall Net-Zero Target:** Expleo commits to reach net-zero greenhouse gas emissions across the value chain by 2040.

Expleo will update its Group Environmental Policy in 2025 to align it with these SBTi validated emissions reduction targets.

GHG Emissions Inventory and SBTi Target Boundaries

- Expleo's GHG emissions inventory includes the same organisational consolidation scope (operational control) as that of the financial statements and all applicable direct and indirect greenhouse gas emissions occurring in its value chain, according to the Scopes 1, 2 and 3 defined by the GHG Protocol Corporate Accounting and Reporting Standard, as described in [E1-6].
- The method used to calculate the Scope 2 GHG emissions included in the SBTi targets is the market-based method.
- The reduction targets do not include GHG removals, carbon credit or any avoided emissions as a means of achieving the targets.
- In accordance with the latest SBTi's Net-Zero Standard, Expleo has set its near-term and long-term targets' boundaries as shown as shown in the next table.

GHG INVENTORY BREAKDOWN		SBTi TARGETS COVERAGE			BASE YEAR 2023 Scope 3 optional emissions (tCO ₂ e)*	BASE YEAR 2023 Total GHG inventory (tCO ₂ e)
		NT-ABS1 97.23% of Scope 1&2 minimum boundary emissions	NT-INT1 90.95% of Scope 3 minimum boundary emissions	LT-ABS1 100% of Scope 1, 2 and 3 minimum boundary emissions		
Scope 1	2,848				NA	2,848
Stationary combustion	361	Yes		Yes		
Mobile combustion	2,304	Yes		Yes		
Fugitive emissions	183	No		Yes		
Scope 2 market-based	3,329	Yes		Yes	NA	3,329
Scope 3						
1 Purchased goods and services	2,020		Yes	Yes	0	2,020
2 Capital goods	4,130				0	4,130
Capital goods with near-term amortisation	1,927		Yes	Yes		
Capital goods with long-term amortisation	2,203		No	Yes		
3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	912		Yes	Yes	0	912
4 Upstream transportation and distribution	0		Yes	Yes	0	0
5 Waste generated in operations	179		Yes	Yes	0	179
6 Business travel	6,241		Yes	Yes	652	6,893
7 Employee commuting	10,713		Yes	Yes	0	10,713
8 Upstream leased assets	0		Yes	Yes	2,444	2,444
9 Downstream transportation and distribution	NA		NA	NA	NA	NA
10 Processing of sold products	NA		NA	NA	NA	NA
11 Use of sold products	0		Yes	Yes	0	0
12 End-of-life treatment of sold products	NA		NA	NA	NA	NA
13 Downstream leased assets	NA		NA	NA	NA	NA
14 Franchises	NA		NA	NA	NA	NA
15 Investments	NA		NA	NA	NA	NA
Total	30,372				3,096	33,468

* Minimum boundary and optional emissions as set out in the GHG Protocol Corporate Accounting and Reporting Standard.

GHG emission reduction targets per decarbonation lever

The below table represents Expleo's GHG emission reduction targets per decarbonation lever, and shows an absolute reduction compared to base year 2023. Each decarbonisation lever is represented as a cumulative reduction from base year and is applicable to the minimum boundary as set out in the GHG Protocol Corporate Accounting and Reporting Standard.

	BASE YEAR (2023) Minimum boundary emissions*	2030 Minimum boundary emissions target*	2035 Minimum boundary emissions target*	2040 Minimum boundary emissions target*	BASE YEAR (2023) Optional emissions*	2040 Consolidated GHG emissions
GHG emissions (tCO ₂ e) (Market Based)	30,372	16,118	9,578	3,037	3,096	6,133
Sourcing energy from renewables and other energy efficiency measures		(2,800)	(3,100)	(3,332)		
Greening the company vehicle fleet		(3,080)	(3,080)	(3,080)		
Sustainable business travel policy		(2,746)	(4,446)	(5,609)		
Raising awareness and helping employees to reduce commuting emissions.		(3,000)	(6,800)	(9,628)		
Integrating carbon criteria in the Group procurement process		(2,628)	(3,368)	(5,686)		

* As defined in the Corporate Value chain (Scope 3) Accounting and Reporting Standard.

2.2.8 Energy consumption and mix [E1-5]

The total energy consumption related to Expleo's own operations amounts to 14,199 MWh for the reporting period, encompassing both renewable and non-renewable sources. This figure represents the overall energy usage across all sites and activities directly managed by the company, and breaks down as follows.

INFORMATION ON ENERGY CONSUMPTION AND MIX			
N°	ENERGY CONSUMPTION AND ENERGY MIX	2023	2024
1	Total fossil energy consumption (MWh)*	5,592	6,010
a)	Share of fossil sources in total energy consumption (%)	39%	43%
2	Consumption from nuclear sources (MWh)	711**	764
b)	Share of consumption from nuclear sources in total energy consumption (%)	5%**	5%
3	Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	0	0
4	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	7,914	7,409
5	Consumption of self-generated non-fuel renewable energy (MWh)	Not tracked	16
6	Total renewable energy consumption (MWh) (calculated as the sum of lines 3 to 5)	7,914	7,425
c)	Share of renewable sources in total energy consumption (%)	56%	52%
7	Total energy consumption (MWh) (calculated as the sum of lines 1, 2, and 6)	14,217	14,199

* Mobile combustion fuel is reported separate, see 2.2.9.

** Not tracked, assumed similar percentage to 2024 to calculate share in point 2.

INTENSITY BASED ON NET REVENUE

ENERGY INTENSITY PER NET REVENUE	2023	2024	% N/N-1
Total energy consumption from activities per net revenue (MWh/million euros*)	10.25	10.09	-1.56%

* The value of net revenue from activities used as denominator of the above energy intensity ratio corresponds to the revenue indicated in page 3 of the consolidated financial statements.



2.2.9 Gross Scopes 1, 2, 3 and Total GHG emissions [E1-6]

Expleo reports its gross greenhouse gas (GHG) emissions according to the Scopes 1, 2 and 3 defined by the GHG Protocol Corporate Accounting and Reporting Standard. Additionally, Expleo submits its GHG emissions reporting to an accredited body for external verification according to the ISO 14064-1:2018 standard.

The reported emissions include:

- The organisational consolidation of the GHG emissions inventory based on the operational control approach. It encompasses all Scopes 1, 2 and 3 emissions from all subsidiaries, joint ventures, associates, affiliates and/or any other equity holdings included in the scope of consolidation of the financial statements.
- All applicable direct and indirect greenhouse gas emissions occurring in the value chain of Expleo, according to the Scopes 1, 2 and 3 defined by the GHG Protocol Corporate Accounting and Reporting Standard. Regarding Scope 3, Expleo reports its minimum boundary emissions for categories 1, 2, 3, 4, 5, 6, 7, 8 and 11, and its optional emissions for business travels (cat. 6) and upstream leased assets (cat. 8) according to the GHG Protocol - Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The rest of categories are not relevant for Expleo as a provider of intellectual services.

- All the following greenhouse gases (GHG) are included: Methane (CH₄), Sulphur hexafluoride (SF₆), Nitrous oxide (N₂O), Nitrogen trifluoride (NF₃), Carbon dioxide (CO₂), Perfluorocarbons (PFCs), and Hydrofluorocarbons (HFCs).

No organisational nor methodological changes occurred during the reporting year in what constitutes the calculation of Expleo's emission inventory, ensuring consistency in year-to-year comparison of reported GHG emissions.

Emissions calculation methodology

For Scopes 1 and 2 emissions:

- In a very large proportion, Scopes 1&2 activity data are based on actual direct measurements or consumption figures reported by suppliers.
- Emissions are calculated using default fuel and national average electricity emission factors, or local energy provider specific emissions factors whenever available.
- For Scope 2 market-based method, only the renewable energy contractual instruments that comply with the quality criteria of the GHG Protocol and the ISO14064:1-2018 standard are taken into account.

For Scope 3 emissions, Expleo uses a combination of methods:

- Emissions are calculated using supplier-specific activity data of purchased goods and services, business travel and waste treatment, whenever available, and applying appropriate emission factors.
- For purchased goods and services, whenever supplier-specific emissions data are not available, the spend-based method is used to estimate indirect emissions based on financial data.
- Otherwise, statistical averages or commuting-related employees surveys are used to estimate the company's indirect emissions.

Expleo sources emission factors from various recognised databases, primarily the French ADEME database (French Agency for Ecological Transition), and makes use of country specific and supplier specific emission factors where applicable and available.

The percentage of Scope 3 emissions calculated using primary data obtained from suppliers or other value chain partners amounts to 72%.

Consolidated GHG Emissions

Expleo's total GHG emissions have decreased by 12% in 2024 compared to 2023 level, mainly due to:

- The increase of the share of electric and plug-in hybrid vehicles in the car fleet. As a result, the total fuel consumption of the car fleet in 2024 amounted to 922 m³, which represents a decrease by 6.6% compared to 2023 fuel consumption of 987 m³.
- The reduction of consumption of gas in Romania by moving one important office to an energy efficient building using electricity only.
- The increase of the share of renewable sources in the national electricity mix of the countries where Expleo operates.
- A significant decrease of global business flights by 18% in kilometres travelled compared to previous year.
- The reduction by more than 50% of the Capex acquisition amount for IT equipment, by switching to a new renting service model in several countries.

Biogenic Emissions of CO₂

Expleo discloses that biogenic emissions of CO₂ from the combustion or biodegradation of biomass are not included in its Scope 1 GHG emissions. The amount of such biogenic emissions reported is 138 tCO₂.



Consolidated GHG Emissions

RETROSPECTIVE				MILESTONE AND TARGET YEAR			
	BASE YEAR 2023	2024 (N)	% N/N-1	2025	2030	2040	ANNUAL % TARGET/ BASE YEAR
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (tCO ₂ e)	2,848	3,008	+5.6%	2,343	1,082	618	-5%
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	0	0	0				
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions (tCO ₂ e)	3,711	3,333	-10.2%	3,189	2,389	1,983	-3%
Gross market-based Scope 2 GHG emissions (tCO ₂ e)	3,329	3,062	-8%	2,378	0	0	-6%
Significant Scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ e)	27,291	23,348	-14.4%	25,407	18,132	5,516	-5%
1 Purchased goods and services	2,020	1,252	-38.1%				
2 Capital goods	4,130	2,790	-32.4%				
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	912	1,878	+105.9%				
4 Upstream transportation and distribution	0	0	0				
5 Waste generated in operations	179	148	-17.3%				
6 Business traveling	6,893	5,215	-24.3%				
7 Employee commuting	10,713	9,505	-11.3%				
8 Upstream leased assets	2,444	2,560	+4.7%				
9 Downstream transportation	NA	NA	NA				
10 Processing of sold products	NA	NA	NA				
11 Use of sold products	0	0	0				
12 End-of-life treatment of sold products	NA	NA	NA				
13 Downstream leased assets	NA	NA	NA				
14 Franchises	NA	NA	NA				
15 Investments	NA	NA	NA				
Total GHG emissions							
Total GHG emissions (location-based) (tCO ₂ e)	33,851	29,689	-12%	30,939	21,603	8,117	-4%
Total GHG emissions (market-based) (tCO ₂ e)	33,468	29,418	-12%	30,128	19,214	6,133	-5%

* The location-based emissions value considers projected growth and current projections for country specific renewable energy mix rates up to 2040.

** The market-based emissions values considers SBTi near term and long-term targets.
Categories marked with NA are not significant for Expleo and are not measured.

GHG INTENSITY BASED ON NET REVENUE

GHG INTENSITY PER NET REVENUE*	2023	2024	% N/N-1
Total GHG emissions (location-based) per net revenue (in tCO ₂ e/million euros)	24.21	21.10	-12.8%
Total GHG emissions (market-based) per net revenue (in tCO ₂ e/million euros)	24.14	20.91	-13.4%

* The value of net revenue from activities used as denominator of the above energy intensity ratio corresponds to the revenue indicated in page 3 of the consolidated financial statements.
The value of the GHG emissions used as numerator corresponds to Expleo's full GHG inventory as indicated in the Consolidated GHG Emissions table above.

2.2.10 GHG removals and GHG mitigation projects financed through carbon credits [E1-7]

Expleo did not have GHG removals or GHG mitigation projects financed through carbon credits during the reporting period.

2.2.11 Internal carbon pricing [E1-8]

Expleo did not implement any internal carbon pricing during the reporting period.

2.2.12 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities [E1-9]

According to ESRS 1 appendix C (List of phased-in Disclosure Requirements), Expleo omits to disclose E1-9 information.





2.3 Resource use and circular economy [E5]

Associated IRO:

- I+** Eco-design and delivery of services to limit resource use by its clients
- O** To gain market share by helping customers to increase their circular economy / eco-design / digital sobriety, improving their environmental footprint

2.3.1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities [ESRS 2 IRO-1]

Expleo has conducted a double materiality assessment to identify impacts, risks and opportunities across its entire value chain regarding the use of resources and circular economy, as described in 1.4.

As an Engineering, Technology and Consulting services company, Expleo identified a material opportunity in relation with resource use and circular economy and no material impacts or risks.

Expleo provides a growing range of services assisting its clients with eco-design, life cycle analysis, maintainability and recyclability services for their products and industrial processes, which have a significant positive impact on its downstream value chain, to reduce its resource use and to implement circular economy-related tools and processes.

Expleo's operations use very limited resources (mainly IT equipment, paper, packaging material and water), generate minimal waste and have consequently no material impact nor risk associated. Nevertheless, the Group, being highly committed to protecting the environment, decided to implement policies and metrics corresponding to its own resource use and waste management impacts, even not being material.

2.3.2 Policies related to resource use and circular economy [E5-1]

Expleo published a Group Environmental Policy to manage resource use and embrace circular economy principles which includes the following:

- Offer solutions and services to clients helping them with their sustainability transition, which includes resource efficiency and circularity.
- Eliminate progressively the use of fossil fuel from all its operations.
- Reduce resource consumption through sobriety principles applied in Expleo's operations globally, including energy, paper, and water.
- Decrease waste generation, with specific attention given to electronic devices and supplier packaging.
- Deploy a Group Environmental Management System (EMS) that complies with ISO 14001 and implement best practices at all sites.

- Extend the focus on resource use and circularity into its supply chain by embedding related criteria within its Procurement Policies and supplier relationships.
- Raise employee awareness and knowledge of environmental issues through education and guidance on specific environmental best practices relating to the use of resources and waste management.

2.3.3 Actions and resources related to resource use and circular economy [E5-2]

Supporting customers in their transition to circular economy

In 2024, Expleo continued developing and delivering services to customers in the areas of eco-design, life cycle analysis, digital sobriety, supply chain sustainability. It contributed to increase the share of Taxonomy-aligned revenue as shown in 2.1.

Reducing resource use and waste through the circular economy

Expleo actively participates in the circular economy wherever possible, aiming to minimize the environmental impact associated with resource use. The company focuses on identifying opportunities to recycle materials or reduce waste volumes when products or components cannot be reintroduced into circulation.

Expleo continues deploying waste monitoring, selective sorting, recycling, and reduction initiatives such as replacing single-use items with reusable ones, recycling paper and water (for irrigation), repurposing computers and electronic equipment and expanding electronic waste recycling procedures. The company strives to recycle as much cardboard and plastic waste as possible, despite their small volumes (from suppliers packaging, food wrapping or PET drinks bottles). Expleo also incorporates circular principles by renting electronic equipment from suppliers who commit to giving the products a second life.

Engaging with the Supply Chain

Resource use and circular economy requirements are included in the Global General Terms and Conditions of purchase, Service Framework Agreements, and Requests for Proposal (RFPs).

This approach allows Expleo to ensure its suppliers adhere to environmental standards, minimize negative environmental effects, and comply with relevant laws and Expleo's environmental demands throughout the product life cycle, covering design, manufacture, use, disposal, and recycling. These criteria are integrated into the processes for supplier selection, evaluation, and audits. In addition, the Procurement teams receive specific training on sustainable procurement to integrate these considerations effectively.

Raising employee awareness

To boost employee awareness, Expleo conducts regular communication campaigns on environmental preservation and eco-friendly habits to reduce resource consumption and waste. Expleo also provides a global sustainability module to all new hires as part of onboarding.

2.3.4 Targets related to resource use and circular economy [E5-3]

Expleo has set voluntary specific targets related to resource use and the circular economy as part of its broader sustainability strategy.

To minimise its environmental footprint, Expleo has set the following targets for its own operations:

- Develop solutions and consulting expertise in the fields of Eco-design and Circularity and thereby achieve 27% share of Taxonomy-aligned revenue by 2025, as indicated in 2.1.
- No energy consumed for operations must come from fossil sources by 2030.
- Reduce waste production to cut GHG emissions from waste processing by 90% by 2040 compared with 2023 base year.

2.3.5 Resource inflows [E5-4]

Expleo's main resource inflows are IT equipment with their packaging, paper, water for hygiene and drinking purposes, in relatively small volumes.

Expleo does not use plastic in its operations. However, the company may receive plastics and cardboard packaging from its suppliers for purchased goods. These plastics and cardboard are reused internally for delivery purposes or if not possible, they are classified as waste and directed toward recycling efforts.

Water consumption data, even though not material, are collected from direct measurements or estimates in every country where Expleo operates.

2.3.6 Resource outflows [E5-5]

The main resource outflows are the waste generated in operations, in relatively small volumes, composed of:

- Non-hazardous waste: paper, cardboard and plastics from supplier packaging, PET drinks bottles, metal cans, food scraps.
- Hazardous waste: WEEE, batteries.
- Wastewater in the same proportion as the water consumed for hygiene use (hand wash, toilet, shower, occasional cleaning of small dishes).

All waste is handled by third-party waste collection and treatment companies (local authority or private companies) either for recycling or for end-of-life treatment.

Non-hazardous waste

Non-hazardous waste data are collected from direct measurements or estimates in every country where Expleo operates. The total quantity of non-hazardous waste produced has been reduced significantly in 2024 compared to 2023.

Hazardous waste

Electronic waste is managed by the IT department of each Expleo entity which establishes local partnerships with third-party companies specialised in the re-use or recycling of computers and electronic equipments.

2024 TOTAL AMOUNT OF WASTE

WASTE	WEIGHT (TONS)	RECYCLED (%)
Non-hazardous waste	255*	15%**
Hazardous waste	9	46%***
Waste water	37,230 (m³)****	

- * For Expleo entities that do not measure waste generation, an average of 100g of non-hazardous waste per person per office day is assumed when lunch is typically eaten out, or 200g when lunch is usually consumed at the office. Recycling values consist of paper/ cardboard, plastic and metal.
- ** The value reported for Non-hazardous recycling corresponds to the Expleo sites that are certified under the ISO 14001 standard. Although additional sites may produce additional recycling, this is not verified.
- *** The value reported for Hazardous waste recycling corresponds to verified and certified E-waste recycling. Although additional sites may produce additional recycling, this is not verified. The total amount of E-waste is 7.3 tons.
- **** For Expleo entities that do not obtain measured consumption data, an estimated 24 litres of water per person per office day was used for estimated consumption (for hygiene and drinking purposes). In 2024, the Group's total water consumption was 37,326 m³ – a significant decrease from 2023.

2.3.7 Anticipated financial effects from material resource use and circular economy-related risks and opportunities [E5-6]

According to ESRS 1 appendix C (List of phased-in Disclosure Requirements), Expleo omits to disclose E5-6 information.



Social information

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3.1 Own workforce [S1]

Associated IRO:

- I+** Enhanced working conditions and employee development
- I-** Exposure of employees to accidents in their workplace
- R** High turnover of the employees / voluntary attrition
- O** Improved financial performance for the Group due to enhanced employee development and fulfilment

3.1.1 Interests and views of stakeholders [ESRS 2 SBM-2]

Expleo is absolutely convinced that listening to its employees is the most effective way to identify and address their needs. Everywhere it operates, Expleo fosters open dialogue and encourages transparent discussions between managers and team members. In several countries, the company also has employee representatives.

From onboarding to annual reviews and exit interviews, from social dialogue with employee representatives or from the results of employee satisfaction surveys, employees' interests and views are gathered at every stage. They have been considered during the double materiality assessment (DMA) process as described in 1.3.2, to inform its strategy and business model.

3.1.2 Material impacts, risks and opportunities and their interaction with strategy and business model [ESRS 2 SBM-3]

Employees play an essential role in Expleo's strategy and in achieving its objectives. Their skills and engagement are crucial to design and deliver high-quality solutions and services for customers globally.

As an Engineering, Technology and Consulting services company, Expleo operates in a sector in which competition for talent is quite intense. Expleo places talent attraction, development and retention along with employee engagement at the centre of its strategy and business model to deliver long-term value creation.

Employees' development and engagement foster competitiveness and sustainable growth, while high voluntary attrition represents a strategic challenge in terms of delivery continuity and maintaining know-how.

Furthermore, by protecting employees' health, safety and well-being and ensuring a diverse and inclusive work environment, Expleo enables its own workforce to fulfil its potential and contribute to the sustainable growth strategy with greater commitment and motivation.

Expleo's own workforce is composed of:

- Employees with permanent contract (97%) or fixed-term contract (3%).
- Self-employed professionals for project-based needs.
- And to a much lesser extent staff provided by third parties primarily engaged in employment activities.

All these categories are considered in the identification of material impacts, risks and opportunities.

Based on the nature of Expleo's operations, no significant risk of forced labour or child labour has been identified. Expleo maintains a strict ethical sourcing and third-party due diligence policy to mitigate potential exposure.

3.1.3 Policies related to own workforce [S1-1]

Expleo has established the following policies to respond to its social issues.

Labour and Human Rights Policy

Expleo's Labour and Human Rights Policy provides the foundation for all other social policies, ensuring that human rights principles are embedded into company's social practices across all its business operations and value chain.

Expleo's commitment to protecting human rights is grounded in international frameworks, such as the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and OECD Guidelines for Multinational Enterprises, and national legislation, including the UK Modern Slavery Act of 2015 and France's 2017 Duty of Care law, enabling a comprehensive and legally compliant approach to identifying and addressing human rights risks.

The Labour and Human Rights Policy applies to all Expleo employees, regardless of their role, location, or reporting line, and reflects the company's commitment to the following principles:

- Prohibit child labour and any form of forced or compulsory labour, including bonded labour, human trafficking, and modern slavery, ensuring that all employment relationships are voluntary.
- Ensure equal opportunity and protection from discrimination and harassment (see the Diversity and Inclusion Policy).
- Protect the health and safety of its employees, promote a healthy work-life balance, and respect all legal requirements on working hours and limits of overtime in all countries where it operates (see the Health & Safety Policy).
- Ensure adequate wage to all employees.
- Recognise freedom of association and the right of its employees to form representative bodies and participate in collective bargaining regarding working conditions. Employees are neither advantaged nor disadvantaged for either belonging or not belonging to a representative body. In entities where no representative bodies have been formed, Expleo is committed to maintaining a dialogue between the employees and the company.
- Apply responsible recruitment practices (see the Global Recruitment Policy).

The policy is periodically reviewed and updated by the Group Chief Human Resources Officer, the Group Compliance Director, and the Group CSR Director to ensure alignment with evolving standards and best practices.

Internal or external stakeholders can report any issues relating to the fulfilment of the rights and principles set out in Expleo's Labour and Human Rights Policy, through the company's confidential whistleblowing channel "Speak Up!" (see 3.1.5 and 4.1.3).

Diversity and Inclusion Policy

Expleo's Group Diversity and Inclusion (D&I) Policy aims to empower diversity within the organisation and ensure that all employees feel valued, included, and motivated. The policy covers, without limitation, protection against discrimination based on gender, ethnic origin, disability, sexual orientation, gender identity, age, and other protected grounds in accordance with applicable regulations and national laws.

It outlines Expleo's commitments as an employer, provides guidelines for employees as well as individuals who operate on behalf of Expleo, and details procedures for reporting violations or concerns. Importantly, through its Reports Management policy, Expleo prohibits retaliation against anyone who reports suspected violations or ethical concerns, fostering a culture of openness and trust (see 3.1.5 and 4.1.3).

Expleo's D&I policy specifically focuses on promoting gender equality and inclusion for all employees across its global operations. The company is committed to actively attracting and recruiting women, partnering with institutions and associations that support women in engineering and science.

The policy applies to the entire Expleo Group, covering employees, trainees, job applicants, and contingent workers, irrespective of their function or location. The policy is reviewed by the Chief Human Resources Officer, who is responsible for updating it to reflect current challenges and priorities.

Health and Safety Policy

Expleo prioritises the physical and mental safety of its employees through its Group Health and Safety (H&S) Policy, which complements local regulatory requirements.

Expleo commits to complying with local H&S regulations and ensuring a safe work environment for all employees, good working conditions, and prevention and awareness actions. Expleo's goal is to achieve zero accidents at work by managing the risks of all its activities through the implementation of an occupational health and safety management system compliant with ISO 45001, and in accordance with regulatory and contractual obligations.

The H&S policy applies to all Expleo entities worldwide and relies on the active involvement of all employees to play a daily role in the implementation of this policy.

Global Recruitment Policy

Expleo's Global Recruitment Policy sets out the standard principles and guidelines that govern its recruitment processes to ensure fairness, transparency, and compliance with local laws and regulations in all its entities. This policy ensures that all employment opportunities with Expleo are available freely, solely based on the merit of candidates.

Expleo's recruitment approach focuses on attracting talent to meet the company's skills and competency requirements, while ensuring employee retention through consistency and standardisation. It aims to sustain a diverse workforce, and provide a positive candidate experience by engaging individuals throughout the recruitment process. All recruitment activities are aligned with the goal of maintaining a strong employer brand and enhancing Expleo's reputation.

This policy applies to all employees and entities across Expleo, and its implementation is overseen by the Managing Director and Human Resources Director of each legal entity.

Job architecture and career model framework

To address the material issues of employee development and talent retention, Expleo has defined and implemented the Expleo Job Architecture, a structured, global framework that defines all the jobs across the organization. It encompasses the hierarchy of jobs across all divisions to include job levels, job families and job titling conventions to form the job catalogue. This architecture provides transparency and consistency in how jobs are defined and evaluated. By offering clear career progression paths and outlining expectations for each role, it empowers employees to navigate their careers and plan for growth within the company, contributing to higher engagement and retention.

This Job Architecture also supports the Expleo Career Model, which provides more detail on competencies, assessment, development and management of performance. It globally ensures equitable treatment and access to opportunities across all locations and business lines. It also provides a visual representation of the career paths to help employees plan their next career move within Expleo. This system enhances Expleo's ability to recruit, retain, and develop talent by aligning roles across geographies and enabling mobility, thereby reducing workforce-related risks and supporting long-term workforce sustainability.

3.1.4 Processes for engaging with own workforce and workers' representatives about impacts [S1-2]

Expleo is committed to engaging with employees throughout their career journey by providing consistent opportunities for feedback at every stage, from onboarding to exit. This includes initial feedback during onboarding, regular communication between employees and managers, formal performance and development reviews, and exit interviews. Through this continuous dialogue, Expleo fosters a culture of engagement, transparency, and continuous improvement.

To evaluate the employee experience, Expleo conducts the Great Place to Work® survey globally every two years, most recently in 2024. This global employee satisfaction survey collects their views on the company, including management, colleagues and projects. Conducted anonymously, employees can speak freely on topics that are important to them. This gives the company insight concerning employee satisfaction and engagement on topics such as management, work methods, communication, development, performance management, reward & recognition, and social & community. This feedback is then used to inform decision-making, measure policies' effectiveness, and screen for any potential future issues.

Managers play a key role in maintaining open dialogue with teams, and regular interactions are maintained between management and employee representatives. Expleo has negotiated collective bargaining agreements that cover critical topics such as working conditions, health and safety, skills management and training, remote working, social protection schemes, and diversity and inclusion.

These agreements serve as essential frameworks that define the company's rules and commitments to its workforce. They are regularly reviewed and updated in collaboration with employee representatives to ensure alignment with evolving needs and standards.



3.1.5 Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]

Expleo is committed to addressing any negative impacts on its workforce through robust processes that ensure effective management of policy breaches or misconduct, in compliance with labour laws. Three reporting options are available for employees to raise concerns:

- A secured external online whistleblowing platform “Speak Up!”, which is the preferred option and guarantees anonymity as defined in Expleo’s reports Management Policy (see 4.1.3). This platform can be accessed through both Expleo’s website and the Group intranet.
- Through their manager or Human Resources department.
- Through the Ethics and Compliance team.

These channels empower employees and external whistleblowers to safely report concerns like human rights abuses, discrimination, or harassment, with guaranteed anonymity and protection against retaliation.

Reports are managed systematically with impartial investigations by the Ethics and Compliance team, members of the Human Resources team, and as necessary, and always subject to strict confidentiality obligations, other managers or

employees, external firms, lawyers, etc. Expleo also provides remedies to affected individuals and reviews business relationships when needed, while continuously monitoring the effectiveness of its reporting systems to ensure employee awareness, trust, and a culture of transparency, accountability, and respect for human rights.

3.1.6 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions [S1-4]

In line with its policies, Expleo continues to deliver on the social commitments set out in its Ambition 2025 strategy.

Developing employees’ skills and careers

Expleo implements a comprehensive approach to employee development and continuous learning. Central to this strategy is the Expleo Academy, a global digital platform offering access to the “Learn@Expleo” catalogue, an extensive selection of training programmes designed to support both technical and soft skill development.

Also, Expleo has been driving strategic actions to strengthen retention, enhance employee experience, and maintain workforce continuity that the company actively manages through flexibility, personal development, and cultural initiatives.

A major achievement is the roll-out in early 2025 by the HR team of a new global HR system “My HR Essentials”, that integrates local HR processes, the company’s job architecture and career model, and employee data across Expleo. This global HR Information System, which is complemented by a global tool for recruitment, represents a significant step toward harmonising and improving efficiency of HR processes, consolidating reliable data, and enhancing the employee experience across the whole Expleo organisation.

These initiatives are tailored to meet diverse employee needs and are structured to ensure practical application in daily work, enhancing agility and preparedness in a dynamic business context.

Fostering diversity and inclusion

Expleo promotes diversity and inclusion (D&I) through a range of global and local initiatives.

To support women’s career growth and personal needs, Expleo offers mentoring programmes, extended maternity leave, and ensures fairness in promotions, salaries, and training opportunities.

Awareness campaigns are organized internally to highlight D&I topics, particularly during events such as International Women’s Day and International Women in Engineering Day.

As a global company, Expleo recognises that the countries where it operates have different D&I priorities. While the Group vision informs all initiatives, D&I efforts are also tailored to local needs.

For example, to support women at all stages of their careers and help them grow, countries such as Germany and India have launched local women’s networks and forums. They provide development opportunities and increase female employees’ visibility across departments. In France, the ‘Mission Handicap’ undertakes initiatives to promote diversity awareness and inclusion regarding people with disabilities.

Expleo made D&I and unconscious bias training mandatory for all recruiters and hiring managers, ensuring an equitable recruitment process. Additionally, cross-cultural intelligence training is provided to employees to enhance understanding and inclusiveness.



Promoting health & safety and work-life balance

Expleo is committed to eliminating physical risk from activities in all countries of operation. Each entity has established procedures for evaluating and identifying risks and implementing risk management plans. All managers and employees with site-related H&S responsibilities are properly trained to assess and handle risk effectively. Expleo's offices are equipped with H&S manuals, and several sites are certified to ISO 45001, demonstrating the company's commitment to workplace safety standards.

Workplaces are designed with employee well-being in mind. Expleo offers flexible conditions – including remote work arrangements – and encourages each person to find their personal work-life balance.

Expleo's remote work policy enables its employees to spend on average up to three days per week working from home. Expleo also maintains a “right to disconnect” policy, which mandates that employees respect each other's working hours across time zones.

Additionally, around the world, Expleo offers Employee Assistance Programmes to provide team members with personalised, anonymised support. Aid ranges from mental health services to online consultations.

Listening to and engaging with employees

Expleo conducted the Great Place to Work® employee satisfaction survey again in 2024 with a 74% participation rate which is 2pp higher than the previous 2022 survey. As a result, the overall satisfaction score reached 67%, and Expleo earned Great Place to Work® certification for 2024-2025 in 12 countries (Austria, India, Spain, Egypt, Ireland, Morocco, Romania, South Africa, Sweden, Portugal, UAE, USA) and 2 affiliates (Stirling Dynamics and Aerotec & Concept). This reflects Expleo's commitment to creating a supportive and inclusive workplace that values every employee's voice. The results at the country level have been communicated to the senior leadership teams, who are working closely with the HR team to further analyse local results and develop responding initiatives.

Additionally, Expleo conducts regular performance reviews that serve as structured opportunities for open dialogue between employees and management. These reviews facilitate feedback, goal setting, and career planning, reinforcing a culture of continuous improvement and personal growth. Through these actions, Expleo actively mitigates workforce-related risks, promotes engagement, and strengthens its capacity to seize opportunities linked to employee development.

3.1.7 Targets related to managing material negative impacts, advancing positive impacts and managing significant risks and opportunities [S1-5]

Expleo has selected several key metrics and associated targets to monitor its workforce priorities. The targets were presented to employees as part of the global Ambition 2025 sustainability strategy. The corresponding indicators are regularly monitored and presented to the Board on an annual basis. Expleo uses the assessment of the achievements to adjust its policies where necessary to achieve its targets.

INDICATOR	TARGET	DATE
Share of female employees*	35%	2030
Percentage of employees who received training during the year	90%	2025
Average number of training hours per employee in the year **	20+	2025
Employee satisfaction rate to Great Place to Work® survey	70%	2025

* Over the past three years, we have maintained a steady representation of 29% of women in our workforce, consistent with the average situation in the sector.

** The target of training hours per employee has already been repeatedly exceeded, demonstrating the level of investment of Expleo in training its employees.

3.1.8 Characteristics of the company’s employees [S1-6]

At the end of the reporting period, on 31 December 2024, the total number of employees was 17,768 in headcount. This figure includes all types of employment contracts.

NUMBER OF EMPLOYEES IN HEADCOUNT ON 31/12/2024, WITH BREAKDOWNS BY GENDER* AND MAIN COUNTRIES			
COUNTRY**	FEMALE	MALE	TOTAL HEADCOUNT on 31/12/2024
France	1,545	4,204	5,749
Germany	434	1,487	1,921
India	1,254	2,682	3,936
Romania	464	973	1,437
UK & Ireland	572	1,506	2,078
Rest of the world	907	1,740	2,647
Total	5,176	12,592	17,768

* Until 2024, Expleo used only the gender categories female and male in its HR reporting system. From 2025 onwards, reports will include “other” and those “not declared”, according to ESRS S1-6 AR 55 requirement.

** Including countries in which the company has 50 or more employees representing at least 10% of its total number of employees.

NUMBER OF EMPLOYEES IN HEADCOUNT ON 31/12/2024 BY CONTRACT TYPE, WITH BREAKDOWN BY GENDER

	FEMALE	MALE	TOTAL HEADCOUNT on 31/12/2024
Number of permanent employees	5,053	12,249	17,302
Number of temporary employees	123	339	462
Number of non-guaranteed hours employees	0	4	4

During the reporting period, 4,676 employees left the company.

The employee turnover rate in 2024 was 25.5%, calculated as number of employees who left the company / average headcount of the period.

3.1.9 Characteristics of non-employees in the undertaking’s own workforce [S1-7]

At the end of the reporting period, on 31 December 2024, Expleo’s own workforce included 213 self-employed people. The number of non-employees provided by third parties companies primarily engaged in employment activities is not available in 2024. However, it is quite low.

This will be completed in 2025. The use of non-employees in the company’s workforce remains fairly limited, in line with Expleo’s operational model, and is intended to cover specific project-based assignments and expertise-driven delivery functions.

3.1.10 Collective bargaining coverage and social dialogue [S1-8]

In 2024, Expleo had 44% of its total employees covered by collective bargaining agreements.

COVERAGE OF COLLECTIVE BARGAINING AND SOCIAL DIALOGUE			
COVERAGE RATE	COLLECTIVE BARGAINING COVERAGE: Employees – EEA	COLLECTIVE BARGAINING COVERAGE: Employees – non-EEA	SOCIAL DIALOGUE: Representation at Workplace – EEA only
	for countries with > 50 employees representing > 10% of the total workforce	estimate for regions with > 50 employees representing > 10% of the total workforce	for countries with > 50 employees representing > 10% of the total workforce
0-19%	Germany	India	
20-39%			
40-59%			
60-79%			Germany
80-100%	France		France

Expleo has no agreement with the company's employees for representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council or a Societas Cooperativa Europaea (SCE) Works Council.

3.1.11 Diversity metrics [S1-9]

GENDER AT TOP MANAGEMENT		
	HEADCOUNT on 31/12/2024	%
Number of female employees in top management	78	27.9%
Number of male employees in top management	202	72.1%
Total number of employees in top management	280	100%

Concerning the gender mix at senior management level, the company applies its notion of “Top Management” defined as executive roles in Expleo's job architecture and career model.

EMPLOYEE AGE DISTRIBUTION	
	HEADCOUNT on 31/12/2024
Number of employees under 30 years old	5,950
Number of employees between 30 and 50 years old	9,487
Number of employees over 50 years old	2,331

3.1.12 Adequate wages [S1-10]

Expleo remunerates its employees with competitive, performance-based compensation which may be complemented with additional benefits, based on objective policies.

Expleo is committed to pay at least the local legal minimum wage and intents to ensure adequate wage to all employees. Where no local legal minimum wage exists or where the minimum wage is excessively low, Expleo ensures that the wage paid is enough to maintain the dignity of its employees.

In the context of high sectoral competition for talent, Expleo's commitment to fair treatment is reflected in its remuneration practices, which involve conducting benchmarks on industry wages in several countries every other year and maintaining a complete dataset to ensure that salaries are competitive and consistent with employees' skill levels. Due to the nature and sector of its activity, the company's workforce is mainly made up of qualified professionals whose wage levels ensure a decent standard of living.

Going forward, Expleo intends to implement a process to demonstrate that all its employees receive an adequate wage, in accordance with the applicable recognised benchmarks, as required by the CSRD.

3.1.13 Social protection [S1-11]

All Expleo employees are covered by social protection against loss of income due to major life events, either through national public systems or through company-provided benefits, depending on the country of employment. This coverage includes protection in the areas of sickness, unemployment (during the period of employment at Expleo), employment injury and acquired disability, parental leave and retirement.

3.1.14 Persons with disabilities [S1-12]

At the end of the reporting period, on 31 December 2024, the percentage of employees with disabilities at Expleo was 1.72%.

3.1.15 Training and Skills Development metrics [S1-13]

TRAINING AND SKILLS DEVELOPMENT KPIs*	
2024	
Percentage of employees having participated in regular performance and career development reviews	80%
Percentage of employees having received training	85%
Average number of training hours per employee	24

* The breakdown by gender of training and skills development metrics is not available for 2024 reporting year in some legal entities of Expleo, and therefore not consolidated at Group level. This will be completed in 2025.

3.1.16 Health and safety metrics [S1-14]

H&S KPIs RELATED TO EXPLEO EMPLOYEES	
2024	
Share of employees covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines	100%
Number of fatalities as a result of work-related injuries and work-related ill health	0
Number of recordable work-related accidents	109
Rate of recordable work-related accidents *	3,7
Number of cases of recordable work-related ill health	3
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	2,710

* The rate of recordable work-related accidents is calculated by dividing the number of recordable work-related accidents by the total number of hours worked by Expleo's employees, then multiplied by 1,000,000.

3.1.17 Work-life balance metrics [S1-15]

All Expleo's employees are entitled to family-related leave through social policy and/or collective bargaining agreements.

WORK-LIFE BALANCE METRICS 2024			
	FEMALE	MALE	TOTAL HEADCOUNT on 31/12/2024
Entitled employees that took family-related leave	22%	23%	23%

3.1.18 Remuneration metrics (pay gap and total remuneration) [S1-16]

EXPLEO FRANCE* GENDER EQUALITY IN THE WORKPLACE INDEX 2024	
2024	
Gender equality score 2024 (scope: Expleo France)	89/100
Pay gap	39/40
Pay raise gap	20/20
Maternity leave raise	15/15
Promotion gap	15/15
Top 10 pays equity	0/10

* Expleo France scope represents 27% of the Group's total employees at 31/12/2024.

Gender pay gap

Expleo has not yet established a consolidated gender pay gap for the Group. While in some countries Expleo is required by law to report indicators relating to gender equality in the workplace, similar metrics are not available in all legal entities for 2024 reporting year. Going forward, Expleo will establish and calculate a global gender pay gap, as required by the CSRD.

Annual total remuneration ratio

Expleo has not yet established a consolidated annual total remuneration ratio for the Group. Going forward, Expleo will establish and calculate this ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual), as required by the CSRD.

3.1.19 Incidents, complaints and severe human rights impacts [S1-17]

During the reporting period, Expleo has not registered any incidents nor complaints of discrimination or severe human rights impacts.

Governance information

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4.1 Business conduct [G1]

Associated IRO:

- R** Data security and data protection risk (including personal data)
- O** Improved trust and reputation through ESG certification and external ratings

4.1.1 The role of the administrative, management and supervisory bodies [ESRS 2 GOV-1]

The EXCOM and senior management at Expleo are actively engaged in ensuring that effective measures are implemented and enforced across the entire Group to address issues related to business conduct. Their commitment is focused on preventing, detecting, and eliminating any potential instances of bribery or corruption, reflecting a strong dedication to maintaining ethical standards within the organisation. This proactive approach underscores their expertise and responsibility in managing such critical aspects of corporate governance, which are essential for upholding integrity and compliance in all business operations. Board members bring expertise in business conduct, supporting effective strategic oversight (see 1.2.1).

To ensure the effectiveness of the compliance model, Expleo has established an Ethics and Compliance Committee, at Group level, which meets quarterly and whenever necessary to oversee ethical governance. Its main responsibilities are to decide on updates to the Code of Conduct and related policies, monitor their implementation, and address any urgent issues related to their application. The members of this Committee are appointed by the EXCOM and represent various divisions and strategic

functions within the organisation. Selected members of the EXCOM participate in the Group Ethics and Compliance Committee, ensuring direct oversight at the highest level.

4.1.2 Description of procedures to identify and assess material impacts, risks, and opportunities [ESRS 2 IRO-1]

The analysis of impacts, risks, and opportunities regarding business conduct was developed as part of the double materiality assessment (DMA) across Expleo's entire value chain as described in section 1.4.

4.1.3 Business conduct policies and corporate culture [G1-1]

Expleo establishes and develops its corporate culture by ensuring that all employees, in every location, are responsible for complying with applicable laws, regulations, internal policies and codes of conduct, with particular attention to those related to ethics, anti-corruption, cybersecurity and personal data protection.

This comprehensive approach emphasises the importance of integrity and ethical behaviour in all aspects of the company's operations. By requiring adherence to these guidelines, Expleo fosters a culture of compliance and accountability, thereby promoting a positive and sustainable working environment.

Code of Conduct and compliance program

Expleo has established a Group-wide Code of Conduct, which sets out the fundamental principles and ethical standards that guide the company's operations.

The behaviours described in this Code of Conduct are based on fundamental principles to which Expleo is already firmly committed, such as the Universal Declaration of Human Rights, the 10 principles of the UN Global Compact, and the OECD Guidelines. It addresses key topics including respect for human rights, prevention of corruption and money laundering, protection of personal data and confidentiality, fair competition, compliance with local and international laws, and ethical treatment of clients, suppliers, and colleagues. The Code also addresses issues such as conflicts of interest, external employment, use of company assets, financial transparency, and environmental sustainability. The Code of Conduct is mandatory for all entities within Expleo and applies to all employees, as well as individuals acting on behalf of the Group. Suppliers are also required to adhere to a dedicated Supplier Code of Conduct.

The Code of Conduct is publicly available on Expleo's website, and it is also accessible via the intranet.

Additionally, Expleo maintains an integrated compliance program, leveraging key performance indicators (KPIs) and digital dashboards to monitor progress and ensure continuous improvement in ethical awareness and practices.

Cybersecurity and data protection

Information systems and digital solutions are key to driving the Group's strategy and growth going forward. As Expleo continues to grow internationally and embrace digital transformation with evolving threats, the protection of data and information systems remains a top priority. In today's inter-connected environment, any compromise of Expleo's IT infrastructure could have serious repercussions for its clients, partners, and business operations. The Group seeks to protect its businesses and expertise, ensure compliance with laws and regulations, and secure its strategic and financial data.

- **Information Security policy.** At Expleo, any data generated, accessed, stored, processed, or shared – whether in physical or digital form – during business is considered a valuable asset. This applies to information belonging to Expleo, its clients, or third parties. The Group Information Security Policy ensures such assets are managed responsibly and securely across all functions.
- **Data Protection policy.** This policy governs all forms of personal data processing, regardless of the nature or purpose of the data or whether

processing is manual or automated. It applies whether Expleo is acting as a data controller or a data processor and ensures comprehensive oversight of personal data management across the organisation.

Both policies are fully aligned with the ISO/IEC 27001 standard and meet industry-specific requirements such as TISAX or regional frameworks like the UK's Cyber Essentials Plus and the NIST Cybersecurity Framework in the United States.

The Group is committed to strengthening its data governance practices, enhancing protection against data loss, and improving secure access to internal systems.

The Group Data Protection Officer leads the organisation's data protection strategy, coordinating policy deployment, risk evaluations and oversight of data transfers and processing activities. Expleo is also working on automating data subject request management through dedicated digital tools, ensuring fast and transparent responses in line with evolving regulations.

Whistleblowing procedure

Expleo has implemented a whistleblowing procedure to identify, report, and investigate concerns about unlawful behaviour or actions contrary to its Code of Conduct. Beyond traditional reporting channels such as managers or employee

representatives, employees can issue alerts through a secured external online platform "Speak Up!" which ensures confidentiality and anonymity. Importantly, no employee is penalized, demoted, suspended, or discriminated against for reporting in good faith, thereby encouraging a transparent and supportive organisational culture.

This procedure is further detailed under the Reports Management Policy which applies globally. It empowers staff, former employees, job candidates, external stakeholders, facilitators, and commercial partners to report irregularities, including corruption, bribery, fraud, discrimination, and harassment, regardless of their status.

Expleo ensures that its whistleblowing policies and procedures align with relevant national and international laws. This alignment not only protects whistleblowers but also strengthens the company's reputation for transparency and fairness.

Employee training on business conduct

All employees are required to complete a mandatory online training session on the Expleo's Code of Conduct every two years, to ensure they are educated about the importance of adhering to ethical practices and reporting any misconduct. Additionally, all new recruits receive mandatory training on these topics as part of their onboarding process.

The company aims that 95% of its employees complete either in-person training or an e-learning module on its Code of Conduct. In 2024, 96% of employees had already undergone such training.

Similarly, as part of mandatory compliance training and onboarding program, all employees are also requested to complete online sessions on Competition Law and on Information security and Data protection, with the aim of at least 95% of employees completing them. In 2024, 94% of employees were trained in information security and data protection.

4.1.4 Management of relationships with suppliers [G1-2]

Expleo maintains a robust approach to managing its relationships with suppliers, focusing on fairness, transparency, and sustainability.

As an engineering, technology and consulting provider, Expleo's purchasing profile is focused on three areas:

- Services: consultancy, subcontracting, energy, travels and facility services.
- Goods: electronic equipment and day-to-day items.
- Outsourced digital services: cloud hosting and SaaS solutions.

Expleo's Sustainable Purchasing Policy and Supplier Code of Conduct

Through its Global Purchasing Policy, Expleo's approach to sustainable purchasing aims to consistently achieve the highest level of performance in accordance with recognized standards and best practice:

- Comply with all applicable international, national and local laws and regulations, contractual agreements and internationally recognized standards.
- Identify and prevent financial, environmental and social risks related to its activities and throughout its suppliers relationships.
- Provide sustainability training and awareness to all Expleo's purchasers.
- Work with suppliers and subcontractors which commit to comply with legal, social and environmental requirements of Expleo's Supplier Code of Conduct and to cascade these requirements to their own suppliers.

Through its Supplier Code of Conduct, Expleo transfers its own Code of Conduct, rules and standards to its supply chain. Business partners are expected to identify and prevent any human rights violations and environmental risks that may result from their operations.

Also, in accordance with the Group Contracting Policy and Third-Party Risk Management Policy, a due diligence is conducted using a compliance management software to apply a risk-based approach towards deciding whether to enter or maintain a business relationship.

Internally, Expleo's employees involved in purchasing activities receive training on sustainable procurement. In 2024, 100% of purchasers were trained in sustainability and responsible purchasing.

Promoting CSR across the value chain

Expleo has integrated Corporate Social Responsibility (CSR) criteria into its supplier selection, evaluation and audit procedures. The company also implements a global assessment process of its major suppliers' performance against social and environmental criteria and ask them to realize action plans to regularly improve their CSR efforts.

Through regular assessments and audits of supplier compliance with the code of conduct, Expleo ensures that its supply chain remains aligned with its values and sustainability targets, contributing positively to both environmental and social impacts.

4.1.5 Prevention and detection of corruption and bribery [G1-3]

Expleo implements a comprehensive anti-corruption compliance programme designed to prevent, detect, and address any allegations or incidents of corruption or bribery. This programme ensures that no unethical practices are tolerated within the organisation. Employees are provided

with an integrated digital tool enabling them to declare conflicts of interest, gifts, invitations, donations, and sponsorships, thereby promoting transparency and accountability. Additionally, this tool is used by the Ethics & Compliance department to manage the due diligence process, ensuring that the company collaborates only with third parties that comply with its ethical standards.

Anti-corruption Code of Conduct

Expleo has established an Anti-corruption Code of Conduct to raise awareness and provide employees with guidance on how to prevent corruption and influence peddling and what to do when faced with ethical dilemmas, ensuring:

- **Risk assessment and control.** Expleo conducts regular risk assessments to identify potential areas of vulnerability to corruption or bribery. These mappings inform the development and refinement of preventive and control measures and ensure that the company remains vigilant against emerging threats.
- **Small and responsible gifts and invitations.** In application of the Gifts and Invitations Policy, any gifts or invitations received or offered by employees are subject to prior review and approval. The Gifts and Invitations Prior Review and Approval System helps maintain fairness and prevents the misuse of company resources or the perception of favouritism.
- **Legitimate donations, sponsorships and patronages.** All donation and sponsorship activities are governed by strict guidelines outlined in the Donations Sponsorship and

Patronage Policy. Employees must follow these processes to ensure that such activities do not compromise the company's ethical stance.

- **Avoidance of conflict of interest.** To mitigate potential risks, Expleo has established a clear Conflict of Interest (COI) Policy. Employees must declare any conflicts of interest using the digital tool, allowing the organisation to identify and address potential issues proactively.
- **Doing business with trustworthy third-parties.** Expleo conducts due diligence according to its Third-Party Risk Management Policy and its Contracting Policy. Using a compliance management software application, Expleo evaluates third parties to ensure their compliance with ethical standards before engaging in business relationships. This step helps maintain integrity throughout the supply chain and partnerships.
- **Reporting of concerns.** Under the Reports Management Policy, employees are encouraged to report any concerns regarding non-compliance with the anti-corruption code through the dedicated secured "Speak Up!" platform, which serves as the primary channel for reporting outcomes to administrative, management, and supervisory bodies. This system facilitates open communication and ensures that all reports are handled confidentially and promptly. External parties may also report via the same portal. Employees can also report concerns internally via a manager, HR, or the Compliance Director.

Treatment of allegations

The Ethics & Compliance team assesses allegations' admissibility and, if accepted, initiates a formal investigation. This includes fact-finding, interviews, and evidence analysis. Investigations are carried out by individuals specifically appointed to handle the case, ensuring that anyone named in the report is excluded from the investigative process. Investigators are required to act with full impartiality and assess the facts objectively, based on the best available information. If the claim is substantiated, appropriate measures are recommended.

Procedural safeguards ensure confidentiality, allow for anonymous reporting, and protect whistleblowers from retaliation. All investigations are impartial and conducted with respect for due process and evidence integrity.

The Group Compliance Director provides regular updates to the Ethics and Compliance Committee on whistleblowing reports, including those involving corruption or bribery, thereby keeping the EXCOM and the Board informed of key issues and developments in line with Expleo's commitment to transparency and accountability.

To adapt to varying regulatory environments, the Ethics & Compliance department regularly reviews the Anti-corruption Code of Conduct to ensure continuous improvement and alignment with applicable laws and regulations across different

jurisdictions. In countries where stricter rules exist, local legal representatives may adopt country-specific adjustments, but only after obtaining approval from the Group Compliance Director, demonstrating a commitment to compliance while respecting regional specificities.

Awareness and training regarding corruption and bribery

Expleo communicates its anti-corruption programme to ensure awareness among relevant stakeholders. The Anti-corruption Code of Conduct and its associated policies are accessible in digital format on Expleo's intranet, making it easily reachable for all employees globally.

The mandatory trainings and onboarding program in place at Expleo, as presented in [G1-1] address these anti-corruption and anti-bribery topics. 94% of employees have completed this training.

Furthermore, Expleo has identified the internal functions that may be the most exposed to the risk of corruption and bribery (in particular country manager, sales and procurement functions) in order to provide them with a more specific training on these issues. 100% of the functions at risk were covered by this training program. The full Anti-corruption program, including the associated policies and the training, was presented to the Board and the EXCOM, as part of the prevention means deployed in Expleo's operations.

4.1.6 Incidents of corruption or bribery [G1-4]

In 2024, Expleo has not reported any convictions revealed by investigations of confirmed incidents of corruption or bribery.

4.1.7 Political influence and lobbying activities [G1-5]

Expleo does not engage in lobbying or any form of political influence activities. This principle is a core element of our ethical conduct framework. The Group General Secretary and General Counsel is responsible for ensuring compliance with this position across the organisation, reinforcing our commitment to independence, integrity, and transparency in all business relationships.

Expleo does not make financial or in-kind political contribution directly and indirectly. Expleo is not registered in the EU Transparency Register or in any national transparency register of a Member State, as the Group does not engage in lobbying activities.

No member of the EXCOM or the Supervisory Board has held a position within any public administration (including regulators) in the 2 years preceding the current reporting period. This contributes to maintaining Expleo's independence and avoiding potential conflicts of interest in its governance structure.

4.1.8 Payment practices [G1-6]

Expleo upholds transparent payment terms for suppliers, guaranteeing payment upon receipt of an accurate invoice in line with the firm order. These terms are detailed in our supplier contracts, as are the general terms and conditions applicable to each project.

Expleo has standard payment terms of 60 days after the date of issue of the invoice. In the particular case of Small and Medium-sized Enterprises (SMEs), Expleo may agree to shorter payment terms to avoid causing the supplier cash flow difficulties.

The average time taken to pay an invoice from the date when the contractual or statutory term of payment starts is monitored by each legal entity. This information is not consolidated at group level for 2024 fiscal year and will be collected and reported for 2025.

Expleo has no legal proceedings currently outstanding for late payments.

Appendix

C5.

List of material Disclosure Requirements Based on the Double Materiality Assessment

ESRS	MATERIAL DISCLOSURE REQUIREMENTS		SECTION
ESRS 2 General disclosures	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 the 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 performances in incentives 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	Interests and views of stakeholders	1.3.2
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1.3.3
	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	1.4.2
	IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	1.4.3
ESRS E1 Climate Change	E1.GOV-3	Integration of sustainability-related performance in incentive schemes	2.2.1
	E1-1	Transition plan for climate change mitigation	2.2.2
	E1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	2.2.3
	E1.IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	2.2.4
	E1-2	Policies related to climate change mitigation and adaptation	2.2.5
	E1-3	Actions and resources in relations to climate change policies	2.2.6
	E1-4	Targets related to climate change mitigation and adaptation	2.2.7
	E1-5	Energy consumption and mix	2.2.8
	E1-6	Gross Scopes 1,2,3 and Total GHG emissions	2.2.9
	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	2.2.10
	E1-8	Internal carbon pricing	2.2.11
	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	2.2.12

ESRS	MATERIAL DISCLOSURE REQUIREMENTS		SECTION
ESRS E5 Resource use and circular economy	E5.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	2.3.2
	E5-2	Actions and resources related to resource use and circular economy	2.3.3
	E5-3	Targets related to resources use and circular economy	2.3.4
	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	2.3.7
ESRS S1 Own Workforce	S1.SBM-3	Material impacts, risks and opportunities and their interaction of with strategy and business model	3.1.2
	S1-1	Policies related to own workforce	3.1.3
	S1-2	Processes for engaging with own workforce and workers' representatives about impacts	3.1.4
	S1-3	Processes to remediate negative impact and channels for own workforce to raise concerns	3.1.5
	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	3.1.6
	S1-5	Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities	3.1.7
	S1-6	Characteristics of the Undertaking's Employees	3.1.8
	S1-7	Characteristics of non-employees in the undertaking's own workforce	3.1.9
	S1-13	Training and Skills Development metrics	3.1.15
	S1-14	Health and safety metrics	3.1.16
	S1-15	Work-life balance metrics	3.1.17
	S1-16	Remuneration metrics (pay gap and total remuneration)	3.1.18
	S1-17	Incidents, complaints and severe human rights impacts	3.1.19
ESRS G1 Business Conduct	G1.GOV-1	The role of the administrative, management and supervisory bodies	4.1.1
	G1-1	Business conduct policies and corporate culture	4.1.3
	G1-3	Prevention and detection of corruption or bribery	4.1.5
	G1-4	Incidents of corruption or bribery	4.1.6
Entity specific		Cyber security	4.1.3
		Sustainable innovation	1.3.1
		R&D	1.3.1, 4.1.3

List of Datapoints in cross-cutting and topical standards that derive from other EU legislation

MATERIAL DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (5), Annex II		1.2.1
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		1.2.1
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				1.2.4
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		non-material
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		non-material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		non-material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		non-material
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	2.2.2
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		2.2.2
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		2.2.7
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex 1				2.2.8
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				2.2.8

MATERIAL DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex I				non material
ESRS E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex I	Article 449a; Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/ 2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		2.2.9
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex I	Article 449a Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		2.2.9
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	2.2.7
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		2.2.4
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			2.2.4
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			2.2.8
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		2.1
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				3.1.2
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				3.1.2
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				3.1.3
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		1.2.4 3.1.3
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				3.1.3
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				3.1.3

MATERIAL DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				4.1.3
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		3.1.16
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				3.1.16
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		3.1.18
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				3.1.18
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				3.1.19
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12(1)		3.1.19 4.1.3
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex I				4.1.3
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex I			ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	4.1.3
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	ESRS G1-4 Fines for violation of Anti-corruption and anti-bribery laws paragraph 24 (a)	4.1.3 4.1.5
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex I			ESRS G1-4 Standards of Anti-corruption and anti-bribery paragraph 24 (b)	4.1.3 4.1.5

Taxonomy turnover reporting table as requested by Taxonomy annex 8

EXERCICE N	2024		SUBSTANTIAL CONTRIBUTION CRITERIA							DNSH CRITERIA “DOES NOT SIGNIFICANTLY HARM” (h)									
	Code (2)	Turnover (3) Proportion of Turnover year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Minimum safeguards (17)				
Economic Activities (1)																	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
	ME	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	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)																			
Engineering, technology and consulting services	362	25.8%	Y	N	N	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	23.2%	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	362	25.8%	24.9%	0%	0%	0.1%	0.8%	0%	Y	Y	Y	Y	Y	Y	Y	Y	23.2%		
Of which enabling	362	25.8%	24.9%	0%	0%	0.1%	0.8%	0%	Y	Y	Y	Y	Y	Y	Y	Y	23.2%	E	
Of which transitional	0	0%								Y	Y	Y	Y	Y	Y	Y	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
			EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)											
Engineering, technology and consulting services	996	70.8%	EL	EL	EL	EL	EL	N/EL								73.9%			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	996	70.8%															73.9%		
Turnover of Taxonomy-eligible activities (A.1+A.2)	1,358	96.6%															97.1%		
B- TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities	48	3.4%																	
Total (A + B)	1,407	100%																	

Material Metrics table for the reporting year

ESRS	DR	NAME	DATA/INFORMATION	2024
GENERAL DISCLOSURES				
ESRS 2 General disclosures	GOV-1	Number of executive members of the administrative, management and supervisory bodies	Members of EXCOM including the CEO	11
	GOV-1	Number of non-executive members	Members of the Supervisory Board	6
	GOV-1	Board's gender diversity ratio	Women in the Supervisory Board Women in the EXCOM	33% 27%
	GOV-1	Percentage of independent board members	Independent members in the Supervisory Board	17%
	GOV-3	Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	For the CEO: variable remuneration dependent on achieving sustainability-related objectives For the EXCOM: variable remuneration linked to sustainability-related performance	10% 10% to 30%
	SBM-1	Total number of employees	Headcount at the end of the reporting period	17,768
	SBM-1	Total revenue	Million euros	1,407

ESRS	DR	NAME	DATA/INFORMATION	2023	2024
ENVIRONMENTAL INFORMATION					
ESRS E1 Climate Change	E1-4	Progress on SBTi Near-term targets	NT-ABS1 Scope 1&2 absolute emissions (tCO ₂ e)	5,994 tCO ₂ e	5,638 tCO ₂ e
			NT-INT1 Scope 3 intensity tCO ₂ e/FTE	1.1 tCO ₂ e/FTE	0.92 tCO ₂ e/FTE
	E1-5	Energy consumption and mix	1 Total fossil energy consumption (MWh)*	5,592	6,010
			a) Share of fossil sources in total energy consumption (%)	39%	43%
			2 Consumption from nuclear sources (MWh)	711**	764
			b) Share of consumption from nuclear sources in total energy consumption (%)	5%**	5%
			3 Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	0	0
			4 Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	7,914	7,409
			5 Consumption of self-generated non-fuel renewable energy (MWh)	Not tracked	16
			6 Total renewable energy consumption (MWh) (calculated as the sum of lines 3 to 5)	7,914	7,425
			c) Share of renewable sources in total energy consumption (%)	56%	52%
			7 Total energy consumption (MWh) (calculated as the sum of lines 1, 2, and 6)	14,217	14,199

* Mobile combustion fuel is reported separately, see 2.2.9.
** Not tracked, assumed similar percentage to 2024 to calculate share in point 2.

ESRS	DR	NAME	DATA/INFORMATION	2023	2024
ESRS E1 Climate Change	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Scope 1 GHG emissions		
			Gross Scope 1 GHG emissions (tCO ₂ e)	2,848	3,008
			Scope 2 GHG emissions		
			Gross location-based Scope 2 GHG emissions (tCO ₂ e)	3,711	3,333
			Gross market-based Scope 2 GHG emissions (tCO ₂ e)	3,329	3,062
			Significant Scope 3 GHG emissions		
			Total Gross indirect (Scope 3) GHG emissions (tCO ₂ e)	27,291	23,348
			1 Purchased goods and services	2,020	1,252
			2 Capital goods	4,130	2,790
			3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	912	1,878
			4 Upstream transportation and distribution	0	0
			5 Waste generated in operations	179	148
			6 Business traveling	6,893	5,215
			7 Employee commuting	10,713	9,505
			8 Upstream leased assets	2,444	2,560
			9 Downstream transportation	NA	NA
			10 Processing of sold products	NA	NA
			11 Use of sold products	0	0
			12 End-of-life treatment of sold products	NA	NA
			13 Downstream leased assets	NA	NA
			14 Franchises	NA	NA
			15 Investments	NA	NA
			Total GHG emissions		
			Total GHG emissions (location-based) (tCO ₂ e)	33,851	29,689
			Total GHG emissions (market-based) (tCO ₂ e)	33,468	29,418
			Categories marked with NA are not significant for Expleo and are not measured		
	E1-6	Percentage of Scope 1 GHG emissions from regulated emission trading schemes		0	0
	E1-6	Biogenic emissions of CO ₂ from combustion or bio-degradation of biomass not included in Scope 1 GHG emissions		151 tCO ₂	138 tCO ₂
	E1-6	Biogenic emissions of CO ₂ from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions	No data for the reporting year	-	-
	E1-6	Biogenic emissions of CO ₂ from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions	No data for the reporting year	-	-

ESRS	DR	NAME	DATA/INFORMATION	2023	2024
ESRS E1 Climate Change	E1-6	Percentage of contractual instruments, Scope 2 GHG emissions		29.45% (all bundled)	25.27% (all bundled)
	E1-6	Percentage of GHG Scope 3 calculated using primary data		65%	72%
	E1-6	GHG emissions intensity (total GHG emissions per net revenue)	Total GHG emissions (location-based) per net revenue (in tCO ₂ e/million euros)	24.21	21.1
			Total GHG emissions (market-based) per net revenue (in tCO ₂ e/million euros)	24.14	20.91
	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	No data for the reporting year	-	-
	E1-8	Internal carbon pricing	No data for the reporting year	-	-
	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	See Taxonomy table for the financial effect on revenue in the reporting period		
ESRS E5 Resource Use and Circular Economy	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	See Taxonomy table for the financial effect on revenue in the reporting period		

				2024		
ESRS	DR	NAME	DATA/INFORMATION	FEMALE	MALE	TOTAL headcount
SOCIAL INFORMATION						
ESRS S1 Own Workforce	S1-6	Characteristics of the Undertaking's Employees: - Number of employees by gender - Number of employees (headcount at the end of the reporting period) - Number of employees in main countries	France	1,545	4,204	5,749
			Germany	434	1,487	1,921
			India	1,254	2,682	3,936
			Romania	464	973	1,437
			UK & Ireland	572	1,506	2,078
			Rest of the world	907	1,740	2,647
			Total	5,176	12,592	17,768
	S1-6	Average number of employees (headcount)				18,332.5
	S1-6	Number of employees who have left the company				4,676

ESRS	DR	NAME	DATA/INFORMATION	2024		
				FEMALE	MALE	TOTAL headcount
ESRS S1 Own Workforce	S1-6	Percentage of employee turnover	Number of employees who left the company / average headcount of the period			25.5%
	S1-6	Number of employees in headcount at the end of the reporting period, by contract type, with breakdown by gender	Number of permanent employees	5,053	12,249	17,302
			Number of temporary employees	123	339	462
			Number of non-guaranteed hours employees	0	4	4
	S1-7	Number of non-employees in own workforce	Self-employed people			213
	S1-13	Training and skills development metrics	Percentage of employees having participated in regular performance and career development reviews			80%
			Percentage of employees having received training			85%
			Average number of training hours per employee			24
	S1-14	Health and safety metrics to Expleo employees	Share of employees covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines			100%
			Number of fatalities as a result of work-related injuries and work-related ill health			0
			Number of recordable work-related accidents			109
			Rate of recordable work-related accidents*			3.7
			Number of cases of recordable work-related ill health			3
			Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health			2,710
	S1-15	Work-life balance metrics	Percentage of employees entitled to take family-related leave			100%
			Entitled employees that took family-related leave	22%	23%	23%
	S1-16	Gender pay gap	Gender equality score 2024 (scope: Expleo France)			89/100
			Pay gap			39/40
			Pay raise gap			20/20
			Maternity leave raise			15/15
			Promotion gap			15/15
			Top 10 pays equity			0/10
	S1-16	Annual total remuneration ratio	No data for the reporting year			-
	S1-17	Number of incidents or complaints of discrimination or severe human rights impacts	Number of incidents or complaints registered during the reporting period			0

* The rate of recordable work-related accidents is calculated by dividing the number of recordable work-related accidents by the total number of hours worked by Expleo's employees, then multiplied by 1,000,000.

ESRS	DR	NAME	DATA/INFORMATION	2024
GOVERNANCE INFORMATION				
ESRS G1 Business Conduct	G1-1	Training on business conduct	Employees trained on the Code of Conduct Employees trained on Information Security & Data Protection	96% 94%
	G1-3	Prevention and detection of corruption or bribery Percentage of functions-at-risk covered by training programmes	Employees trained on anti-corruption and anti-bribery The functions at risk who received a more specific training on these topics	94% 100%
	G1-4	Number of convictions for violation of anti-corruption and anti-bribery laws		0

ESRS	DR	NAME	DATA/INFORMATION	2024
ENTITY SPECIFIC INFORMATION				
Entity Specific	Cyber security	Training on cyber security	Employees trained on Information Security & Data Protection	94%
	Sustainable innovation	Anticipated financial effect from solutions coming from our Innovation and R&D activities	No data for the reporting year	-
	R&D	Anticipated financial effects due to lack or absence of a positioning on research and innovation activities (breakthrough or continuous improvement)	No data for the reporting year	-

GRI-standards and ESRS Correspondence table

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS		ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 2 General Disclosures 2021	2-1	Organizational details	See requirements of Directive 2013/34/EU		
	2-2	Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i		
	2-4	Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)		
	2-6	Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)		
	2-7	Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52		
	2-9	Governance structure and composition (2-9-a [for public-interest entities only], 2-9- b, 2-9-c-i, c-ii, c-v to c-viii)	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public interest entities.		
	2-12	Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)		
	2-13	Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)		
	2-14	Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)		
	2-16	Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)		
	2-17	Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23		
	2-19	Remuneration policies (2-19-a [for listed undertakings only] and 2- 19-b)	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings		
	2-22	Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)		
	2-23	Policy commitments (2-23-a-i and a-iv; 2-23-b, 2-23-d, 2-23-e, 2-23-f)	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS G1 G1-1 §7 and §AR 1 (b)		
	2-24	Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS G1 G1-1 §9 and §10 (g)		
	2-25	Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31		
	2-26	Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)		
	2-29	Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28		
	2-30	Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS		ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 3 Material Topics 2021	3-1	Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv		
	3-2	List of material topics	ESRS 2 SBM-3 §48 (a) and (g)		
	3-3	Management of material topics	ESRS 2 SBM-1 § 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR- A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c)		
GRI 204 Procurement Practices 2016	3-3	Management of material topics	ESRS G1 G1-2 §12		
GRI 205 Anti-corruption 2016	3-3	Management of material topics	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)		
	205-1	Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	(1b)	GRI 205-1 requires quantitative data on the extent of the risk assessment. ESRS G1-3 §AR 5 is a narrative disclosure.
	205-2	Communication and training about Anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	(1b)	See GRI 205-1.
	205-3	Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25		
GRI 301 Materials 2016	3-3	Management of material topics	ESRS E5 E5-1 §12; E5-2 §17; E5- 3 §21		
	301-2	Recycled input materials used	ESRS E5 E5-4 §31 (c)		
GRI 302 Energy 2016	3-3	Management of material topics	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33		
	302-1	Energy consumption within the organization (302-1-a, b, c, e and g)	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	(2b)	Differences exist between the two in how energy consumption data is aggregated and disaggregated.
	302-3	Energy intensity	ESRS E1 E1-5 §40 to §42		
	302-4	Reduction of energy consumption	Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2a)	
	302-5	Reductions in energy requirements of products and services	"Energy" is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2a)	
GRI 305 Emissions 2016	3-3	Management of material topics and GRI 305 1.2	ESRS E1 E1-2 §22; E1-3 §26; E1- 4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20	(2a)	GRI 305 requirement 1.2 requires reporting the type and scheme of which offsets are part.
	305-1	Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)		
	305-2	Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)		
	305-3	Other indirect (Scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)		
	305-4	GHG emissions intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	(1a)	GRI 305-4 requires reporting the intensity ratio for Scope 3 GHG emissions separately from Scope 1 and Scope 2. ESRS requires reporting the intensity ratio for the total GHG emissions.
	305-5	Reduction of GHG emissions (305-5-a, c and 2.9.5)	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56		

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS		ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 306 Waste 2020	3-3	Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21		
	306-1	Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30		
	306-2	Management of significant waste-related impacts (306-2-a and c)	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)		
	306-3	Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40	(1b)	GRI 306-3 requires quantitative data (i.e., a breakdown of the composition of the waste in metric tons). ESRS E5-5 §38 requires a narrative disclosure.
GRI 401 Employment 2016	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
	401-1	New employee hires and employee turnover (401-1-b)	ESRS S1 S1-6 §50 (c)	(1a)	GRI 401-1-b requires breakdowns by age group, gender, and region.
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees (401-2-a-ii, a-iii, a-iv, a-v and b)	ESRS S1 S1-11 §74; §75; §AR 75		
	401-3	Parental leave (401-3-a and b)	ESRS S1 S1-15 §93	(1a)	GRI 401-3 covers parental leave. ESRS S1-15 covers family-related leave. Parental leave is one of the types of family-related leave. GRI 401-3-a requires a breakdown by gender for the parental leave.
GRI 402 Labor/Management Relations 2016	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
	402-1	Minimum notice periods regarding operational changes	“Social dialogue” and “Collective bargaining” are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
GRI 403 Occupational Health and Safety 2018	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
	403-1	Occupational health and safety management system (403-1-a)	ESRS S1 S1-1 §23	(1a)	GRI 403-1-a requires reporting the legal requirements and management system standards on which the system is based. This information is not required in ESRS as this is regulated within the European Union.
	403-3	Occupational health services	“Health and safety” and “Training and skills development” are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-4	Worker participation, consultation, and communication on occupational health and safety	“Health and safety” and “Training and skills development” are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-5	Worker training on occupational health and safety	“Health and safety” and “Training and skills development” are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-6	Promotion of worker health	“Social protection” is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	(2b)	
	403-8	Workers covered by an occupational health and safety management system (403-8-a and b)	ESRS S1 S1-14 §88 (a); §90	(2c)	

GRI STANDARDS	GRI DISCLOSURES AND REQUIREMENTS		ESRS DISCLOSURE REQUIREMENTS	NOTES	EXPLANATION
GRI 404 Training and Education 2016	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
	404-1	Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84		
	404-2	Programs for upgrading employee skills and transition assistance programs (404-2-a)	ESRS S1 S1-1 §AR 17 (h)		
	404-3	Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84		
GRI 405 Diversity and Equal Opportunity 2016	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
	3-3	Management of material topics	ESRS S1 §24 (a)		
	405-1	Diversity of governance bodies and employees (405-1-a-i and iii, 405-1-b)	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	(1a)	GRI 405-1-b requires breakdowns by employee category.
GRI 406 Non-discrimination 2016	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
GRI 407 Freedom of Association and Collective Bargaining 2016	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
GRI 408 Child Labor 2016	3-3	Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c)		
GRI 415 Public Policy 2016	3-3	Management of material topics	ESRS G1 G1-5 §27		
	415-1	Political contributions	ESRS G1 G1-5 §29 (b)		

(1a) Differences in granularity: GRI requires further breakdowns or granularity.

(1b) Differences in data type: GRI requires quantitative disclosure and ESRS requires qualitative disclosure.

(2a) Differences in Scope: GRI disclosure is broader and/or more specific than ESRS.

(2b) Differences in Scope: GRI and ESRS disclosures have the same disclosure objective but differ in how data points are formulated.

(2c) Differences in Scope: GRI 403 covers employees and workers who are not employees but whose work and/or workplace is controlled by the organization. ESRS S1-14 covers employees and non-employee workers (people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78)). For fatalities, ESRS S1-14 covers workers working on the undertaking's sites.

UN SDG Correspondence table

SDG	DEFINITION	SECTION
	Good health and well-being Ensure healthy lives and promote well-being of all at all ages.	3.1.3, 3.1.6, 3.1.16, 3.1.17
	Quality education Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	1.3.1, 3.1.6, 3.1.7, 3.1.15, 4.1.3, 4.1.5
	Gender Equality Achieve gender equality and empower all women and girls.	1.3.1, 3.1.6, 3.1.11, 3.1.18
	Affordable and Clean Energy Ensure access to affordable, reliable, sustainable, and modern energy for all.	1.3.1, 2.1.5, 2.1.8, 2.2.6
	Decent Work and Economic Growth Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.	1.3.1, 3.1.3, 3.1.6, 3.1.11, 3.1.12, 3.1.13, 3.1.14, 3.1.17
	Industry, Innovation and Infrastructure Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.	1.3.1, 2.2.2, 2.2.3, 2.3.2, 2.3.3
	Reduced Inequalities Reduce inequality within and among countries by promoting.	1.3.1, 3.1.3, 3.1.6, 3.1.18
	Sustainable Cities and Communities Make cities and human settlements inclusive, safe, resilient, and sustainable.	1.3.1, 2.2.2, 2.2.5, 2.1.6, 2.2.9

SDG	DEFINITION	SECTION
	Responsible Consumption and Production Ensure sustainable consumption and production patterns.	1.3.1, 2.2.2, 2.3.2, 2.3.3, 2.3.5, 2.3.6
	Climate Action Take urgent action to combat climate change and its impacts.	1.3.1, 2.2.2, 2.2.5, 2.2.6, 2.2.7, 2.2.9
	Life on Land Protect, restore, and promote sustainable use of terrestrial ecosystems, manage forests sustainably, combat desertification, halt biodiversity loss.	1.3.1
	Peace, justice and strong institutions Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.	4.1.3, 4.1.4, 4.1.5
	Partnerships for the goals Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.	1.3.1, 1.3.2, 3.1.4, 3.1.5, 3.1.19, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7



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