

NON-FINANCIAL PERFORMANCE STATEMENT

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LETTER FROM THE CHAIRMAN [GRI 102-14]



"Our corporate culture is based on fundamentals shared by all our employees:

- human capital development;
- engineering culture;
- the search for profitable and sustainable growth.

Our international development and our position as a leader in Engineering and IT Services give us an ever greater responsibility towards all our stakeholders.

To meet their expectations, ALTEN relies on a four-pronged sustainable development strategy, initiated by the signing of the United Nations Global Compact:

- a career-accelerating employer, through:
 - attractiveness,
 - loyalty,
 - talent development,
 - skills development,
 - mobility and career management,
 - security,
 - employee development,
 - the development of labour relations;

- a key player in sustainable innovation, through the support given to our clients, employees and students in developing sustainable innovative solutions;
- a responsible partner, uncompromising on:
 - information security,
 - business ethics,
 - responsible purchasing,
 - solidarity;
- a company committed to reducing its environmental footprint through:
 - reducing the energy consumption of its buildings and the use of renewable energy,
 - the promotion of green mobility,
 - responsible digital technology,
 - reasoned use of natural resources and waste reduction.

In 2023, we will continue to face new challenges. As Chairman and Chief Executive Officer of ALTEN, I affirm my commitment to carry on this approach in the Group's countries: the network of CSR referents makes it possible to capitalise on each other's initiatives, to share our common values, and to accelerate on key issues, such as climate change".

Simon AZOULAY,

Chairman and Chief Executive Officer of the ALTEN Group

THE GROUP'S VALUES

ALTEN brings together human values, sustainable development and engineering culture in the service of performance to satisfy its stakeholders. The Group's corporate culture is based on key values shared by all its employees.

Engineering culture

ALTEN teams cultivate the same sense of belonging to a technological environment based on:

- creativity;
- innovation;
- the search for solutions.

Sustainable growth

ALTEN is a financially solid company that is faithful to its commitments thanks to:

- the quality and rigour of its management;
- the quality of its teams;
- its rigorous management.

Human capital development

The Group's core commitments are the following:

- cultivate talent;
- enable individual development;
- develop expertise;
- provide a springboard for the future.

ORIGIN OF THE GROUP'S COMMITMENTS [GRI 102-12] [GRI 102-13]



2010

- The 10 principles of the United Nations Global Compact are signed

2011

- Distribution of the Sustainable Development Charter and the first Code of Ethics

2012

- Distribution of the Responsible Purchasing Charter
- First awarded TOP Employer® label in France

2013

- ISO 14001 certification obtained

2014

- "Advanced Level" awarded by the Global Compact

2015

- ISO 9001 certification obtained

2016

- ISO 27001 certification obtained

2017

- Creation of ALTEN Solidaire

2019

- Syntec-Ingénierie Climate Charter for Engineers signed

2020

- Achievement of "Platinum" status in the EcoVadis assessment

2021

- Signature of the Science-Based Targets Initiative commitment letter
- CDP Climate Change score of A-
- Jury's favourite at INR's Responsible Digital Technology Awards
- Signature of the Diversity Charter
- Signature of the Syntec-Ingénierie Diversity Charter
- Signature of the Planet TechCare manifesto

2022

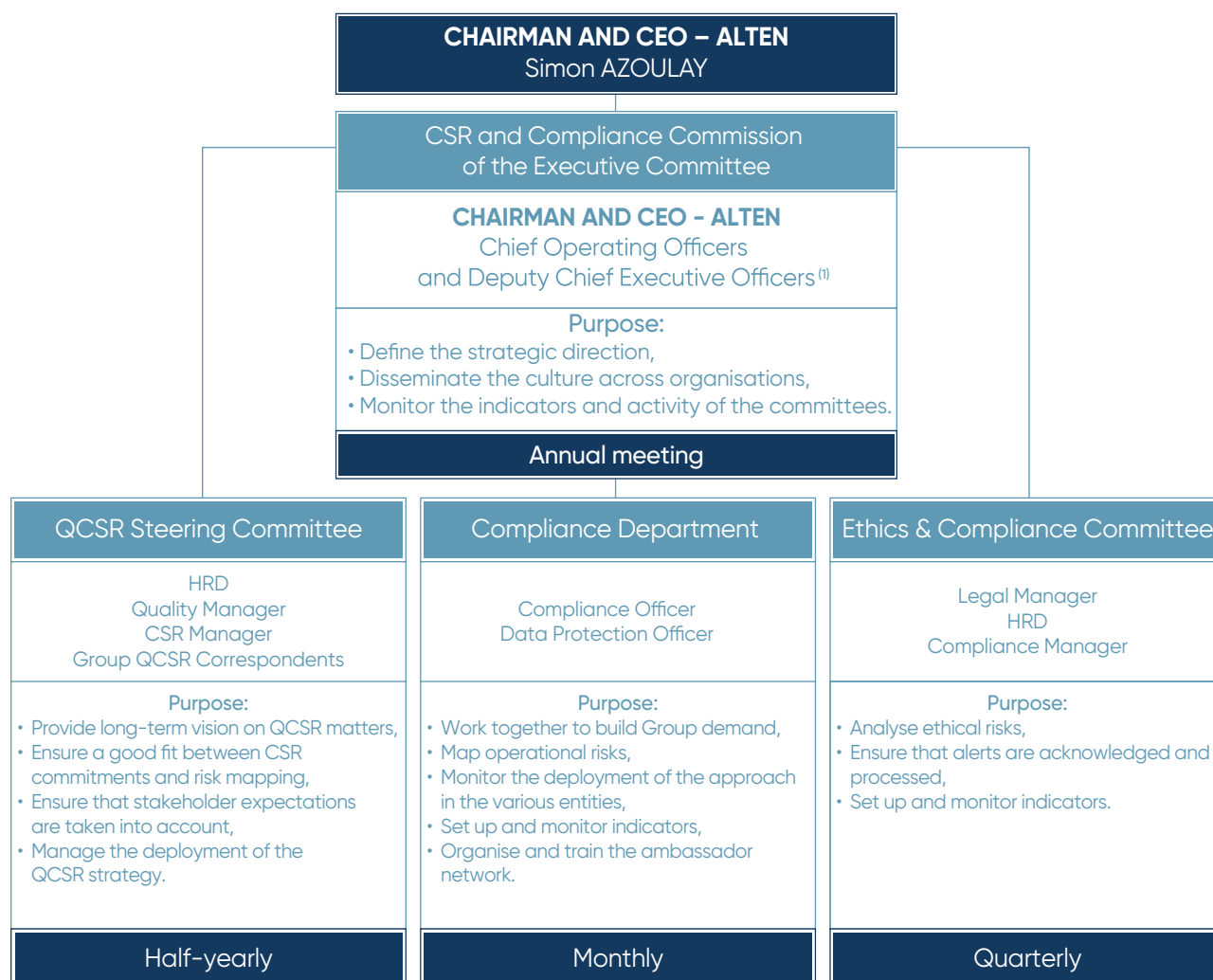
- Membership of the Institut du Numérique Responsable (Responsible digital Technology Institute)
- Award of the Best Managed Companies label
- Level 3 "confirmed" of the ISO 20400 AFNOR Responsible Purchasing standard

4.1 GOVERNANCE AND CSR STRATEGY

4.1.1 CSR GOVERNANCE [GRI 102-18]

The ALTEN Group's CSR governance is based on several committees and a CSR and Compliance Commission, created within the Executive Committee. This CSR and Compliance Commission validates the proposals of the Quality – Group CSR and Ethics and Compliance Steering Committees, and monitors the implementation of Compliance projects in the Group.

In addition, a CSR Committee was set up in 2022. Its composition and duties are described in Section 3.1.4.4 "Committees of the Board of Directors". It is currently composed of two independent directors.



The CSR team manages the dedicated approach across the Group thanks to a network of correspondents within subsidiaries. Reporting to the Quality and Performance Department, it aims to:

- develop, run and update the Group's CSR strategy;
- assist subsidiaries with the local adaptation of the materiality and conduct of CSR projects;

- run the CSR correspondents' network;
- promote the CSR approach with management of business lines;
- respond to non-financial assessments;
- ensure the efficiency of the stakeholder listening process;
- carry out CSR watch.

(1) The Deputy CEO, Mr Gérald ATTIA, resigned from his office with effect from 31 December 2022.

4.1.2 STAKEHOLDER MAPPING [GRI 102-40] [GRI 102-42] [GRI 102-43] [GRI 102-44]

ALTEN's stakeholders, who are reviewed on an ongoing basis according to the current status of the Departments, interact with:

- its social or economic sphere;
- its value chain;
- civil society;
- the regions where the Group operates.

To maintain a CSR strategy that corresponds to its challenges, ALTEN engages in dialogue with its stakeholders:

Level 1

Employees, ALTEN's true ambassadors

Interaction(s):

- suggestion box in France;
- events;
- internal communications;
- satisfaction surveys.

Clients, drivers of research and innovation

Interaction(s):

- business and technical dialogue;
- client questionnaires.

Students and young graduates,

future employees with high added value

Interaction(s):

- intervention in universities;
- participation in trade fairs;
- sponsorship and student challenges;
- social media;
- candidate satisfaction survey.

Schools and universities, partners in creating vocations

Interaction(s):

- intervention in universities;
- school/university partnerships.

Level 2

Associations promoting scientific occupations revealing the potential of tomorrow

Interaction(s):

- participation in events to promote scientific careers.

Shareholders, supporting development

Interaction(s):

- General Meetings;
- regulated information;
- questionnaires;
- investor meetings.

The media, vectors of the ALTEN brand image

Interaction(s):

- interview;
- press;
- social media.

Suppliers and subcontractors, or service providers partners in success

Interaction(s):

- supplier meetings;
- ALTEN Sustainable Development questionnaire.

Staff representatives, guarantors of labour relations

Interaction(s):

- staff representative bodies.

Rating agencies, testimony to ALTEN's non-financial performance

Interaction(s):

- non-financial performance questionnaires.

Level 3

**Professional bodies,
industry advocates**

Interaction(s):

- publications;
- physical or online information sites;
- support tools.

**Public and political authorities, town halls,
neighbouring businesses,
drivers of a sustainable local dynamic**

Interaction(s):

- conferences;
- articles;
- online platforms.

**International organisations,
guides to a more responsible approach**

Interaction(s):

- conferences;
- events;
- organisations' websites.

**Competitors,
competitors that encourage others to excel**

Interaction(s):

- annual publications;
- conferences;
- events.

**Partner associations,
bearers of ALTEN's commitment**

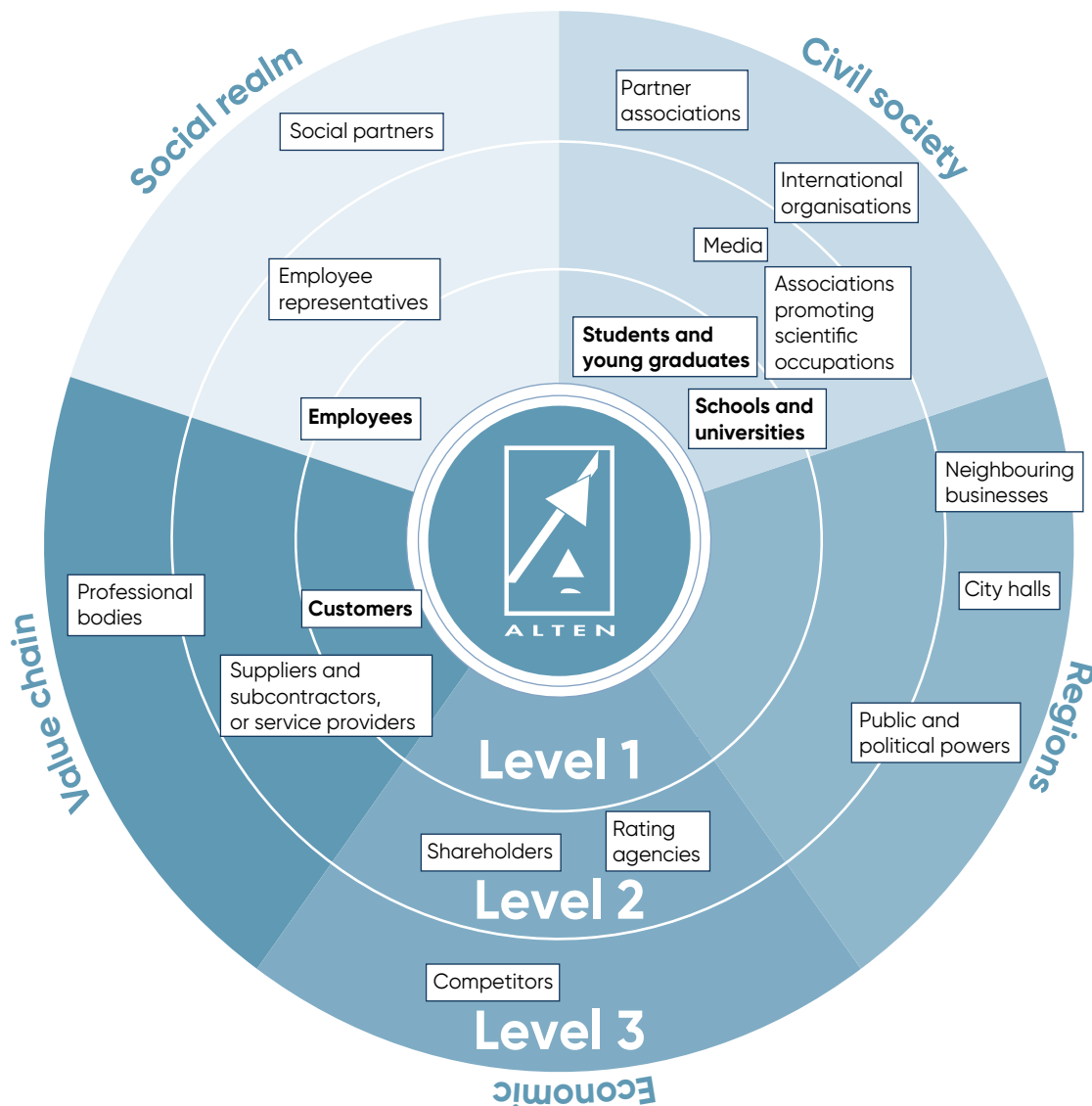
Interaction(s):

- skills sponsorship;
- events.

**Social partners,
guarantors of social negotiations**

Interaction(s):

- meetings of trade unions and employers' organisations.



4.1.3 PRIORITISATION OF CHALLENGES [GRI 102-44] [GRI 102-46] [GRI 102-47] [GRI 103-2]

A carefully considered sustainable development strategy respects the Group's values and foundations. It must be aligned with its challenges and the expectations of its stakeholders.

The ALTEN Group's materiality analysis complies with the principles of the Global Reporting Initiative (GRI).

Issues are "material" if they can:

- affect the Company's short-term performance;
- determine its ability to achieve its strategic objectives;

- match the best practices in its sector;
- affect stakeholder behaviour;
- reflect the evolution of the Group.

This analysis, conducted since 2015, was updated in 2021 on the basis of interviews with stakeholders conducted internally and externally, but also on the basis of client CSR requests and sectoral analyses.

Following this analysis, the issues below have been selected as material ESG issues for the Group.

| Environment | Social | Governance |
|--|------------------------------------|---|
| Environmental footprint* | Labour relations | Client satisfaction* |
| Contribution to the success of client CSR strategies | Diversity and equal opportunities* | Corporate governance* |
| Green mobility | Skills development | Information Systems Security and data protection* |
| Responsible Digital Technology | Talent attraction and retention | Business ethics and compliance* |
| | Health and safety in the workplace | Innovation |
| | Well-being at work | Promotion and feminisation of the Engineering professions |
| | | Responsible purchasing |
| | | Dialogue with local stakeholders |

*The challenges identified by an asterisk are the most important challenges both for ALTEN's activity and for its stakeholders.

This study made it possible to refocus ALTEN's CSR strategy around four main priority areas:

- a career-accelerating employer;
- a stimulator of innovation;
- a responsible partner;
- a company committed to the environment.

4.1.4 MAIN NON-FINANCIAL RISKS [GRI 102-15] [GRI 102-44] [GRI 103-1] [GRI 103-2]

The ALTEN Group has reviewed its main non-financial risks ⁽¹⁾ from:

- the analysis of their materiality;
- their relevance;
- the severity of their issues related to financial risk analysis.

Internal departments ⁽²⁾ that have worked with an external consulting firm. Together, they identified, prioritised and defined the main non-financial risks.

To do this, they compared:

- the business model;

- the Group's materiality matrix;
- non-financial topics ⁽³⁾.

They assessed the impact of each risk on the Group's activity and stakeholders. They also determined the probability of occurrence of the risks to measure their final impact.

This step made it possible to extract **eight non-financial risks**, which were then associated with the issues in the materiality matrix. This made it possible to verify the consistency of the Group's approach and maximise client satisfaction.

(1) In accordance with Articles L. 225-102-1, L. 22-10-36 and R. 22-10-29 of the French Commercial Code.

(2) The Quality and Performance Department, the Legal Department, the Communications Department and the Human Resources Department.

(3) Article R. 225-105 of the French Commercial Code.

4.1.4.1 Talent recruitment and retention

The quality and productivity requirements of ALTEN's clients are constantly increasing in a context of strong commitment. The Group's success could be affected by the difficulty of attracting and retaining talent.

The attraction policy is supported by a retention plan that places ALTEN among the leaders in the employment market.

Employee recruitment and retention strategy is described in Sections 4.2.3 – "Attracting talent" and 4.2.4 – "Retain talent".

Material ESG issues related to this risk:

- diversity and equal opportunities;
- talent attraction and retention;
- outreach and feminisation of the Engineering professions;
- labour relations.

4.1.4.2 Expertise and skills

ALTEN is positioned as a catalyst for innovation for its clients and employees. A lack of expertise and skill in supporting the clients would heavily penalise the Group.

Faced with this risk, ALTEN's skills development programme helps each employee to maintain or enhance their employability. At the same time, the Innovation Department develops innovative and sustainable solutions, shared with clients.

The Group's actions are described:

- in Section 4.2.5 "Career management, internal mobility and training";
- in Chapter 1, Section 1.5.3 "ALTEN Innovation".

Material ESG issues related to this risk:

- skills development;
- innovation.

4.1.4.3 Health and safety in the workplace

Health and safety in the workplace is a key responsibility for ALTEN. They help to optimise the working conditions of its employees.

To control the risk of deteriorating working conditions, ALTEN has implemented a health and safety prevention and protection approach. It is based on regulations, standards and strict internal guidelines.

The Group's approach is set out in Section 4.2.7 – "Health and Safety in the Workplace".

Material ESG issues related to this risk:

- health and safety in the workplace;
- well-being in the workplace.

4.1.4.4 Security of the IT systems

Information security and cybersecurity are major strategic issues for the Group. The risks related to its Information Systems

Security system are a threat to its operations and clients.

The Group has defined an Information Systems Security policy and set up the associated management system.

Its approach is described in Section 4.3.3 "Information Systems Security".

Material ESG issues related to this risk:

- Information Systems Security and data protection.

4.1.4.5 The Ethics Charter and compliance with regulations

ALTEN promotes integrity and ensures compliance with laws and regulations. However, the Group may be exposed to the risk of breaching its Ethics Charter or regulations. It has therefore strengthened its internal transparency and anti-corruption procedures, in accordance with the Sapin II law.

The actions implemented by the Legal Department are detailed in Section 4.3.2 "Ethics and compliance".

Material ESG issues related to this risk:

- business ethics and compliance.

4.1.4.6 Dialogue with local stakeholders

The Group's values commit it to:

- contribute to the development of the regions where it operates;
- support solidarity programmes;
- innovate for society.

Inadequate responsiveness and dialogue can affect ALTEN's attractiveness.

The Group has created a skills-based sponsorship programme in France. All ALTEN entities can participate. It carries out numerous sponsorship activities in the Group's various entities.

Details are set out in Section 4.3.6 "Regional solidarity".

Material ESG issues related to this risk:

- dialogue with local stakeholders;
- solidarity.

4.1.4.7 Human rights and environmental damage involving suppliers and subcontractors

The Group must be vigilant over the activities of its suppliers and subcontractors. It must be involved in the sustainable development of its partners. The risk would be to use suppliers or subcontractors with a lower level of CSR requirements than its own.

The Group has implemented a responsible purchasing approach linked to its duty of care plan. The Group's approach is set out in Section 4.3.4.2 "Responsible purchasing".

Material ESG issues related to this risk:

- responsible purchasing.

4.1.4.8 Climate change

ALTEN is a leader in Engineering and IT Services. A lack of adaptation to the consequences of climate change represents a risk to its success. ALTEN must sustainably control and reduce its environmental footprint and adapt its offering.

The risk analysis in accordance with the TCFD methodology conducted in 2022 by the ALTEN Group shows that the fight against climate change is also a source of opportunities for its business. It is detailed in Section 4.4.1 "Environmental challenges".

ALTEN has integrated environmental management into its quality management. The Group is rated B by CDP Climate

Change. ALTEN has signed the commitment letter to the SBTi and aims to submit its reduction targets at the beginning of 2023 for validation the same year.

ALTEN's policy and plan to reduce its emissions are described in Section 4.4 "Reducing the Group's environmental footprint".

Material ESG issues related to this risk:

- environmental footprint;
- green mobility;
- responsible digital technology;
- contribution to the success of client CSR strategies.

4.1.5 RATINGS – AWARDS [GRI 103-3]

The ALTEN Group's commitment and non-financial performance are regularly recognised by certifications, labels, and ratings:

| | |
|---|--|
| Top Employer® | <ul style="list-style-type: none"> • Label awarded to ALTEN by the Top Employers Institute for the 11th consecutive year; • Rewards companies for their HR policy and the Group's human investments to be a benchmark employer; • Other entities certified in 2022: <ul style="list-style-type: none"> – ALTEN SOLUCIONES, PRODUCTOS, AUDITORIA e INGENIERIA SAU; – ALTEN ITALIA SPA; – ALTEN GmbH; – MI-GSO SASU; – MI-GSO LDA PORTUGAL. |
| Training certification | <ul style="list-style-type: none"> • Amplify Ingénieurs in-house university certified by QUALIOPI in France and comprising 35 training programmes enabling consultants to obtain market-recognised certifications. |
| EcoVadis rating | <ul style="list-style-type: none"> • ALTEN Practice Responsibility Assessment renewed in 2022, after 13 years of voluntary assessment; • Group Sustainable Development approach rated 82/100; • Awarded the Platinum medal: <ul style="list-style-type: none"> – highest EcoVadis award, – distinguishes the top 1% of the world's best-performing companies. |
| Management system certifications | <p>International standards are strategic tools and guidelines. Their integration into the company's management system ensures its optimal efficiency.</p> <p>ALTEN's main certifications:</p> <ul style="list-style-type: none"> • ISO 9001 and EN 9100: Quality management system in the Aeronautics sector; • ISO 14001: Environmental performance management; • ISO 27001: Information security management since 2012 for ALTEN France. <p>The following are also certified:</p> <ul style="list-style-type: none"> • ALTEN CALSOFT LABS (INDIA) PRIVATE LIMITED; • ALTEN INDIA PRIVATE LIMITED; • HUBSAN SASU; • ALTEN FINLAND OY; • ALTEN SOLUCIONES, PRODUCTOS, AUDITORIA e INGENIERIA SAU; • ALTEN SVERIGE AB; • ALTEN GmbH; • ALTEN ITALIA SPA; • LINCOLN SASU; • TECHALTEN PORTUGAL LDA; • MI-GSO SASU; • MI-GSO EXPERTO EN MANAGEMENT DE PROYECTOS; • OPTIMISSA SERVICIOS PROFESIONALES; • PCUBED LTD. |

| | |
|---|---|
| Certifications Health & Safety | <p>Certifications attesting to the efforts made and successes achieved through ALTEN's health and safety management system⁽¹⁾:</p> <ul style="list-style-type: none"> • MASE, Company Safety Improvement Manual: since 2008; • CEFRI, French Committee for the Certification of Companies for the training and monitoring of personnel working with ionising radiation: since 2007; • ISO 45001 for ALTEN FRANCE, ALTEN SOLUCIONES PRODUCTOS AUDITORIA E INGENIERIA SAU and ALTEN ITALIA SPA. |
| Certification Responsible purchasing | Progression of the assessment from level 2 to level 3 - Confirmed ALTEN's responsible purchasing programme demonstrating the right direction for the approach. |
| Global Compact | <p>Commitment and success of ALTEN's progress reaffirmed in terms of sustainable development:</p> <ul style="list-style-type: none"> • membership of the United Nations Global Compact since 2010; • renewal of the Advanced award for Communication on Progress (COP). |
| CDP | <p>B rating in recognition of climate initiatives.</p> <p>A- score in recognition of the application of current best purchasing practices.</p> |
| Universum | ALTEN is ranked 81 st in the Engineering category (+10 places compared to the 2021 ranking). |
| Gaïa | <p>ALTEN's participation in the Gaïa Rating for the eighth consecutive year with a score of 64/100 attesting to:</p> <ul style="list-style-type: none"> • efforts in favour of the environment; • the social commitment of governance. <p>Gaïa reviewed its rating methodology in 2022 and converted the scores of previous years with the new methodology. ALTEN has been making progress since 2019 (63/100 in 2019, 62/100 in 2020).</p> |
| Vigeo | <p>Participation in the Vigeo rating for the second time with a rating of 53/100, up from 2020:</p> <ul style="list-style-type: none"> • placing ALTEN in the top 10 in the sector on its overall rating; • including the Advanced level on the energy transition score illustrating ALTEN's proactive environmental policy. |
| CMMI | <p>The CMMI-SVC®, Capability Maturity Model and Integration – Services assessment reinforces ALTEN's position as a world leader in the implementation of complex projects, supported by:</p> <ul style="list-style-type: none"> • a high level of expertise; • and the implementation of development processes. <p>ALTEN achieved Level 3, which is the highest level of maturity reached in France, all sectors combined.</p> |

(1) These certifications show the desire for a continuous improvement approach in the HSE areas.

4.2 CAREER-ACCELERATING EMPLOYER

[GRI 103-1] [GRI 103-2] [GRI 103-3] [GRI 405-1]

4.2.1 CHALLENGES AND PRIORITIES

ALTEN has established a dynamic human capital management policy. This policy makes it possible to meet the CSR challenges identified in the materiality study. This policy is rolled out on the following priority areas:

- talent attraction and retention;
- skills development;
- diversity and equal opportunities;
- health and safety in the workplace;
- well-being in the workplace.

4.2.2 ALTEN EMPLOYEES [GRI 102-7] [GRI 102-8] [GRI 401-1]

The total headcount of the ALTEN Group in the CSR scope amounted to 41,936 employees at 31 December 2022. In France, there are 13,104 employees.

| | Number of women in the headcount | Number of men in the headcount | Total 2021 | Total 2022 |
|-----------------|----------------------------------|--------------------------------|---------------|---------------|
| France | 30% | 70% | 11,757 | 13,104 |
| Germany | 25% | 75% | 2,220 | 2,505 |
| Australia | 35% | 65% | | 31 |
| Belgium | 33% | 67% | 705 | 752 |
| Canada | 26% | 74% | | 591 |
| China | 39% | 61% | 955 | 1,192 |
| Spain | 29% | 71% | 2,625 | 5,240 |
| Finland | 24% | 76% | 473 | 546 |
| Italy | 24% | 76% | 2,961 | 4,248 |
| India | 22% | 78% | 3,295 | 4,406 |
| Morocco | 57% | 43% | 963 | 1,563 |
| The Netherlands | 16% | 84% | 1,138 | 1,244 |
| Poland | 51% | 49% | 372 | 467 |
| Portugal | 40% | 60% | 169 | 423 |
| Qatar | 6% | 94% | 79 | 72 |
| Romania | 39% | 61% | 634 | 769 |
| Singapore | 18% | 82% | | 136 |
| Sweden | 27% | 73% | 1,288 | 1,351 |
| Switzerland | 18% | 82% | 440 | 421 |
| USA | 33% | 67% | 442 | 1,597 |
| UK | 21% | 79% | 1,087 | 1,278 |
| TOTAL | 29% | 71% | 31,603 | 41,936 |

The changes in Australia, Canada, Spain, India, Italy, Portugal, Singapore and the USA are notably related to the extension of the CSR scope to new Group entities.

In France, the average age of employees is 31.

In the Group, 59% of employees are between 25 and 34 years old; employees break down into the following age brackets in the Group's CSR scope:

| | Number of employees over 45 years old | Number of employees aged between 35 and 44 years old | Number of employees aged between 25 and 34 years old | Number of employees under 25 years old |
|----------------------------|--|---|---|---|
| Headcount at 31/12/2022 | 10% | 19% | 59% | 12% |

85% of the Group's headcount is composed of Engineers:

| | |
|--|-----|
| Percentage of employees who are Consultant-Engineers | 85% |
| Percentage of employees who are Business Managers | 6% |
| Percentage of employees who are Support Functions | 9% |

92% of employees within the CSR scope have permanent contracts:

| | |
|---|-----|
| Percentage of permanent employees | 92% |
| Percentage of temporary employees | 6% |
| Percentage of employees on apprenticeship and vocational training contracts | 2% |

In 2022, the part-time headcount represented 1.2% of employees in France.

4.2.3 ATTRACTING TALENT

The recruitment dynamic operates through a demanding skills analysis process. It enables the identification and recruitment of high-level profiles. The Group's teams of Consultant-Engineers have access to the largest technological projects in the following sectors:

- Aeronautics;
- Space;
- Defence, Security & Naval;
- Automotive;
- Rail & Mobility;
- Energy & Environment;
- Life sciences & Health;
- Industrial equipment & Electronics;
- Telecoms;
- Banking, Finance & Insurance;
- Retail, Services & Media;
- Public services & Government.

The Group therefore attaches great importance to the technical expertise, knowledge of the business sectors and the know-how of its Engineers. They must be able to adapt to rapidly changing environments:

- in France, ALTEN is strongly committed to students to attract the best talent;
- a recruitment team supports the Group's international growth, where ALTEN generates 68.9% of its revenue.

4.2.3.1 Internal systems

Co-optation

Internal co-optation encourages and rewards the referral of applications by employees. In 2022, it resulted in the recruitment of 369 employees in France.

ALUMNI Ambassadors

Many of our Engineers and Managers are involved with their home schools for courses, tutorials, conferences and skills sponsorship. The ALTEN Group is proud to see its employees share its values with their networks.

An overhaul of the consultant ambassadorship programme (formerly "Ingénieurs Campus Managers") is underway and will be operational for the 2023-2024 academic year: this programme will allow the Consultant Engineers who will be part of it to become even more involved in school relations and to promote the Group to students from their former schools in order to make it easier for them to join ALTEN.

4.2.3.2 ALTEN, partner for student projects

School and non-profit partnerships

To identify potential candidates as early as possible, ALTEN meets future graduates on a number of occasions: the Group is present at a large number of specialist recruitment fairs and forums. These events are an opportunity for students and graduates to meet recruiters, to discover career opportunities and, moreover, to benefit from a wealth of recruitment advice from professionals. In 2022, ALTEN took part in nearly 100 fairs and forums (physical or digital) in France and Europe.

In addition, ALTEN is a partner of 40 Engineering schools and technological universities, in which the Group organises technical and business conferences, as well as soft skills training or HR workshops (mock interviews, CV workshops, etc.).

To do this, ALTEN is committed to working on the following priority areas:

- strengthen and boost its exchanges with the administrations of the target schools by involving ALTEN Business Directors (called Top Ambassadors). 26 ALTEN Directors are therefore involved in the management of school initiatives on their former campus, and take part in significant events during the year;
- support Junior-Enterprises and other student associations:
 - as a premium partner of the National Confederation of Junior-Enterprises (CNJE) since 2011, ALTEN communicates with students from over 200 business schools, Engineering schools and universities. ALTEN's commitment is reflected in the presence of its teams at all CNJE meetings, as well as participation in the various ALTEN awards (Excellence Award for the best Junior Enterprise, Best Engineering Study Award and Best Business Development Strategy Award).

ALTEN goes further by forming stronger partnerships with 34 Junior-Enterprises that the Group supports in their development through soft skills training (prospecting, communication, team management, etc.), events such as afterworks and visits to the Group's Labs, or HR actions led by local recruiters and Business Managers.

Finally, ALTEN supports certain student associations (such as the *bureau des élèves*) with six associations present in partner schools. Financial and human support is offered.

In 2022, more than 1,500 students attended these courses online or in person.

Student e-sport tournament

In 2022, ALTEN organised the first edition of its eSports tournament "ALTEN ROAD SHOW", in collaboration with Team Vitality, the leading e-sport club in Europe.

The biggest student Rocket League competition of the year will feature remote qualification rounds and a physical final at the V.Hive, Team Vitality's headquarters. Under the conditions of a professional tournament, this final, commented by two influencers specialised in e-sports, Etienne Moustache and the Rocket Baguette collective, gathered more than 9,000 unique viewers live on the Twitch platform.

International initiatives and specialist subsidiaries

- **LINCOLN** offers mock interview workshops to CY Tech students. Mock interview sessions for Centrale-Supelec students, a debriefing with advice on CV writing, interview posture and presentation methodology were offered.
- **ALTEN DELIVERY CENTER MAROC** organised 14 technical seminars led by group specialists and 3 orientation seminars led by a coach for 8 schools and for the benefit of more than 400 students in 4 regions of Morocco. ALTEN DELIVERY CENTER MAROC has signed an agreement with the Ministry of Digital Transition and Administration Reform in Taghazout to develop the digital ecosystem in the Souss-Massa region and support the employability of young Engineers. This agreement will make it possible to initiate the deployment of training actions, digital transformation programmes as well as the management and operation of the Technopark of Agadir and the promotion of the employability of young people.

- **PCUBED LTD** sponsors a specialised program at the University of Hertfordshire. This level-6 project management apprenticeship programme allows for alternating work patterns. The students work four days a week at a company and one day a week at the university.

4.2.3.3 An attractive employer on social media

The Group is keen to encourage projection within the Group. It continues to strengthen its visibility on social media:

- highlighting business expertise;
- profiles and interviews of Consultant-Engineers, etc.;
- promotion of CSR commitments;
- sharing the internal life of the Company;
- relaying the Group's news.

ALTEN has active LinkedIn, Twitter, Facebook, Instagram, YouTube and Glassdoor accounts. Its popularity on LinkedIn continued to grow, reaching 500,000 followers in December 2022.

4.2.3.4 ALTEN is committed to promoting the Engineering professions among young people

ALTEN continues its actions to promote Engineering, scientific and technical professions among young people, starting at secondary school.

"Je filme le métier qui me plaît": Engineers in the spotlight

"Je filme le métier qui me plaît" is a competition for secondary school pupils and students. The aim of the competition is to showcase different professions in a 3-minute video. The competition has been sponsored by prestigious "ambassadors of the arts" such as the actors Jean Dujardin & Jean Reno, the journalist Tina Kieffer, the Director Costa-Gavras, and even Dany Boon, President of the 2022 edition.

ALTEN has been a loyal partner of the competition for five years. The Group sponsors the "Engineers in the Spotlight" category and has awarded the Clap d'or 2022 to a team of high school students for their film "Driving towards the future", which presents the challenges of the test Engineer's job.

Feminisation of scientific professions

ALTEN is also committed to increasing the number of women in scientific and technical professions. The Group is developing a number of actions to raise awareness of these courses among young women. Its commitments to increasing the number of women in scientific professions are described in Section 4.2.6 "Promoting diversity".

The VIE Club

ALTEN has been a partner of the VIE Club for 5 years, which brings together a community of over 40,000 VIE alumni around the world. The "Volontariat International en Entreprise" allows talented young people to have a unique contract for a 12 to 24 month experience abroad in a fully packaged framework (insurance, mobility, allowances, etc.).

ALTEN welcomed 200 VIEs in 2022 and aims to offer 400 in 2023 in France, Germany, Belgium, Spain, the United States, Mexico and Asia.

4.2.4 RETAINING TALENT

4.2.4.1 Ensuring employee satisfaction

The Group wishes to retain its talents and build their loyalty to support the Group's growth. Since 2018, it has been pursuing a loyalty plan in France aimed at:

- strengthening the quality of management by placing the monitoring and management of the careers of Consultant-Engineers at the heart of the training of Business Managers;

- strengthening the satisfaction of consultants through monthly quality surveys: consultants are invited to assess their satisfaction on the following points:

| Subject: | Ratings obtained in 2021 | Ratings obtained in 2022 |
|---|-----------------------------|--------------------------|
| Relationship with ALTEN | 3.22 / 4 | 3.33 / 4 |
| Interest of the missions | 3.25 / 4 | 3.36 / 4 |
| Working environment | 3.29 / 4 | 3.40 / 4 |
| Interaction with the RI (Engineering Manager) | new indicator since H2 2022 | 3.30 / 4 |

The results are reported to the department Directors to ensure the satisfaction of the teams.

The integration and follow-up of employees has also been strengthened. Consultants are invited to an onboarding event in the month following their arrival. Departmental Directors and Career Mission Managers lead the event. It aims to introduce the ALTEN Group to new arrivals and to create links between them. The event is held in person.

The integration process for Consultants has been reviewed. A 5-step online process allows regular meetings between Consultants and Managers in the first year.

ALTEN also offers its Engineers the opportunity to become involved in other ways in addition to client assignments, through the following roles:

- Site Leader (RSI):** An RSI Consultant guarantees team cohesion with the Consulting Engineers on the same client site: 134 RSIs cover ALTEN France's Technical Assistance activities at as many client sites;
- Campus Consultant Ambassador (CCA):** a Campus Consultant Ambassador represents their school. This programme has been revitalised to strengthen relations with schools and activities with Alumni: 10 CCAs coordinate relations with Schools in 2022 in the ALTEN France scope;
- Training Engineer:** this role was created within AMPLIFY Engineers, for those who want to become a trainer. AMPLIFY Engineers is an internal training organisation dedicated to Consultant-Engineers. It is launched with the help of Engineers responsible for producing educational content and delivering in-house training. To date, 15 trainers are providing the first training courses, and as the catalogue is regularly enriched. The number of trainers will increase gradually;
- Specialist:** this role was created to promote and leverage the expertise of Engineers in technical, scientific or functional areas representing strategic challenges. 140 specialists represent 15 families of specialities spread over 60 fields.

Digital conferences "Chronicles of Specialists" were created in 2020. A Specialist presents his or her area of expertise for one hour. Open to all Engineers, they should enable the sharing of knowledge and strengthen the link between employees.

In 2022, six columns were organised on topics such as:

- the role of the IS architect in an IT project;
- medical imaging: principles and applications;
- electronic warfare: the new challenges and the keys to understanding;
- Blockchain;
- air traffic: challenges and digital development;
- recharging the vehicles of tomorrow.

Lastly, ALTEN's Yammer social network brings together more than 20,000 members across Europe through more than 150 technical and recreational communities. In 2021, ALTEN Tribes were launched with the objective of bringing together and animating the Technical Communities on a national scale through regular events, mainly digital to facilitate access throughout the country.

The ALTEN Awards and the "Nos Salariés ont du Talent" programme round out this skills development.

The **ALTEN Awards** enhance the value of employees. The 7th edition of the competition, open to applications in 2022, will take place in 2023. The ALTEN Awards reward the involvement and outstanding performance of Consultant-Engineers in ten categories:

- ALTEN Award for a Project Manager of a Structured Project;
- Innovation Award;
- Commercial Development Award;
- Most Promising Start Award;
- Award for Site Leader of the Year;
- Commitment Award;
- Specialist Award;
- CCA Award;
- Co-optation Award;
- Amplify Trainer Award.

After receiving the applications, the winners are announced at a ceremony in the presence of Simon AZOULAY, Chairman and Chief Executive Officer of ALTEN SA.

International initiatives and specialist subsidiaries

- **MI GSO SASU** has been labelled Happy Candidates since 2020 and Happy Trainees since 2018. MI GSO SASU organises regular team buildings by "Happiness Officer" ambassadors.
- **ALTEN SVERIGE AB** was selected in 2022 by Career Company as one of the companies that offer the most career development and opportunities for young graduates.
- **ALTEN GMBH** has launched a "Bicycle to Work" campaign: in cooperation with the German health insurance company, employees can take their bicycles to work and accumulate the kilometres travelled on an account. This allows them to participate in a free prize draw.
- **PCUBED LTD** wins second place in the Vitality survey. This survey ranks the best places to work in the United Kingdom.

4.2.5 CAREER MANAGEMENT, INTERNAL MOBILITY AND TRAINING [GRI 404-3]

4.2.5.1 Career management

ALTEN offers dynamic Human Resources management that promotes career diversity and skills development. The internal organisation adapts to the expectations of Consultant-Engineers, Business Managers and Support Functions.

On the **Consultant-Engineers** side, the Engineering Careers Department and the Careers Officers define internal processes. The Business Managers, in charge of Engineers, deploy and monitor these processes.

For example, the annual appraisal helps to build development and career plans by identifying:

- skills acquired;
- the skills to be developed;
- training needs.

A system meets Engineers' requests for geographical mobility. It also promotes internal mobility between the Group's entities and functions.

On the **Business Managers** side, the half-yearly Career Committees bringing together the Operations Managers enable them to review the performance achieved. The following are studied:

- commercial results;
- recruitment and development results;
- compliance with processes;
- the quality of the follow-up.

Hierarchical changes, functional and geographical mobility are then decided. In addition, an annual appraisal campaign is held every year. It allows Business Managers to review the past year with their managers. Action plans are then drawn up to achieve the objectives set. Lastly, the AMPLIFY training paths are designed for Business Managers to acquire essential skills and expertise.

Throughout their career they benefit from:

- individual support;
- assessment procedures;
- face-to-face group courses;
- digital modules.

4.2.4.2 Labour relations

ALTEN maintains regular labour relations with its social partners to foster constructive and value-creating relationships. In this way, the Group promotes the performance of the company and the protection of its employees.

In France, 22 CSSCT meetings and 81 SEC meetings were held in 2022.

4.2.4.3 Remuneration

The ALTEN Group remuneration policy combines competitiveness and equality to attract and motivate talents.

These measures reinforce learning in the field by targeting operational performance.

The "integration passport" offers new hires the support of an experienced manager. The latter supervises them on certain key missions:

- business development;
- recruitment interviews;
- preparation of technical meetings;
- etc.

On the **Support Functions** side, the Career Management department has been implementing various performance and skills management processes for several years:

- annual and professional appraisals;
- personnel reviews and career committees;
- management follow-ups: meetings are organised on a regular basis with Directors and managers to define and follow up on development action plans;
- mobility follow-up interviews: meeting with the employee to get feedback on his or her mobility;
- career development meetings: career management service staff meet employees to focus on their professional development, skills acquired, aspirations and prospects for development within the Group.

Over the last two years, the career department has stepped up its support for supervisors:

- a manager development process has been rolled out through a 360-degree assessment of managerial skills and the monitoring of development plans over the years.
- assessments by an external firm have been carried out since 2022 to assess the suitability of the skills of the proposed Heads of Department.

Internal assessments (1.5 hours) were conducted by the career teams with future managers to measure their aptitude and managerial reflexes.

More than 550 HR interviews were carried out in 2022 (+37% compared to 2021).

In 2023, Career Management has set itself the following objectives:

- creation of a development path for specialists and department managers;
- creation of an IT career path;
- addition of functionalities in the career section of the HR management tool for employees.

International initiatives and specialist subsidiaries

- **ALTEN CANADA INC.**, as part of the *ALTEN Académie* programme, created bootcamps on agility, programming, comics, etc.
- **ATEXIS SPAIN SLU, MI-GSO SASU, PCUBED AUSTRALIA, ALTEN CHINA LTD, ALTEN GMBH, ALTEN NEDERLAND BV, ALTEN FINLAND OY and ALTEN CANADA INC** facilitate the integration of new hires via sponsorship and mentoring programmes. The latter encourage the sharing of know-how from more experienced consultants to newcomers.

4.2.5.2 Internal mobility

ALTEN offers the MyMOBILITY platform to strengthen internal mobility. It allows employees to:

- access the Group's offers;
- apply for jobs;
- create alerts for positions that match their aspirations.

Mobility can be vertical, horizontal or geographical.

Employees can acquire expertise and become a referent, or move into management. The ALTEN Group offers many opportunities for geographical mobility in France, abroad and in its subsidiaries. It thus supports its national and international development.

Internal mobility is based in particular on:

- skills development;
- the discovery of a new profession;
- training for new professions.

As a new career boost, internal mobility allows employees to expand their network within the company. It also makes it possible to build bridges between departments and services. Interdepartmental synergy is increasingly practised, which also contributes to the performance and development of the Company.

In 2022, in France, 776 people moved within the Group (change of position or change of entity).

4.2.5.3 Professional training

ALTEN is a player in a society that is constantly changing. Its training policy takes these changes into account and prepares for the challenges of tomorrow. Its main objective is to adapt skills to market needs and to support professional projects.

Each Group population has a dedicated training department:

- AMPLIFY Business Managers;
- AMPLIFY Support Functions;
- AMPLIFY Consultants.

Information is consolidated by the Group Training Department, in order to centralise it and harness its value creation potential.

In 2022, the Training teams worked in particular to:

- support job entry and skills development;
- create training for employees;
- enrich and improve the offer proposed by the internal training centres.

For Business Managers

ALTEN has an in-house university dedicated to the skills of its Business Managers. The AMPLIFY Business Managers programmes support them in France and abroad throughout their development within the Group. Training takes place in English, French and German and is led by nearly 140 certified internal trainers, all Operations Managers within the ALTEN Group.

The AMPLIFY Business Managers programme offers:

- group courses based on an active pedagogy made of practical cases, simulations, role-plays;
- digital learning;
- tutoring courses and internal certifications to validate skills.

A total of 3 programmes are offered, with nearly 17 days of group learning, 10 days of individual learning and 2 digital courses which enable all Business Managers to acquire the skills and know-how that are essential to the operational performance of their job.

The AMPLIFY Business Managers courses are also provided in digital format. This makes it possible to maintain remote training and the deployment of new specific programmes.

For Engineers

In 2022, ALTEN continued to develop its internal training academy, dedicated to Consultants, which is now QUALIOP certified. The programmes deployed concern the testing, agility and project management professions and enable participants to obtain certifications recognised on the market. As part of the continuous improvement of the programmes, the two existing internal paths for the specialist population and for employees are being redesigned. A course dedicated to Site Leader (RSI) will complete the training offer.

In 2023, the focus will also be on the deployment of career paths such as the Nuclear ALTEN Academy.

At the same time, the Training Departments dedicated to consultants will continue to roll out training to develop technical, business and soft skills.

Finally, the Digital Learning division continues to develop and will offer new e-learning courses and modules over the course of the year in order to facilitate the integration of consultants within ALTEN, as well as with clients.

For the Technical Division

The training offered for the Technical Divisions aims to:

- increase the skills of project stakeholders;
- disseminate common project management practices within the Group;
- deploy internal methodologies.

These training courses address 2 main priority areas essential to the success of ALTEN's projects:

- 1 technical area: Work Packages Management – ALTEN methodology, financial management of a project, etc.;
- 2 managerial area: client relations, team management, communication, etc.

They are organised around 4 career paths that meet specific needs:

- Project Managers;
- Level 1 Project Managers;
- Level 2 Project Managers;
- Technical Directors.

These courses are composed of group or individual sessions (in the form of coaching), conducted in person or remotely.

This coaching totals 19 days of training.

For Support Functions

In 2022, the Support Functions Training Department continued to create and complete business onboarding courses, particularly for the HR Admin and Sales Administration teams.

Career development and support courses (such as the Management course) are regularly challenged in order to offer quality training that meets the requirements of employees and the Company.

The training course for the Specialists has been reviewed and will be rolled out in 2023.

Change in the number of people trained in France

| | |
|--------|-------|
| • 2019 | 5,685 |
| • 2020 | 4,571 |
| • 2021 | 4,702 |
| • 2022 | 5,381 |

In 2020, the decrease in the number of employees trained is due to the disposal of certain entities in France. It is also due to the delay in adapting to digital training sessions in the health context. Since 2021, there has been an increase in the number of people trained.

International initiatives and specialist subsidiaries

LINCOLN SASU offers each employee access to the Openclassrooms platform enabling them to take the courses that interest them and obtain the associated certifications. The teams also have access to publishers' operating modes (Dataiku, GCP, Azure) allowing them to access digital platforms for online courses.

ALTEN ITALIA SPA and **TECHALTEN PORTUGAL LDA** provide technical and language training online, live and recorded, via the AulaStreaming platform and GoFluent.

CADUCEUM SASU and **ALTEN NEDERLAND B.V.** implement professional training plans created for ALTEN employees but also for clients through their own training institute.

ALTEN FINLAND OY offers several training sessions for managers, for example on employee contract law, health and safety, sales and recruitment practices, tools used, etc.

ALTEN GmbH has the same training programme as in France. The introduction of the new ALTEN Training Center (ATC) apprenticeships management system, set up for all employees, was a success.

4.2.6 PROMOTING DIVERSITY

The Group places the promotion of diversity at the heart of its Human Resources policy. It aims to break down preconceived ideas about the Engineering profession and promote integration and inclusion. In France, ALTEN is a signatory of the Diversity Charter supported by the "Les Entreprises pour la Cité network".

4.2.6.1 Engineering is multicultural

Cultural diversity is a reality for the ALTEN Group. It is supported by the Group's international growth and mobility opportunities. In France, the headcount is comprised of 97 nationalities, and more than 100 nationalities are represented in the Group's overall headcount.

International initiatives and specialist subsidiaries

MI-GSO SASU and **PCUBED LTD** launched a partnership with the charity Neurodiversity in Business, which advocates change for a more inclusive workplace.

ALTEN FINLAND OY develops a "2022–2024 Equality and Non-Discrimination Plan" which aims to encourage equality as well as to prevent all types of discrimination in the workplace.

C PRIME INC. establishes an internal resource group, The Root Cause, to promote inclusion and social justice.

4.2.6.2 Employment and integration of employees with disabilities

Each year, the ALTEN Group invests in the development of a policy for people with disabilities. It is committed to job retention and employee awareness. It ensures:

- assistance with administrative procedures;
- ergonomic adaptation of workstations;
- the Advice and Listening Service provided by the Disability Unit.

ALTEN is also strengthening support for employees with disabilities by:

- annual financial support for an adaptation or an external aid required as a result of an employee's disability;
- days of paid leave for medical follow-up.

Raising awareness and communications with employees

The European Week for the Employment of People with Disabilities took place in November 2022. ALTEN proposed:

- national awareness-raising on deafness and sign language to understand the difficulty of integrating hearing-impaired people into companies through an introduction to sign language. Around a hundred people took part in this awareness-raising event;
- a conference on ergonomic workstation design and prevention of Musculoskeletal Disorders (MSD) 60 people attended this conference.

ALTEN regularly communicates on its actions in favour of the disabled through several channels:

- the newsletter;
- awareness-raising brochures and comics;
- the "ALTEN & Disability" community on the Yammer corporate social network;
- interactive e-learning content.

Recruitment

In November 2022, ALTEN took part in the SUPELEC forum to present the ALTEN Group's Disability Policy and promote the recruitment of young students with disabilities.

Sponsorship, patronage and partnership

ALTEN sponsors and supports:

- a disabled fencing champion;
- a young disabled table tennis player.

Digital accessibility

In 2022, ALTEN worked on making its websites accessible and will publish its Multi-Year Accessibility Plan in 2023. The latter will set out ALTEN's ambitions and objectives to make digital tools accessible to people with disabilities.

In 2022, a reference person has been appointed to pass on best practices and ensure that the standards are applied correctly.

In 2023, ALTEN will continue its work on the subject and has set the following objectives:

- continue to make digital platforms accessible;
- train employees on the RGAA framework (General Accessibility Improvement Repository).

Employee training

Interactive training content is accessible to all employees on the intranet. It includes several features:

- e-learning modules;
- FAQ.

Collaboration with the sheltered sector

ALTEN works closely with adapted companies:

- via co-contracting on certain client projects;
- as part of its purchasing.

This approach makes it possible to support and accompany adapted companies in specific sectors by providing the Group's know-how. ALTEN is committed to promoting the use of the sheltered and adapted sector as part of its external services. It is working to expand its panel of referenced suppliers from this sector.

International initiatives and specialist subsidiaries

- **MI-GSO SASU** has contracted an office cleaning service with an employment centre specialising in the integration through work of people with disabilities.
- **ALTEN ITALIA SPA** 19 disabled people joined the company and new agreements with local authorities were established or renewed. Since 2018, ALTEN has awarded contracts for service activities (cleaning and installations) to companies specialised in integrating people with disabilities into the "world of work". At the same time, a collaboration was undertaken with a social cooperative. It aims to create an inclusive workplace for people with disabilities.
- **AIXIAL SAS** has developed an in-house team specialising in disability issues:
 - participation in business fairs on disability;
 - inclusion policy communicated through training at management and recruitment level on the company's actions;
 - adaptation of the workstation and working hours according to the disability, assessed on a case-by-case basis at the HR level;
 - all employees with a management function sign the "Obligations and Duties" letter of commitment, which recalls the "zero tolerance" towards any form of discrimination.

4.2.6.3 Integration of people seeking employment or retraining

ALTEN is also committed to the integration of people seeking employment or retraining who are registered with the employment centre. Even after a long period of inactivity, the Operational Preparation for Employment (POE) scheme supports, prepares and trains them. It allows them to be oriented towards specific and promising professions:

- cybersecurity;
- nuclear;
- naval.

Candidates can benefit from 399 hours of training to acquire the skills necessary for their integration.

ALTEN also supports the CEBIJE and FACE associations via its skills sponsorship programme.

4.2.6.4 Engineering has no age limits

The average age of ALTEN employees on permanent contracts is 31 in France.

However, the expertise of more experienced employees allows us to capitalise on key knowledge and skills. A career management process is dedicated to them. It includes a second-phase career interview and privileged access to training.

As part of its skills sponsorship, ALTEN also offers assignments to senior Consultants. They can thus diversify their projects and apply their expertise to an associative cause. At the same time, ALTEN ensures that their expertise is passed on to the young people who join its teams.

The Group promotes the integration of many students in internships, apprenticeships or work-study programmes. This mainly concerns the Support Functions, which are more suited to this type of contract.

Each student is supervised by an ALTEN tutor, who is responsible for their integration and the smooth running of the assignment. The tutor passes on his or her knowledge to the student, who gradually acquires the skills linked to the training and to the future profession. For ALTEN, work-study is an opportunity to train employees in its business lines and to identify the best potential for future recruitment.

4.2.6.5 Promoting Engineering to women

High school students, interns, apprentices, employees, etc. Throughout their professional career, ALTEN strives to show women that the engineering profession is not just for men. The place of women in industry is a real issue for society.

Since 2021, ALTEN has been a signatory of Syntec-Ingénierie's Engineering Charter for Gender Diversity. This signature testifies to the Group's desire to continue to make gender equality a lever to meet the challenges of the future.

ALTEN is committed to the following 4 priority areas:

- 1 take action to change the image of Engineering among young people and in particular young women;
- 2 ensure equal treatment of women and men throughout their careers;
- 3 promote a work-life balance for all;
- 4 encourage access for women to management positions, by developing upward mobility.

Regular monitoring of the commitments linked to the Charter is carried out by Syntec-Ingénierie.

Furthermore, as the Group is a key player in the professional integration of young people, it is committed to raising awareness and convincing women to join the technical and scientific professions. Partnerships with associations such as *Elles Bougent* help guide female students. ALTEN is thus present as far upstream as possible, in secondary and high schools.

Situation within the Group

ALTEN promotes gender equality and wishes to increase the loyalty of its female employees.

An equal number of men and women sit on the ALTEN Group Board of Directors ⁽¹⁾.

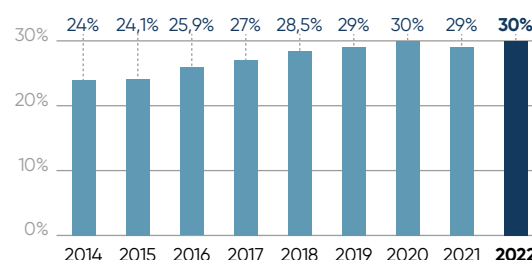
In France, the agreement on professional gender equality sets out the company's objectives and indicators in the following areas:

- recruitment and job diversity;
- measures to close the gender pay gap;
- career progression;
- work-life balance.

With this agreement, ALTEN wishes to combat inequality and promote the importance of professional diversity within the Company.

These measures have ensured that the proportion of women in the Group's headcount in France has been steadily increasing:

Change in the number of women in the French headcount



2022 gender equality index

Since 1 March 2019, French companies with more than 1,000 employees measure five indicators.

They publish their overall score according to the methodology of the gender equality index.

ALTEN SA obtained a score of 89/100.

ALTEN INFORMATION SYSTEMS AND NETWORKS obtained a rating of 89/100.

ALTEN SUD-OUEST obtained a rating of 88/100.

ALTEN TECHNOLOGIES obtained a score of 89/100.

Tales of Women Engineers Portfolio

The place of women in industry is a real issue for society. ALTEN is thus committed to raising awareness and convincing women to join the technical and scientific fields. This is achieved through the power of personal testimony: the role models help to deconstruct stereotypes and misconceptions about these professions from a very young age. Every year since 2017, ALTEN has interviewed its Consultant-Engineers, in France and abroad, to highlight their career paths and their business expertise in the Tales of Women Engineers Portfolio.

Elles Bougent and Talents du Numérique

Too few young women choose science and engineering courses. They remain under-represented in the Engineering professions. ALTEN has been a partner of the "*Elles Bougent*" association since 2009 and "*Talents du Numérique*" since 2006. The Group is committed to encouraging vocations and thus increasing the proportion of young women in Engineering.

The "*Elles Bougent*" association broadcasts the testimonies of female mentors who are passionate about their jobs. It informs schoolgirls and students of the many opportunities offered by Engineering degrees. ALTEN's network of female mentors includes nearly 100 female employees, Business Managers and Consultant-Engineers. In 2022, they continued to get involved with young women through awareness-raising activities.

The "*Talents du Numérique*" association brings together 70 higher education institutions and promotes scientific and technical training in digital professions to young men and women. In particular, it is one of the founding members of the "*Femmes@Numérique*" initiative, which aims to promote, through concrete actions, the place of women in the sector.

(1) Not counting the Director representing employees.

International initiatives and specialist subsidiaries

LINCOLN SASU obtained a score of 93/100 on the gender equality index.

ALTEN POLSKA SP ZOO organised a "Women in IT" event during Women's Month, which offered a series of articles, conferences and debates with the aim of promoting the place of women in the IT sector.

ALTEN SWITZERLAND AG and **ALTEN SOLUCIONES PRODUCTOS AUDITORIA E INGENIERIA SAU** broadcast videos highlighting women engineers on International Women's Day.

PCUBED LTD continues its commitment to the national gender equality programme in 2022 and has gathered 10 mentors and mentees. A community meets monthly to promote equality, diversity and inclusion.

ALTEN SVERIGE AB uses the internal network Women@ALTEN in order to build a community of women and strengthen their place in the industrial and technological world. The Women@ALTEN community organises various events throughout the year such as meet-ups, conferences, etc.

4.2.7 HEALTH AND SAFETY IN THE WORKPLACE [GRI 403-1] [GRI 403-5]

The health and safety of employees is a priority for the ALTEN Group. They meet client, normative and regulatory requirements.

4.2.7.1 FORCES policy

ALTEN's health and safety policy is centred on the acronym, FORCES, which aims to:

- Unite all stakeholders around a safety culture;
- Optimise employees' working conditions;
- Comply with normative, regulatory and client requirements;
- Capitalise on the Group's best practices to benefit all stakeholders;
- Committed to an HSE approach;
- Secure the working environment.

This approach is based on:

- risk prevention, by:
 - the identification of risks to which employees may be exposed,
 - raising employee awareness of these risks and the prevention and protection measures to be followed;
- dialogue and communication with the Health and Safety Committee. All the Group's subsidiaries reaching the relevant regulatory thresholds organise a Health and Safety Committee, convened as often as the law requires;
- training, with a proactive approach to both regulatory and voluntary schemes. Upon joining the Company, each new hire must follow an e-learning module about professional risks;
- awareness-raising for employees on specific risks is regularly organised. The Health, Safety and Environment booklet is distributed to all employees as a reference on

awareness-raising. In addition, ALTEN is a signatory of the Ministry of the Interior's "National Appeal of Companies for Road Safety";

- Engineers or Consultant-Engineers give safety talks. They provide an opportunity to discuss health and safety issues with the Consultant-Engineers. In 2022, 2,034 employees attended talks in France;
- prevention of safety-related risks for nuclear clients, with the promotion of a genuine safety culture;
- equipment has been put in place, particularly in terms of personal protection, for example:
 - 100% of ALTEN sites are equipped with defibrillators in France,
 - 100% of ALTEN sites are equipped with hygiene products to avoid any epidemic spread within the premises;
- COVID-19 kits are available to employees on request;
- regulatory and standards monitoring, leading ALTEN to act as early as possible on safety regulations. ALTEN has developed a dedicated monitoring tool to keep abreast of regulatory changes.

4.2.7.2 Management of the health crisis linked to the spread of SARS-CoV-2 (COVID-19)

The health context required the adaptation of a risk management protocol based on principles set out by the government. ALTEN has placed a Business Continuity Plan (BCP) at the heart of its health and safety prevention approach. The measures implemented focused on:

- risk assessment;
- the mapping of activities;
- the adaptation of activities to workstations;
- their adaptation to collective and individual prevention and protection measures.

The prevention approach has been formalised by updating the single occupational risk assessment document. It enabled the implementation of the Business Continuity Plan, which includes the following priority areas and working conditions:

- **focus area 1:** ensure the smooth running of operations according to the development of the pandemic via:
 - an operational unit dedicated to the health crisis context coordinating the processing of requests relating to the virus. It ensures that client requirements are taken into account. The crisis unit is also responsible for:
 - the provision of personal protective equipment: masks, hydroalcoholic gel, etc.,
 - the implementation of the strict health protocol imposed on employees,
 - Management of ALTEN premises: wearing of masks, layout, continuous cleaning, etc.;
 - this same unit ensures dialogue with employees via an e-mail address specifically dedicated to requests and incidents;
- **focus area 2:** organise work with:
 - the introduction of teleworking when the activity allows it;

- **focus area 3:** secure buildings and their occupants thanks to:
 - the provision of collective and individual protective equipment,
 - the layout of the premises to ensure the required social distancing measures:
 - the closure of meeting rooms and lunch break areas when necessary,
 - separation of offices;
 - systems for regulating the flow of people in confined spaces:
 - stairs,
 - lifts,
 - corridors,
 - entrance halls;
 - the organisation of regular screening campaigns,
 - setting up an infirmary to offer in-company vaccination to employees,
 - permanent decontamination of premises by hydrogen peroxide diffused by the ventilation and air conditioning system;
- **focus area 4:** adapt travel where necessary through:
 - the ban on international travel,
 - the validation of Directors required for travel to France;
- **focus area 5:** centralise the reporting of information and control the processing of requests and/or incidents via:
 - tools for monitoring requests and incidents: inventory of COVID-19 cases, distribution of COVID kits, etc.;
- **focus area 6:** informing internally and externally through:
 - employee communication devices:
 - posters,
 - e-mails,
 - intranet,
 - dedicated e-mail address,
 - digital safe, etc.;
 - communication mechanisms with external stakeholders: COVID-19 appendix to prevention plans, etc.

The health measures put in place since April 2020 have proven to be very effective. They have enabled the ALTEN Group to continue to operate by constantly monitoring the incidence rate of the Group's sites.

As of 14 March 2022, the Government decided to lift the health protocol in companies and the obligation to wear a mask indoors.

In line with regulatory requirements, ALTEN has made office work more flexible.

Business continuity was ensured by compliance with the following principles:

- hygiene measures;
- rules governing the ventilation of premises;
- prevention of the risks of hand-carried contamination (regular cleaning of objects and points of contact that employees are likely to touch).

4.2.7.3 Assessments and certifications

In addition, ALTEN is involved in a voluntary MASE certification process ⁽¹⁾ for its Lille and Vitrolles branches and a national ISO 45001 process. An HSE survey ⁽²⁾ was sent to all branch employees to measure their knowledge of these subjects.

To measure its Health and Safety performance, ALTEN relies on a risk management assessment questionnaire, designed by drawing on the ALTEN internal safety reference document, sent to the MASE scope. The assessment is positive, revealing a good knowledge of ALTEN's safety culture among employees.

4.2.7.4 Absenteeism

The absenteeism rate is an aggregate of days of absence through sick leave and work or commuting accidents. In 2022 in France, it stood at 2.26%.

4.2.8 WORK-LIFE BALANCE

4.2.8.1 Prevention of Psychosocial Risks (PSR)

All of the stakeholders listed below are committed to improving the Quality of Life at Work of employees within the ALTEN Group and to achieving a good balance between the employee's professional and personal life:

- the Communications Department;
- the Operational Human Resources Department;
- the Career Development Department (DCI);
- the Department for Development of Support Positions ("DDS").

The joint work of the various Departments aims to introduce positive measures to limit risks.

An agreement on health and quality of life at work was signed in 2015. It includes the following items:

- respecting and valuing the importance of disconnection time and organising follow-up discussions on workload;
- training line managers and staff monitoring teams in the identification and management of PSR and in stress management;
- the drafting and distribution of an ALTEN charter on well-being in the workplace;
- an e-learning module also provides an understanding of the psychosocial risks associated with stress and moral harassment;
- a counselling and psychological support unit is also available seven days a week and aims to prevent psychosocial risks.

⁽¹⁾ Company Safety Improvement Manual.

⁽²⁾ Health Safety Environment.

To take stock of the situation in France and guide future decisions, ALTEN commissioned a firm with expertise in 2022 to conduct a study based on a questionnaire sent to all employees. This study led to the decision, for 2023, to make each team leader aware of the prevention of psychosocial risks during a one-day training course.

4.2.8.2 Information and inclusion in the well-being in the workplace approach

The ALTEN Group is committed, over the long term, to a number of actions to promote well-being in the workplace for all employees.

Opportunities for professional development and internal mobility are regularly mentioned during employee onboarding, in the welcome booklet and at various employee events.

An AMPLIFY training programme is available to all.

A welcome booklet is available and includes the following information:

- the Group's organisation;
- its values and commitments;
- career development opportunities;

This handbook improves employee integration by providing him or her with information that is essential for successful adaptation and facilitates onboarding.

Employees benefit throughout the year from:

- conferences on well-being in the workplace;
- technical conferences;
- sporting and culinary challenges, etc.

All these actions are relayed by internal communication tools, Yammer, Intranet or a monthly ALTEN & YOU newsletter.

On the internal social network Yammer, numerous communities encourage meetings, exchanges and the sharing of best practices, in particular:

- In the technical field: IS Dev – Web & Mobile, Cyber Security, Agile & DevOps, etc.;
- On Corporate matters: *Elles Bougent* mentors, ALTEN & Disability, Ecology and sustainable development, etc.;
- In the recreational sphere: E-sport, Gourmet, Runners, etc.

The "*Nos salariés ont du talent*" internal sponsorship programme has existed for several years. It aims to support personal passions and initiatives in sport, humanitarian, cultural or artistic fields.

Employees can also get involved in projects that promote the feminisation of the Engineering professions.

Employees can also work on skills sponsorship assignments with "*ALTEN Solidaire*", with partner foundations and associations. "*ALTEN Solidaire's*" community initiatives are described in Section 4.3.6 – "Regional solidarity".

International initiatives and specialist subsidiaries

CADUCEUM SASU provides a number of actions in its offices to improve the well-being of its employees, such as free fresh fruit every week.

LINCOLN SASU offers yoga and fitness classes every Thursday to all its employees.

MI-GSO SASU organises regular team building by the "Happiness Officer" ambassadors.

ALTEN CHINA LTD organised music therapy sessions for the management team.

ALTEN FINLAND OY regularly conducts well-being surveys to provide services that improve the quality of life of employees.

PCUBED LTD organised several courses delivered by The Mental Health First Aid (MHFA). 50% of the headcount now has mental health certification from this organisation.

4.3 ETHICS AND HUMAN RIGHTS [GRI 102-16]

4.3.1 CHALLENGES AND PRIORITIES

The Group's approach, based on the principles of integrity and transparency, are formulated around the following priorities:

- business ethics and compliance;
- Information Systems Security;
- responsible purchasing;
- duty of care plan;
- solidarity.

4.3.2 ETHICS AND COMPLIANCE [GRI 102-17]

The ALTEN Group built its growth on the basis of fundamental principles of integrity and transparency. Executives and employees of the ALTEN Group implement these principles in order to establish lasting relationships of trust with all of its stakeholders: employees, shareholders, public or private sector clients, suppliers, competitors and all other partners.

As such, the ALTEN Group complies with:

- the 10 principles of the United Nations Global Compact;
- the United Nations Universal Declaration of Human Rights;
- the various conventions of the International Labour Organization;
- the OECD Guidelines for Multinational Enterprises.

The Group's commitments to carry out and develop its activities in strict compliance with national and international laws and regulations are formalised in three founding documents, distributed internally and externally:

- the Ethics and Compliance Charter;
- the Sustainable Development Charter;
- the Responsible Purchasing Charter.

These documents are presented in the Duty of care plan described in Section 4.3.5.2 "Tools to prevent serious harm".

The Compliance Department coordinates the Group's compliance approach by relying on an internal network of ambassadors, acting as links between the Compliance Department and the various Group entities. Reporting to the Legal Department, the role of the Compliance Department is as follows:

- it ensures compliance with standards wherever the Group operates;
- it anchors compliance in a responsible and continuous approach;
- it coordinates and standardises the actions carried out within the ALTEN Group;
- it prepares Group policies and distributes them to all employees;

- it also puts in place all the pedagogical tools intended to disseminate a culture of compliance.

The Group's Compliance Manager reports regularly to General Management on these subjects.

4.3.2.1 Preventing corruption risks

The ALTEN Group has a "zero tolerance" policy on corruption and influence peddling. It strives to disseminate this message to all of its stakeholders. Moreover, it is carried out with respect to the national and international standards to which it is subject regarding preventing acts of corruption ⁽¹⁾.

In terms of corruption, and more generally compliance, the ambassadors' network conveys the demands and the goals of the Group's General Management as well as reporting back on any alerts received locally.

ALTEN has defined and deploys its corruption prevention policy in accordance with the requirements of the Sapin II law ⁽²⁾.

A compliance framework

The Group's Ethics & Compliance Charter has for many years formalised the commitment of the ALTEN Group with respect to zero tolerance on corruption and conflicts of interest. This charter is available on the Group's website and retrievable by all stakeholders at the following address: <https://www.alten.com/alten-group/responsibility-and-sustainability/>.

These commitments were strengthened by an Anti-Corruption Code of Conduct that applies to all of the Group's internal and external employees and Corporate Officers. It defines the main principles (corruption, conflicts of interest, etc.) and describes them so that everyone is able to adopt ethical behaviour in compliance with the Group's policy.

The roll-out of the Anti-Corruption Code of Conduct in subsidiaries is accompanied by a communication and awareness program.

The Code of Conduct is available to all ALTEN stakeholders on the Group's website (<https://www.alten.com/alten-group/responsibility-and-sustainability/>).

In addition to this Code, the Group has developed application guides:

- a handbook on conflicts of interest. It reminds employees of the Group's policy and of the behaviour to adopt when faced with this risk;
- a gifts and hospitality policy. It recalls the guiding principles, provisions for authorisation and provides employees with recommendations for confronting potentially risky situations.

In 2022, the Group reviewed and updated its anti-corruption guidelines, which are available in several languages.

⁽¹⁾ Foreign Corrupt Practices Act in the United States, United Kingdom Bribery Act in the UK, law No. 2016-1691 of 9 December 2016, called "Sapin II", in France, World Bank, OECD (Organisation for Economic Cooperation and Development), International Chamber of Commerce (ICC), Transparency International, etc.

⁽²⁾ Law No. 2016-1691 of 9 December 2016 concerning transparency, the fight against corruption and modernisation of economic life, called the "Sapin II" law.

A whistleblowing system

In 2016, ALTEN equipped itself with the MyALERT system, available on the intranet and open to all employees.

In a process of continuous improvement, the ALTEN Group has strengthened its system: the whistleblowing system in place meets the requirements of the Sapin II law, the law on the duty of care of parent companies and ordering companies and the General Data Protection Regulation (GDPR).

It enables all of the Group's internal and external stakeholders (employees, clients, suppliers, etc.) to submit an ethics alert confidentially (and, where appropriate, anonymously) on a secure platform available 24/7 in all countries where the ALTEN Group operates. This system is directly accessible at <https://ALTEN.integrityline.com/> and is listed on the Group's institutional website. A page dedicated to the Group's internal whistleblowing system is also accessible from the ALTEN intranet site.

ALTEN has ensured that its internal whistleblowing system complies with new national and European regulations on whistleblowers.

Risk mapping

Pursuant to current legislation, the ALTEN Group has drawn up a mapping to identify and prioritise corruption risks according to the specificities of the ALTEN Group (activities, geographic sectors, etc.).

The different departments of the Group (subsidiaries and Group functions) must assess their corruption risks against different corruption scenarios defined by the Group and which the entities can complete. Finally, a formal interview to validate the exercise is conducted between the Risk & Compliance Department and the Department concerned.

Procedures for assessing third parties

The Group has implemented procedures for assessing third parties (clients, suppliers, M&A targets, etc.) and has equipped itself with the tools (databases, etc.) required to carry out these evaluations. The assessment of a third party before establishing a business relationship is carried out in two steps:

- an internal questionnaire and the consultation of the databases to categorise the third party according to three levels of risk (low/medium/high);

Key performance indicators

| Key performance indicators | | 2021 | 2022 | 2023 Targets |
|--|--|------|------|--------------|
| Accessibility of the whistleblowing system | % of entities with access to the whistleblowing system | 100% | 100% | 100% |
| E-learning module on the prevention of corruption ⁽¹⁾ | % of employees trained in anti-corruption | 62% | 66% | 80% |

(1) For France, Germany and the United Kingdom.

- the third party's file is approved locally or at Group level depending on its risk level.

Finally, ALTEN systematically evaluates the targets of merger and acquisition operations, relying, if necessary, on the expertise of external firms.

Accounting control procedures

The Group's accounting control procedures were adapted to take into account legal requirements in terms of preventing corruption.

Training

The Group devised a training programme adapted to targeted populations and an awareness campaign intended for all employees.

When new employees are hired, they are made aware of the Group's culture in terms of "zero tolerance" for corruption, in particular, through a welcome handbook that references the Group's Ethics and Compliance Charter. The Group's Anti-Corruption Code of Conduct and its gifts and hospitality policy are also incorporated into a welcome kit given to new arrivals.

A "Preventing corruption" e-learning module, available in several languages, has been rolled out and incorporated into mandatory training pathways for all employees, including new arrivals. This e-learning module reminds employees of the Group's anti-corruption policy and is accompanied by a quiz.

Ethics and compliance ambassadors also receive ongoing training.

A disciplinary system

The anti-corruption policy must be known and backed by all of the Group's employees. Thus, to ensure strict compliance with the principles that appear in the Code of Conduct, ALTEN has paired them with disciplinary sanctions.

An internal control and assessment mechanism

The internal control and assessment mechanism makes it possible to oversee the efficacy of measures, identify gaps and devise actions to prevent corruption. It is carried out based on a risk mapping of corruption, which is updated by the Compliance Department.

4.3.2.2 Protection of personal data

ALTEN ensures compliance with regulations relating to the protection of personal data. The Group Data Protection Officer (DPO), appointed by General Management, coordinates and rolls out initiatives to ensure compliance with the personal data protection policy, via a network of data protection coordinators.

The Group policy ensures uniformity of procedures and processes regarding protection of personal data within the Group. It is based on procedures, including:

- the procedure for managing new personal data processing;

- the procedure for handling complaints and exercising the rights of data subjects;
- the procedure for handling personal data breaches.

The Group DPO is involved with all issues relating to personal data processing. He has the resources required to perform his duties. He does not receive any instruction in the performance of his duties from the Company and reports directly to the Company's highest level of Management.

The ALTEN Group promotes a culture of personal data protection. It provides its employees with awareness-raising e-learning modules. Each e-learning programme is tailored to employees' activities.

Key performance indicators

| Key performance indicators | | 2021 | 2022 | 2023 Targets |
|---|---|------|------|--------------|
| E-learning module on the protection of personal data ⁽¹⁾ | % of employees trained in data protection | 66% | 69% | 75% |
| Requests to exercise rights ⁽²⁾ | Number of requests to exercise rights processed | 50 | 30 | N/A |
| Breaches notified to data protection authorities ⁽²⁾ | Number of data breaches notified to Data Protection Authorities | 0 | 1 | N/A |

(1) Successfactors scope (France/United Kingdom).

(2) France scope.

4.3.2.3 International sanctions

The Group's compliance policy also covers prevention of risks in terms of violation of international sanctions. This is referred to in the "Ethics & Compliance in a nutshell" guide, distributed to all Managers and Ethics & Compliance ambassadors. This document is available in several languages. It was updated in 2022 to take into account the issues related to the management of the Ukraine crisis.

A specific guide of conduct for activities in Russia has also been drawn up following the sanctions imposed on Russia by various countries and organisations.

Finally, the assessment process for third parties, which was implemented as part of the anti-corruption programme, is also intended to prevent risks in terms of violation of international sanctions by the ALTEN Group.

4.3.2.4 Lobbying

The ALTEN Group undertakes to conduct its lobbying activities in accordance with applicable laws, national and international agreements and its compliance policy. The relevant rules are set out in the Group's Anti-Corruption Code of Conduct.

In 2022, the ALTEN Group did not carry out any direct lobbying activity.

4.3.2.5 Fiscal transparency

In line with the Group's strategy, its tax policy preserves its reputation and reduces its tax risks.

The Group adopts a responsible fiscal approach in its practices. Its efficient tax management model strictly complies with international laws and regulations.

For this reason, the ALTEN Group's fiscal policy is formulated around three principles:

- the prevalence of economic activity: the establishment in a country is based on the will to develop the best offer and the best service to national clients;
- fair taxation of operations: the Group rigorously applies national and international tax rules and pays taxes in each country;
- control of tax risks: the Group secures tax costs by:
 - the reliability of financial data,
 - documentation of tax options,
 - continuous improvement in the identification and management of tax risks within the Group.

The ALTEN Group has established a transfer pricing policy in accordance with the OECD principles. The Group keeps an eye on fair distribution between countries of its internal operating margins.

In accordance with its legal obligations, the Group has been conducting its country-by-country reporting since the 2017 financial year. It reports the breakdown of its profits, taxes and activities by tax jurisdiction.

The Group is not legally established in the non-cooperative states and regions defined by French and international law.

4.3.3 INFORMATION SYSTEMS SECURITY

Information security and cybersecurity are central strategic issues. ALTEN has integrated an ISO 27001 certified Information Security Management System (ISMS) into its processes.

Client satisfaction and risk management are paramount. The Group has therefore initiated an ISO 27001 certification process to deal with:

- changes in the consulting business lines;
- international business development;
- the increasing criticality of information.

The first step in this process was the recruitment of an Information System Security Officer. Led by Management, an ISS governance structure was set up in the form of a committee, which brings together:

- Executive Committee members;
- members of the Information Systems Department;
- the Information System Security Officer;
- the Quality and Performance Department.

It meets every six months to:

- review internal and external issues;
- ensure the achievement of objectives;
- analyse the control of ISS risks;
- define the action plan.

ALTEN has built the ISO 27001 requirements into its Quality, Security and Sustainable Development policy. ISO 27001 prescribes the measures necessary to ensure information security within an organisation. It also covers the functioning of the information security management system.

Transversal to the company, this approach aims to:

- ensuring service continuity;
- managing risks;
- guaranteeing control of intellectual capital;
- preserving the trust of stakeholders by defending the confidentiality of information;
- building this approach into the Company's management system, ensuring that the entire headcount assumes ownership of it;
- combating cyber-attack threats.

In this dynamic, ALTEN SOLUCIONES PRODUCTOS AUDITORIA E INGENIERIA SAU has been ISO 27001 certified since 2013. ALTEN SA and ALTEN INDIA followed in 2016, then ALTEN GMBH, HUBSAN SASU in 2017 and LINCOLN SASU in 2020.

In 2021, ALTEN ITALIA SPA, TECHALTEN PORTUGAL LDA and the subsidiary MI-GSO SASU validated their ISO 27001 certification.

In order to meet the information security compliance needs of the automotive sector, the requirements of ISO 27001 are complemented by TISAX certifications in Germany, and since 2022, in Morocco and Romania.

This certification rewards a strategy and work begun several years ago.

ALTEN SA and its French subsidiaries have also developed accessible and mandatory e-learning training for everyone. It concerns Information Systems Security. It consists of role-playing and assessments, and raises awareness of all potential situations for employees. It also informs them about their rights and obligations. Since 2020, these e-learning modules have been supplemented by new materials in the form of cartoons. They help to understand best ISS practices in an entertaining way.

An intranet portal on Information Systems Security has also been created. Each employee will find:

- the IT Charter;
- security policy;
- access to dedicated e-learning modules;
- organisation;
- best practices;
- incident reporting, etc.

In the health context, information security developed projects aiming to:

- ensure compliance with the requirements;
- extend the scope of ISO 27001 certification;
- fight against cyber-attacks;
- secure remote working.

International initiatives and specialist subsidiaries

AIXIAL SAS trains its employees and makes them aware of information security. GDPR and confidentiality e-learning courses are offered to employees.

MI-GSO SASU has set up an ambassador programme: security patroller with a role in raising awareness among employees at local level.

4.3.4 MAINTAINING A LASTING RELATIONSHIP WITH SUPPLIERS AND SUBCONTRACTORS [GRI 102-9] [GRI 308-1] [GRI 414-1]

4.3.4.1 Strengthening and standardising purchasing practices across the Group

2022–2025 purchasing policy and programme

ALTEN's purchasing policy is driven by the Group's Purchasing Department. It is based on the six following areas of work:

- 1 the expertise axis, aimed at sharing and supporting internal stakeholders in the formalisation, application and monitoring of processes and good purchasing practices;
- 2 the performance axis contributing to the company's financial and non-financial results;
- 3 the quality axis, which manages the compliance of its third parties with regard to standard and regulatory requirements;
- 4 the business relationships axis, focusing on the integrity and sustainability of supplier relationships while promoting innovation and competitive bidding;
- 5 the risk axis, enabling the Group to meet its obligations and commitments relating to due diligence, the management of CSR performance, the assessment of compliance, nuclear safety and ethical risks;
- 6 the CSR axis, as part of an approach aimed at developing and deploying its Corporate Social Responsibility (CSR) and ethics values.

The Purchasing Department steers the deployment of the purchasing strategy in synergy with the Company's other departments. This strategy applies to all purchasing families and is part of a continuous improvement approach at Group level.

Support for international subsidiaries

To support international entities in their purchasing efforts, the ALTEN Group's Purchasing Department has made a service catalogue available to its subsidiaries, regrouping the following themes:

- the deployment of framework contracts;
- the application of the processes through the France document repository;
- the provision of financial and non-financial reporting tools;
- establishment of a Group-wide purchasing community;
- support in certification procedures.

4.3.4.2 Responsible purchasing

ALTEN's responsible purchasing scheme is deployed throughout France.

Founding principles

Responsible Purchasing is based on the ISO 20400 : 2017 standard which provides organisations of all sizes and activities with guidelines for integrating social responsibility into their purchasing process, as described in ISO 26000.

It is intended for stakeholders involved in or impacted by purchasing decisions and processes.

In 2022, ALTEN obtained the Responsible Purchasing Label issued by AFNOR, placing France at the "confirmed" level.

The Group's Responsible Purchasing Charter builds on the founding principles of the United Nations Global Compact, the Universal Declaration of Human Rights, the core conventions of the International Labour Organization and the OECD Guidelines for Multinational Enterprises.

In an effort to improve responsible purchasing practices, the ALTEN Group has defined five strategic areas to which the purchasing function and its stakeholders must respond as part of their missions:

- strengthen the structure and visibility of the responsible purchasing approach;
- preserve the environment: act on all three scopes and promote responsible digital technology;
- act for inclusion through solidarity purchasing;
- map, assess and manage Purchasing risks;
- manage and communicate Responsible Purchasing performance.

In this respect, the ALTEN Group undertakes to:

- preserve the environment by acting on all three scopes and promote responsible digital technology;
- carry out a full cost review prior to any purchasing decision;
- act for inclusion through solidarity purchasing.

The success of this approach involves the systematic integration by the Purchasing Department of a CSR dimension into the Group's purchasing approaches which aims to:

- rethink the act of purchasing to allow for a more environmentally, socially, human rights and ethically sound product/service approach;
- make it part of the buyer's role to define the need in collaboration with internal clients and to integrate the CSR dimension into the subject matter of the contract, the technical specifications and/or the performance conditions. The buyer must also carry out an analysis to measure the environmental impact of the product or service subject to the contract. If necessary, the buyer – in cooperation with the internal client – will be asked to seek an alternative or compensatory solution;
- value suppliers who stand out for their responsible approach by integrating these requirements via the dedicated selection or award criteria.

Mapping of supplier CSR risks

The Purchasing Department has defined a global mapping of risks determined by the nature of the supplier's activity, including a CSR component related to the environment, responsible purchasing, ethics, the social dimension and human rights.

Management of the Responsible Purchasing approach

Risk management is applied throughout the purchasing cycle.

During a call for tenders, all bidders are subject to a CSR maturity assessment through a questionnaire-based evaluation.

Supplier performance is managed through three areas:

- annual performance reviews involving stakeholders;
- annual supplier assessment campaigns;
- an audit process aimed at evaluating the compliance of suppliers with standards, regulations and requirements relating to the service provided to the Group.

In 2023, ALTEN's ambition is to extend this CSR dialogue to all strategic suppliers.

Continuous improvement of responsible purchasing practices

As part of the continuous improvement of the Purchasing Department, ALTEN called on AFNOR to support the implementation of the ISO 20400 standard on responsible purchasing.

Thanks to the implementation of an action plan and a 3-year progress plan, in December 2022 ALTEN obtained level 3 "confirmed" of the AFAQ Responsible Purchasing standard from AFNOR certifications.

4.3.5 DUTY OF CARE PLAN

ALTEN promotes:

- personal safety;
- sustainable development;
- respect for Human Rights;
- individual freedoms;
- ethics.

In 2010, the Group signed the Global Compact, formalising its commitment to Human Rights and the environment.

This commitment is applied operationally to all employees. It is reflected in the Group's CSR, ethics and compliance strategies.

4.3.5.1 Risk mapping

The development of the various risk maps is carried out by:

- the Quality and Performance Department;
- the Legal Department;
- the Purchasing Department.

ALTEN first identified and then assessed the 3 types of risk related to:

- the Group's activities;
- the business sectors of its suppliers and subcontractors;
- the countries where ALTEN operates.

ALTEN relies on its own benchmarks and external indices to quantify the level of risk.

For its own business activity, ALTEN carries out regular environmental impact assessments. Each environmental risk related to ALTEN's activity is assessed using a rating method. It takes into account:

- the frequency, determined according to the occurrence of the impact;
- the severity, indicating the level of impact on the host environment;
- stakeholder demands on the environmental aspect or impact. They are determined according to the requests of communities, associations, media, local residents, authorities, etc.;
- risk control is determined by the impact reduction actions taken and their effectiveness. This criterion also takes into account ALTEN's regulatory compliance.

ALTEN analyses social risk through the assessment of professional risks, including psychosocial risks. For each risk, the initial risk is cross-referenced with accident data and the degree of control. The residual risk calculated in this way is then ranked as follows:

- intolerable;
- substantial;
- average;
- controlled residual.

Finally, the ALTEN Group has developed a map to identify and prioritise corruption risks. It is described in Section 4.3.2.1 – "Preventing corruption risks".

For the activities of suppliers and subcontractors, the Purchasing Department mapped the risks related to:

- Human Rights;
- health and safety;
- the environment;
- corruption related to the suppliers' business sectors.

Suppliers are given the level of criticality of the services they perform.

Finally, ALTEN assesses the social and environmental risks of the countries where the Group's entities are located. For this purpose, external indices on the level of corruption and respect for political and civil rights are used. The risks and opportunities related to climate change are described in Section 4.4.1 "Environmental challenges".

ALTEN has also set up a risk management system based on their overall mapping⁽¹⁾. This is based on the identification of the risks of the Group's subsidiaries and functions. They are grouped together in a catalogue of risks to be systematically assessed by the various Group departments (Group subsidiaries and functions).

(1) See Chapter 2 "Risk factors and internal control".

4.3.5.2 Tools to prevent serious harm

The ALTEN Group has several charters to govern its activities, those of its employees, suppliers and subcontractors.

The Ethics and Compliance Charter

The Ethics and Compliance Charter formalises the Group's commitments in its activities. It complies strictly with national and international laws and regulations, including those against corruption.

This charter is intended for employees in all countries where the Group operates and is available in several languages.

It reiterates the commitments backed by:

- the 10 principles of the United Nations Global Compact;
- the United Nations Universal Declaration of Human Rights;
- the various conventions of the International Labour Organization (ILO);
- the OECD guidelines for multinational enterprises.

The Sustainable Development Charter

It commits the ALTEN Group to promoting a CSR approach in its companies:

- act with integrity and ensure compliance with laws and regulations;
- promote:
 - skills development,
 - the social advancement of employees,
 - diversity and equal opportunities by combating discrimination;
- guarantee working conditions that respect fundamental rights and ensure:
 - security,
 - the health of its employees,
 - well-being in the workplace;
- sustainably reduce its impact on nature and biodiversity and promote "eco-gestures" among its employees;
- support clients in the development of solutions favourable to the environment;
- encourage employees to actively participate in responsible innovation;
- unite its clients, subcontractors and suppliers around its values and its commitment to sustainable development;
- support solidarity programmes linked to the Group's values;
- work for the development of Engineering and promotion of scientific and technical careers;
- base corporate governance on rigorous management and responsible communication.

The Responsible Purchasing Charter

This charter is an integral part of purchasing contracts. It applies to all ALTEN Group suppliers and covers the following issues:

- respect for Human Rights;
- prohibit forced or compulsory labour;
- prohibit child labour;
- combating discrimination, harassment and violence;
- fight against corruption;
- protect health & ensure safety;
- ensure fair remuneration;
- respect for freedom of association and recognition of the right to collective bargaining;
- respect for the environment.

Signatory suppliers undertake to ensure that the principles of the charter are respected.

By a cascade effect, they must convey these provisions to their own suppliers. This also applies to countries that are not signatories to ILO conventions where they would be required to work.

The Anti-Corruption Code of Conduct

This Code is described in Section 4.3.2.1 "Preventing corruption risks".

4.3.5.3 Controlling the risk in the Group's activities and those of its subsidiaries

ALTEN deploys policies and procedures to ensure compliance with its charters and to prevent their violation, particularly in the following areas:

- Human Rights and fundamental freedoms;
- personal health and safety;
- the environment.

These procedures are based on:

- labour relations;
- promoting diversity;
- FORCES policy.

Labour relations

ALTEN pursues a policy of dialogue with its social partners which is described in Section 4.2.4.2 "Labour relations".

Promoting diversity

ALTEN fights against discrimination and in favour of diversity. The Group has included these principles in its Sustainable Development Charter. Diversity is central to the Group's Human Resources policy⁽¹⁾. To reinforce its commitment, the Group has signed the Diversity Charter and the Gender Charter for Engineers.

⁽¹⁾ See Section 4.2.6 "Promoting diversity".

The Group's principal actions address:

- gender equality, by retaining and promoting the ALTEN Group's female Engineers;
- the fight against discrimination, particularly with regard to disability, by responding pragmatically to the problems of:
 - hiring,
 - job retention,
 - employee awareness;
- supporting younger and older employees;
- the integration of jobseekers or people undergoing retraining registered with the employment centre as part of the Operational Preparation for Employment (POE) programme.

QHSE-SD-ISS policy: FORCES [GRI 103-3]

Each year, ALTEN's General Management reiterates its desire to maintain a reliable management system that satisfies all stakeholders. The ALTEN Group's QHSE-Sustainable Development-ISS policy is divided into six priority areas:

- federating, or uniting, all employees, professions and process pilots;
- optimising the Company's processes to target efficiency;
- respecting the demands of stakeholders;
- capitalising on each process and in all subsidiaries;
- ensuring ALTEN's commitment to an approach of quality and performance;
- securing our activities through certification efforts.

The FORCES policy is communicated to all new employees in the welcome handbook in France. It is posted in the premises.

To apply this policy, ALTEN's General Management has launched a performance approach based on Continuous Improvement. The integrated QHSE management system ensures:

- control of environmental impacts;
- client satisfaction;
- management of nuclear safety risks;
- employee safety.

It complies with the guidelines:

- ISO 9001;
- ISO 14001;
- ISO 45001;
- EN 9100;
- CMMI;
- MASE;
- CEFRI;
- ISO 19443;
- ISO 27001.

The Group's actions in terms of safety are described in the following Sections:

- 4.2.7 "Health and safety in the workplace";
- 4.3.3 "IT System Security";
- 4.4 "Reducing the Group's environmental footprint".

Measures to fight corruption

The Group's actions to prevent and fight against corruption are detailed in Section 4.3.2 "Ethics and compliance".

4.3.5.4 Assessment and control of risk with suppliers and service providers

The Purchasing Department ensures that its suppliers comply with the Responsible Purchasing Charter. It incorporates it into the specifications for calls for tender and into contracts.

ALTEN sends a CSR performance questionnaire to suppliers deemed priority following a CSR risk analysis of the sector. It enables them to assess their CSR performance. The Purchasing Department may initiate physical audits if the documentation presented is not satisfactory. The approach is described in Section 4.3.4.2 "Responsible purchasing".

ALTEN suppliers involved in services that have a potential impact on issues such as nuclear safety are also subject to special monitoring, systematic audits and even surveillance plans. A particular level of requirement, set by the ISO 19443 standard, is imposed on the supplier.

4.3.5.5 Report on the Duty of Care Plan and its implementation

The Duty of Care Plan has been rolled out and implemented in France.

In 2022, the entities NEXEO CONSULTING SASU, FINAXIUM SASU, OPTIMISSA SERVICIOS PROFESIONALES, ALTEN CANADA INC., ALTEN TECHNOLOGY USA INC., MI GSO EMP (SPAIN), MI GSO GMBH and MIGSO LDA as well as PCUBED AUSTRALIA, PCUBED CANADA and PCUBED USA INC were integrated into the Group's CSR scope, which improves the visibility of both the CSR performance of the subsidiaries and CSR progress within the Group.

The results of the Plan on suppliers and subcontractors are detailed in Section 4.3.4.2 "Responsible Purchasing".

4.3.5.6 Alert procedure

Internal and external stakeholders can submit a confidential and anonymous ethics alert on a secure platform:

- available 24/7 in all countries where the Group operates;
- meeting the requirements of the law on the duty of care of parent companies and ordering companies;
- accessible at <https://ALTEN.integrityline.com/>.

In 2022, no alerts were considered relevant in the framework of the Duty of Care Plan ⁽¹⁾.

(1) For further information, refer to Section 4.3.2 "Ethics and compliance".

4.3.6 REGIONAL SOLIDARITY [GRI 103-1] [GRI 103-2] [GRI 103-3] [GRI 203-1] [GRI 203-2]

In many of the Group's countries, ALTEN and its subsidiaries practice philanthropy initiatives in their host regions.

In France, "ALTEN Solidaire" helps general interest foundations and associations supporting causes with a social, medical or environmental impact. Since 2017, around 330 skills donations have been made. The "ALTEN Solidaire" unit also conducts solidarity operations with all employees in France and at the various sites in France.

In 5 years, skills sponsorship has represented almost 18,000 days of service for the benefit of more than 40 associative partners to whom we are committed.

In 2022 in France, skills-based sponsorship enabled employees to use their IT, operational and functional skills. Engineers wishing to get involved on a personal level in grass-roots actions can also contact "ALTEN Solidaire".

In 2022, several major initiatives were carried out through "ALTEN Solidaire", including:

- collections:
 - a collection for the benefit of the Food Bank deployed on all French sites made it possible to offer over 300 meals to families in need,
 - a sporting challenge mobilising all employees to support the Pink October & Movember campaigns, in favour of prevention and the fight against breast and prostate cancer. At the end of this challenge, the proceeds were donated to the Institut Curie,
 - fundraising was donated to the association *Tout le Monde Contre le Cancer*. This action made it possible to finance the organisation of even better end-of-year celebrations in the paediatric departments of several French hospitals;
- helping associations on technical projects, via skills sponsorship such as:
 - *L'Armée du Salut*, for the logistical management of their donations,
 - *France Parrainages*, in the implementation of a web marketing automation project,
 - *Télécom Sans Frontières*, in the deployment of VBA tools,
 - *Phyto-Victimes*, in the deployment of a web application.

At the same time, since 2013, ALTEN has been developing IT partnerships with associations from various backgrounds:

- education;
- inclusion;
- professional reintegration.

ALTEN remasters its obsolete PCs in-house and equips them with in-house developed applications for:

- job search assistance;
- help with CV writing;
- and job interview preparation tutorials.

This equipment allows associations to offer computer training or access to PCs for job hunting.

Since 2013, more than 8,500 computers or IT equipment have been donated to some 40 associations (one-off assistance, follow-up of development projects for the beneficiaries).

International initiatives and specialist subsidiaries

MI GSO EMP (SPAIN) collected food for the benefit of food banks via a Christmas collection campaign.

ALTEN CHINA LTD supports migrant workers in the construction sector by donating second-hand clothes and books. This enabled the creation of a library.

ALTEN CANADA INC. organised a dinner to benefit the massotherapy foundation. Its mission is to provide support to people affected by cancer, chronic pain or mental health problems, to women who are victims of domestic violence, to seniors in social geriatrics and ageing people in CHSLDs, as well as to family caregivers, by offering them free massage therapy care adapted to their state of health and provided by certified massage therapists.

ALTEN DELIVERY CENTER MAROC, donated computers to schools.

ALTEN TECHNOLOGY USA INC contributed to the construction of a house for Habitat for Humanity. Four blood drives were offered to employees during 2022.

4.4 REDUCING THE GROUP'S ENVIRONMENTAL FOOTPRINT [GRI 103-3]

4.4.1 ENVIRONMENTAL CHALLENGES [GRI 103-1]

The Group encourages all its entities to cultivate a proactive environmental approach, based on a recognised standard or benchmark.

The Quality & Performance Department defines the Group's environmental policy. It aims at assisting the subsidiaries in identifying and implementing concrete actions concerning:

- building management;
- control of the carbon footprint;
- rational use of natural resources.

The General Resources Department is committed to implementing these policies at all sites.

Its environmental approach is built around the following priorities:

- raising awareness of employees about eco-friendly behaviours;
- reducing its greenhouse gas emissions;
- using natural resources in a reasonable manner and reducing waste.

ALTEN is aware that its activities and sectors give it an indirect environmental responsibility to its clients. Thus, the Group is committed to developing innovative and sustainable solutions and to acting in favour of Responsible Digital Technology.

4.4.1.1 Consideration of risks and opportunities related to climate change in the Group's strategy

The ALTEN Group has studied the risks and opportunities that climate change represents for its activities based on the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD). The study methodology is broken down into several stages:

- identification of physical and transition climate scenarios related to climate change;
- analysis of potential negative consequences;
- assessment of the potential impact on the company.

In 2022, the study covers the France scope.

ALTEN's activities can be divided into two main categories:

- activities carried out at the Group's sites where services are provided to clients and the internal operating bodies;
- activities carried out on its clients' sites.

In the first category, only "office" activities are carried out, which give them a very low risk in relation to the physical hazards of climate change, apart from the geographical location of the sites.

The second category includes the Engineering activities of ALTEN's teams, which work directly in its clients' offices, plants or production facilities. The vulnerability to physical climate risks is also fairly minimal in the short and medium term.

Nevertheless, depending on the business sector in which the ALTEN Group's clients operate, the business could be exposed to transition risks.

Regardless of the nature and method of implementation, the geographical and sectoral breakdown of the ALTEN Group's business in France and around the world clearly mitigates the potential impact of climate change risks to which the Group may be exposed.

They must nevertheless be analysed.

Choice of climate scenarios

The ALTEN Group conducted a comparative study of the physical and transition climate scenarios proposed by the CDP, taking into account reference documents such as "Comparison of physical climate scenarios RCP" (Representative Concentration Pathway) and "Comparison of transition scenarios".

Three RCP climate scenarios were selected:

- the first with a low radiative forcing assumption (more or less strong global warming): RCP 2.6;
- the second with an intermediate radiative forcing assumption: RCP 4.5;
- the third with a strong radiative forcing assumption: RCP 8.5.

While taking into account the likelihood of these scenarios occurring.

Choice of transition scenarios

In line with the TCFD recommendations, the transition risk is linked to the transformations induced by the necessary adaptation to a low carbon future. 18 negative consequences related to the transition scenarios were therefore analysed.

Determination of physical climate hazards and consequences

Whatever the report used (IPCC, DRIAS, etc.), the scenarios are systematically associated with a certain number of indicators showing the evolution of climate hazard factors (average temperature, rainfall, number of hot days, etc.) between a current reference period and a specific time horizon (beginning of the century, 2021-2050; middle of the century, 2041-2070; end of the century, 2071-2100). From these physical climatic hazards, a number of potentially negative consequences for the company were derived, which were then studied according to the location and business sector and then adapted to the situation.

Description of the physical risks identified

The analyses identified:

- the main physical risks that could have potential impacts on two key business processes: human resources management and infrastructure management;
- a risk management plan.

Concerning the Human Resources Management process, the risk retained is the loss of productivity, which would come from a set of negative climate consequences. For example, the increase in the recurrence of extreme events.

This loss of productivity would be more or less significant depending on the intensity of climate change taken into account in the various climate scenarios studied.

For the Infrastructure Management process, three risks were identified: infrastructure degradation, energy shortages and rising energy costs. Indeed, climate change could lead to peaks in energy demand, which could potentially result in discontinuity of access to energy and increased costs for the company.

The management of physical risk therefore involves the implementation of mitigation actions to make the risk acceptable and therefore limit any consequences.

- integration of alternative energy supply contracts into the purchasing process.
- supporting suppliers in the implementation of this risk and opportunity approach.
- development of business continuity plans allowing for the transfer of all or part of the activities to sites less affected by possible climatic events.

Determination of transition hazards and consequences

In all existing transition scenarios, the transition risks identified in the report "Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures" are of four types:

- **political and legislative hazards:** these are linked to the publication of new legislative texts dealing with adaptation to climate change;
- **technology-related hazards:** these are associated with innovation that supports the low-carbon economy. The use and development of these technologies will potentially have an impact on production and distribution costs;
- **the hazards of the economic market:** the transition to a low-carbon economy will change the supply and demand of goods and services;
- **reputational risks:** the involvement of business activities in this transition is a source of reputational risks.

These transition hazards could generate various negative consequences. These are listed in the report "Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures". Some of these potential negative consequences do not apply to ALTEN's areas of activity.

Description of the transition risks identified

Market risks include all risks related to changes in the market for goods and services. Changes in the behaviour of internal clients (company employees) and external clients (direct clients and investors), linked to the changing environment, are a potentially significant risk.

ALTEN's human resources management policy, combined with the ALTEN Group's sustainable development approach and its development strategy, tends to minimise these risks as much as possible.

There are three **political and legislative transition risks** for ALTEN:

- the first is the emergence of new standards and regulations governing certain activities. New sectoral standards would imply a change in the Company's operational functioning;
- the second legislative risk is the increase in reporting obligations on greenhouse gas (GHG) emissions. This risk is both operational and reputational, and has a very high probability of increasing, regardless of the transition scenarios studied;
- finally, the third political and legislative risk is related to the evolution of GHG taxes, as predicted by many transition scenarios. This risk is both operational and reputational for the company.

For ALTEN, accepting this risk involves monitoring changes in business sectors as well as regulatory and normative changes.

ALTEN actively participates in national and international initiatives in order to contribute to progress at its level.

As such, ALTEN is a member of the *Institut du Numérique Responsable* (Responsible Digital Technology Institute) and a signatory of the Engineering for Climate Charter. Through these actions, ALTEN joins forces with its peers to reflect and act together on a better understanding of the new regulations. Finally, ALTEN's environmental approach based on a recognised management system, particularly through its certification (ISO 14001) or reference assessments such as CDP or Ecovadis, for example, includes a strict and rigorous regulatory watch.

Technological risks represent three different risks for ALTEN in the technology category:

- risks related to the substitution of existing products by alternatives with lower emissions;
- risks following an unsuccessful investment in new technologies or services;
- risks related to the costs of transitioning to less emitting technologies.

ALTEN intends to control this risk through its Smart Digital innovation programme. The ALTEN Group has been supporting its clients in sustainable innovation for many years. ALTEN Labs support this ambition and carry out projects dedicated to these major transformations. The activity of the Labs is described in Sections 1.5.3 "ALTEN Innovation" and 4.4.4.7 "Sustainable innovation".

The main reputational risk is the stigmatisation of a business sector in which ALTEN operates. The Group must demonstrate to all its stakeholders its ability to take the necessary measures to preserve the environment and limit the impacts of climate change. ALTEN's stakeholders are described in Section 4.1.2 "Stakeholder mapping". The examples of projects are described in Sections 1.5.3 "ALTEN Innovation" and 4.4.4.7 "Sustainable innovation".

Identification of opportunities

The ALTEN Group's environmental strategy described in the "Historical Commitment to the Environment" section of this document's Integrated Report incorporates the very notion of meeting clients' environmental needs. ALTEN not only participates in discussions with its clients to make collective progress on environmental challenges, but is also proactive in proposing offers that address these same challenges.

The Green IT offer described in Section 4.4.4.5 "Minimising the impact of IT installations" is an example.

In addition, the Smart Digital programme of the Innovation Department in France contributes to the progress of the work of many clients in the business sectors most affected by environmental challenges. The ALTEN Labs Smart Digital programme is described in Sections 1.5.3 "ALTEN Innovation" and 4.4.4.7 "Sustainable innovation".

Global corporate spending on R&D will increase and will focus in particular on programmes related to the energy transition. These investment challenges, which represent real opportunities for the ALTEN Group, are described in the "Segment trends" section of the Integrated Report of this document.

Summary

Climate change risks and opportunities are classified as either transition risks or physical risks. Risks are assessed with regard to their time horizon, the probability of occurrence and the significance of their potential impact.

The rating scale in the tables below is aligned with that of the CDP (three time horizon levels, nine levels of probability and six levels of inherent impact).

The details of the analysis of the risks and opportunities will be made public in the communication to the CDP in 2023, in accordance with the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD).

The risks associated with climate change are a potential threat, but for the ALTEN Group they represent definite opportunities for innovation, particularly in business sectors identified as sensitive.

As part of its ISO 14001 certified EMS, ALTEN annually reviews the risks and opportunities related to climate change.

4.4.2 GROUP ORGANISATION FOR ENVIRONMENTAL MANAGEMENT [GRI 103-2]

The Group's environmental management system relies upon an environmental risk analysis and a continuous improvement approach.

Several French and international entities have initiated the voluntary process of certification of their environmental management system (EMS). In 2022, 70% of the headcount within the CSR perimeter is covered by an EMS, including some

entities that have been ISO 14001 certified in recent years:

ALTEN SOLUCIONES, PRODUCTOS, AUDITORIA e INGENIERIA SAU in Spain;

ALTEN GmBH in Germany;

ALTEN SVERIGE AB in Sweden;

ALTEN SA, ALTEN SUD-OUEST SASU and **ALTEN SIR SASU** in France.

4.4.3 EMPLOYEE AWARENESS

ALTEN involves its employees by relaying the highlights of Sustainable Development via communication campaigns. In France, awareness campaigns, activities and training, especially those developed as part of the ISO 14001 certification process, are organised regularly to promote eco-friendly gestures and facilitate their adoption.

A Life Charter is displayed in all common areas. A dedicated e-learning module also reminds us of best daily practices to respect others and the environment. In 2022, more than 78% of employees received training on eco-friendly actions via e-learning modules in France.

International initiatives and specialist subsidiaries

ALTEN TECHNOLOGY USA INC organises monthly waste collection campaigns. This helps to raise awareness among the company's employees.

ALTEN ITALIA SPA puts up 'best practices' signs in all common areas, with suggestions for improving their sustainable development approach.

ALTEN NEDERLAND B.V. and **ALTEN DELIVERY CENTER MAROC** regularly inform employees of upcoming CSR activities or best practices through posters and e-mails (safety, energy consumption, compliance with the state of health emergency).

4.4.4 REDUCING THE GROUP'S GREENHOUSE GAS EMISSIONS

4.4.4.1 The Group's climate commitments [GRI 305-1] [GRI 305-2] [GRI 305-3]

Since 2019, ALTEN has been a signatory of the Syntec-Ingénierie's *Climate Charter for Engineers*. The Group will take part in Syntec's Charter monitoring committee and will be involved in 3 areas:

- reducing the emissions of CO₂ produced by commuting and company vehicle-related travel;
- raising employee awareness of climate challenges;
- defining its climate pathway.

In 2021, ALTEN participated in the Global Compact's Climate Ambition Accelerator programme and signed the Initiative's commitment letter Science-Based Targets (SBTi). In 2022, ALTEN worked on its reduction trajectory. The climate objectives aligned with the recommendations of the Science Based Targets Initiative will be submitted to the SBTi in 2023 for validation the same year. At the same time, the roadmap will be updated to realign it with these new objectives.

Between 2020 and 2025, ALTEN will focus on the following priority areas:

- promoting the use of renewable energy on its premises, with a target of 80% renewable energy by 2025 for the CSR scope;
- encouraging the energy efficiency of buildings;
- minimising the impact of IT facilities;
- supporting the transition to more gentle and sustainable forms of mobility;
- assessing suppliers and service providers on their carbon emissions and favouring suppliers committed to the climate;
- supporting and raising the awareness of international subsidiaries regarding their carbon trajectory.

4.4.4.2 Breakdown of greenhouse gas emissions

Every year since 2019, ALTEN has updated the calculation of greenhouse gas emissions from all its activities in France and internationally. This assessment is carried out on the 3 scopes defined by the GHG Protocol:

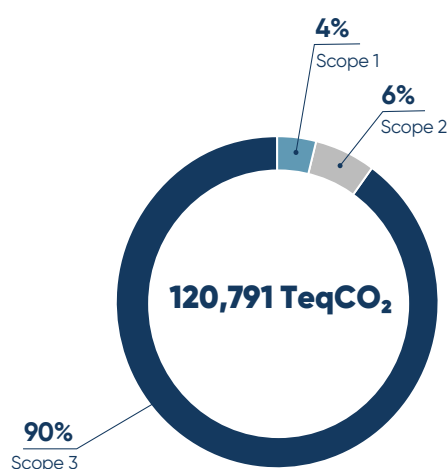
- Scope 1: direct emissions mainly due to:
 - the use of fuels on site,
 - refrigerant leaks,
 - fuel combustion by the vehicle fleet;
- scope 2: indirect emissions caused by the purchase or production of electricity and steam;
- scope 3: all other indirect emissions, such as:
 - business travel,
 - employee meals,
 - purchases and services,
 - non-current assets.

In 2022, ALTEN managed to stabilise its greenhouse gas emissions despite the return to normal activities following the COVID-19 period, in a context of strong growth in the Group's headcount.

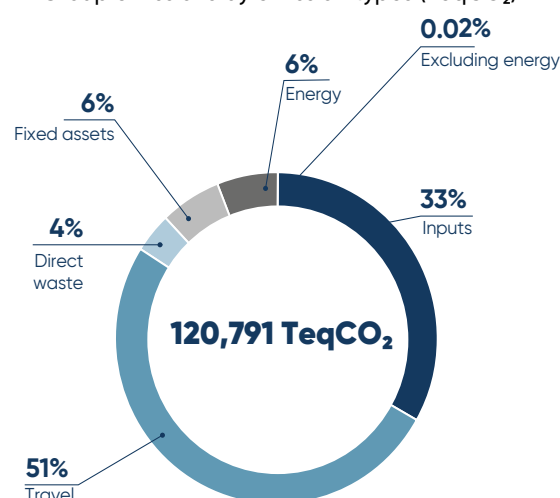
The total amount of greenhouse gases remains lower than that emitted in 2019, thanks to:

- a controlled increase in emissions related to business travel compared to the peak of the COVID period (2020);
- the electrification of company vehicle fleets;
- the use of teleworking in several countries, which limits emissions related to commuting.
- controlling energy consumption in the Group's buildings, particularly in France as part of the implementation of sobriety plans.

Group emissions by scope (TeqCO₂)



Group emissions by emission types (TeqCO₂)



The data have been rounded for clarity.

The carbon footprint published each year addresses the Group's scope, and not only the entities present in the CSR scope. When data were not available, they were extrapolated from previous years or from data available for neighbouring entities/countries.

In 2022, the energy consumption of ALTEN sites within the CSR scope ⁽¹⁾ was as follows:

| | Gross consumption - 2022 | Consumption per m ² - 2022 |
|---------------|--------------------------|---------------------------------------|
| France | 5,217 MWh | 79.5 kWh/m ² |
| International | 6,950 MWh | 68.4 kWh/m ² |
| TOTAL | 12,167 MWH | 54.4 KWH/M² |

In 2022, the CDP Climate Change assessed ALTEN's approach to combating climate change at level B.

4.4.4.3 Promoting renewable energy solutions

ALTEN promotes renewable energy solutions.

In 2022, 97% of the energy consumed in buildings in France was from renewable sources.

In 2022, ALTEN changed its electricity supplier to source 100% of its energy from renewable sources within the supplier's scope.

International initiatives and specialist subsidiaries

On an international level, subsidiaries also use renewable energies:

ALTEN CALSOFT LABS (INDIA) PRIVATE LIMITED used almost 30% of wind energy in 2022;

ALTEN Finland OY uses renewable energies for more than 90% of its energy consumption;

ALTEN SVERIGE AB uses 80% renewable energy.

In France, the Group's real estate strategy is based on the creation of regional business clusters and on the modernisation of the real estate portfolio. The Group works with developers, architects and builders, from the design stage, allowing it to guarantee an environmental approach to buildings.

The 6 buildings recently integrated into the real estate portfolio have:

- BREEAM Very Good certifications,
- regional labels such as:
 - BBKA (Low Carbon Building);
 - BDM (Mediterranean Sustainable Buildings);
 - RT 2012 – 10%;
 - Ready to OSMOZ;
 - E+/C-;
 - BBC-Effinergie 2017.

This choice to occupy efficient and more environmentally friendly buildings concerns many of the countries where the Group operates.

In 2022 in France, 48% of the real estate portfolio was BBC and/or HQE certified (with the integration of a new BREEAM certified site).

Since the end of 2022 and over 2023, ALTEN plans to reduce its energy consumption by applying its new energy sobriety plan by acting on the following factors:

- lighting: removal or reduction of lighting time slots/LED relamping and presence detectors;

- temperature: new strict temperature guidelines;
- domestic hot water and ventilation: control tools (BMS, BEM), reinforcement of boiler insulation, limitation of the maximum flow of new air and regulatory flow.

International initiatives and specialist subsidiaries

ALTEN SOLUCIONES PRODUCTOS AUDITORIA E INGENIERIA SAU is LEED GOLD certified for its four buildings in Madrid;

ANOTECH ENERGY SINGAPORE has set a minimum temperature (>26°) in its offices and has a procedure in place to ensure that the air conditioning and lights turn off when the office is closed;

ALTEN GMBH uses 100% renewable energy for its electricity supply at all sites. For heating, natural gas is used.

4.4.4.4 Minimising the impact of IT installations

ALTEN has defined and implemented a Responsible Digital Strategy that covers all issues related to its activity.

Through its Responsible Digital Strategy, ALTEN intends to put its expertise at the service of its clients and the transition of the digital sector, rely on its Innovation Labs to develop the footprint measurement and eco-design solutions of tomorrow, and finally, optimise its own internal systems.

At the end of 2021, ALTEN received the "Jury's Favourite" award in the "Corporate Strategy" category of the Responsible Digital Technology Awards organised by the *Institut du Numérique Responsable*.

ALTEN's Responsible Digital Strategy is based on the following 3 pillars:

- supporting its clients via an innovative framework for measuring the energy consumption of IT services. This framework is developed by ALTEN's Innovation Department teams in collaboration with the network of reference partners that ALTEN has built up in the footprint measurement and digital eco-design sector. ALTEN has already made more than 1,000 Consultants aware of the impacts of Green IT and created a developer training course on digital eco-design. A new Ecodesign Maturity Audit offer based on AFNOR SPEC 2201, allows its clients to have a trusted third party to analyse their maturity on Green IT. In these Softwares Delivery Centres, ALTEN offers the possibility of integrating a GreenDevOps approach into the integration and continuous development chain, combining best practices and benchmarks throughout the application's life cycle with the implementation of static and dynamic code analysis tools and measurement tools to define an environmental budget and monitor improvement;

⁽¹⁾ The scope of consolidation of this indicator is specified in the methodological note in section 4.5.1 "Methodological note".

- provide its expertise for the transition of the digital sector by helping to improve the tools developed by its partners and by participating in external initiatives such as the AFNOR "Responsible Digital Services" working group. At the same time, ALTEN's Innovation Department is developing a measurement tool, presented in paragraph 4.4.4.7 "Sustainable Innovation". We participate in many ThinkThanks, to develop tools and standards in order to raise awareness of the sector in the Green IT approach (Idate Digiworld, INR, AFNOR, etc.). The partnership network is a key element in our approach, which is why we work with GreenSpector, Cast, EasyVirt, WeDoLow, etc.;
- deploying the Responsible Digital Technology approach internally. ALTEN ISD is working to reduce its environmental footprint undertaken since 2013 with ISO 14001 certification. ALTEN implements measurement tools on these IT infrastructures, particularly on Azure with the tools offered by Microsoft. We integrate the AFNOR Spec 2201 guidelines on application eco-design, on our internal and external IT developments. Finally, ALTEN also monitors our IT networks on the carbon footprint generated by flow transfers. Thus, the ALTEN ISD is acting on the following points:
 - implementing a tool to measure the environmental footprint of cloud infrastructure and to monitor the associated carbon emissions;
 - strengthening the collaboration with the data centre host for the creation of a calculator allowing:
 - to assess and adapt needs in real time,
 - to calculate CO₂ emissions,
 - to find ways to save energy in order to reduce the environmental footprint.

ALTEN offers employees digital tools that limit the amount of data stored and exchanged on networks (Teams, One Drive, One note or Sharepoint). In 2022, to promote their use, a user charter and training courses were offered to employees.

In France, 100% of computers and monitors are Energy Star certified. The IT equipment is category A3 or A4.

Focus on the hosting of the Group's data

ALTEN relies on modern hosting technologies. The Group consumes power on demand, adapted to needs at a given moment. Resources are pooled, streamlined and optimised to reduce the number of physical servers. This reduces the environmental footprint and ensures high security systems are available 24/7.

For the past 10 years, ALTEN has been outsourcing to 2 recognised hosting providers, one in a data centre, the other in the Cloud. These partners are part of a responsible digital technology approach.

The data centre hosting partner has implemented the following actions:

- 100% of the data centres' total energy consumption comes from renewable energy;

- it is involved in a reforestation project in Occitania (150 hectares in 2021) as part of a carbon offsetting policy which has enabled it to be the first digital company to obtain the French Low Carbon label;
- the cloud hosting partner is carbon neutral. It has committed to a 1.5° climate trajectory with the SBT Initiative and has committed to offsetting all of its carbon emissions since inception by 2030.

International initiatives and specialist subsidiaries

- **ALTEN GmbH** is extremely vigilant about the consumption of its data centres. These have been centralised at only a few sites in order to limit the energy impact and particular attention is paid to the cooling technology. In addition, green energy sources are used to operate these data centres.
- **ALTEN ITALIA SPA** buys refurbished smartphones and laptops. Old printers are being replaced by newer ones that reduce paper waste, thanks to a user identification system based on personal badges.
- **ALTEN SVERIGE AB** has introduced a computer lease agreement that also takes into account electronic waste. The maximum OneDrive data storage per employee has also been limited to 2GB.

4.4.4.5 Favouring sustainable mobility

Travel accounted for 50% of the Group's greenhouse gas emissions in 2022. ALTEN pays particular attention to this and offers innovative alternatives to its teams

The volume of travel increased significantly in 2022, but remained lower than in 2019, despite an increase in the headcount and a strong recovery in activities.

As a result, employees make fewer trips, as they are replaced in part by remote meetings thanks to the use of audio-conference tools.

Commuting

Since 2022, the Group has extended mobility surveys, consisting of an analysis of commuting (and inspired by the Company Mobility Plan), to all its "Core Business" entities in France.

These mobility studies have made it possible to identify and implement solutions to facilitate sustainable mobility, adapted to each site, including:

- installation of showers, changing rooms and bicycle parking on certain sites to encourage cycling and soft mobility;
- installation of electric vehicle charging stations for company and personal vehicles;
- subscription to KAROS Entreprises for all the Group's employees in France, to facilitate the use of carpooling.

Building on the results of these measures, ALTEN will extend these surveys to all subsidiaries in 2023.

ALTEN significantly accelerated the deployment of electric terminals in 2022, from 70 terminals spread over four sites at the end of 2021 to 150 spread over seven sites at the end of 2022. Deployments are continuing to equip secondary sites as well as new buildings. The objective for 2023 is to have 230 terminals spread over 19 sites.

Other solutions aimed at encouraging alternatives to the car are being tested, such as the installation of self-service bicycle stations.

Finally, a new eco-mobility e-learning programme was made available to all employees in 2022 to raise their awareness of the impact of travel, present the alternatives favoured by the Group and encourage them to move towards more environmentally friendly mobility.

Business travel

The business travel of the Group's employees in France is governed by a travel policy which lays down rules designed to encourage responsible behaviour: preference for telephone and video conferences over travel, compulsory use of the train for all journeys of less than 2.5 hours; domestic and medium-haul flights in economy class; preference for the use of Green taxis; etc.

For 2023, the Group's ambition is to revise and extend its Travel Policy to further promote low-carbon solutions, such as extending the obligation to use trains, promoting electric vehicle rentals and taking into account the carbon footprint of hotels.

Company vehicles

Year after year, the ALTEN Group continues to improve the environmental performance of its fleet at a steady pace. As a reminder, diesel engines have been banned from the company vehicle catalogue since 2019.

The evolution of the share of low emission vehicles (<60 g CO₂/km) in the catalogue of company vehicles in France:

| Years | Share of low-emission vehicles (<60 g CO ₂ /km) | Average CO ₂ /km of vehicles on the road |
|--------|--|---|
| • 2019 | 40% | 104 g |
| • 2020 | 67% | 91 g |
| • 2021 | 75% | 73 g |
| • 2022 | 80% | 65 g |
| • 2023 | Target 80% | Target <60 g |

In 2022, 64% of the on-road fleet in France was composed of low-emission vehicles, well beyond the obligations introduced by the LOM law by 2030.

The Group's company vehicles in France individually emitted an average of 65g of CO₂/km at the end of 2022.

This massive electrification was made possible by the continuous deployment of charging points on the main buildings. In addition, since 2021, ALTEN has used a 100% renewable electricity supply to power its buildings and charging stations in France.

International initiatives and specialist subsidiaries

Since the beginning of 2022, **MI-GSO SASU** has set up a mileage allowance for the use of bicycles.

FINAXIUM SASU has introduced a clause in its employment contracts to encourage the use of public transport.

ALTEN NEDERLANDS B.V. and **ALTEN FINLAND OY** provide charging stations for electric vehicles next to ALTEN buildings.

PCUBED LTD has set up a "Bike to Work" programme to promote the purchase of bicycles, including electric bikes.

ALTEN SOLUCIONES PRODUCTOS AUDITORIA E INGENIERIA SAU has created a sustainable mobility plan called Welcome Mobility. This plan presents a shuttle service, with several routes, as well as a carpooling platform.

AIXIAL SAS offers parking spaces at most of its sites with charging sockets for electric vehicles. Employees with a company vehicle can choose from a catalogue of all-electric and hybrid cars.

4.4.4.6 Sustainable innovation

ALTEN is very active in reducing its environmental footprint and has been supporting its clients in sustainable innovation for many years. The ALTEN Labs support this ambition and carry out projects dedicated to this major transformation, ranging from energy efficiency in digital technology and industry, to low-carbon mobility in transport.

The SMART DIGITAL programme, the backbone of the ALTEN Group's internal research and innovation, is fully in line with this approach and directly involves its teams of consultants by putting the many advances in digital technologies to work for a more sustainable and low-carbon world.

Decarbonise land and air transport

The transition to electric vehicles, which is already well underway (11% of sales in Europe in 2022), must accelerate thanks to support and simplification of use, with a guarantee of a more neutral ecological balance.

In this context, the issues surrounding electric batteries are central:

- the reliable and detailed prediction of the consumption of future vehicle models is anticipated from the development phase. An ALTEN team is providing its expertise to a major global manufacturer by developing and refining a specific tool for predicting the consumption and range of an electric vehicle by modelling all energy losses while also taking into account driving parameters;
- the long charging time of batteries on vehicles limits their use, especially since there are also compatibility problems between the different types of charging stations. An ALTEN team is contributing directly to the development of a universal communication technology between electric vehicles and charging stations based on PLC (Power Line Communication) technology to ensure rapid vehicle charging at all types of stations;

- decarbonised, electric batteries make an important contribution to the sustainable economy but have environmental weaknesses at the beginning and end of their cycle, both in their production and in their recycling. However, even if the latter no longer meet automotive requirements, they remain functional and include rare and expensive components. In its holistic vision of the subject, ALTEN has developed the Second Life By Design project, enabling the reuse of ZOE model batteries to create energy storage containers. To do this, we are working on an upstream design of the batteries by integrating the requirements specific to this second life, particularly in terms of thermal and mechanical resistance and the management of the efficiency of charge and discharge cycles.

Controlling traffic flows and intermodalities makes it possible to build sustainable mobility that does not stop at vehicle engineering, but also invests in the field of intelligent infrastructure management. Today, signalling systems can communicate with each other, but there are still significant limitations in scaling up to a territory or a city, particularly in terms of the number of junctions involved. A team of ALTEN experts has developed a decentralised system, with multiplexed intelligence and citywide communication between junctions. Use cases have been conducted with several major cities.

The decarbonisation of air transport requires many innovative technologies, both in its design and engineering, and in the industrial management of development cycles.

The teams are developing eco-design methods and tools, adding a new dimension of complexity to systems engineering by introducing new constraints that must be compatible with their functionality and use over their entire life cycle. Indeed, eco-design calls upon a growing number of disciplines or new technologies with evolving or even antagonistic uncertainties and objectives, thus slowing down the design process. Sequential design methods have reached their limit in the search for an optimal solution that does not exist. The uMDAO (uncertainties Multidisciplinary Design Analysis Optimisation) approaches model the requirements, the synergies between disciplines, and make it possible to propagate notions of intrinsic uncertainties in order to find a panel of acceptable solutions more quickly. For example, a team from the ALTEN Lab in Toulouse is eco-designing a liquid hydrogen tank made of composites, seeking to maximise environmental performance at every stage. This case study is particularly interesting because of the complexity involved: minimising the gravimetric index (Eco-Engineering), optimising manufacturing processes (Eco-Manufacturing), making the integration of this complex system reliable and certifiable (Safety).

In a comprehensive aircraft/infrastructure approach, ALTEN teams also support a major aeronautics client to both improve aerodynamic performance and optimise flight and airport operations. At the heart of the SARAA offering (Smart Avionics: Road to Autonomy by ALTEN), this work on embedded pilot assistance systems will enable a 30% reduction in CO₂ emissions from air transport and prepare the way for the evolution towards autonomous aircraft.

Decarbonise and steer the energy transition of industry

Industrial systems embedded in production lines or in connected Corporate Information Systems are becoming increasingly complex with the contribution of artificial intelligence (AI) technologies. Collecting and processing local data through centralised architectures is naturally very energy-intensive; processing it as close as possible to where it is collected is much less so. By integrating the entire IT/OT (Information Technology/Operational Technology) architecture, ALTEN teams are eco-designing IT systems that consume less computing power, and therefore energy, with AI in the field, directly implanted in data sensors, and that are more collaborative in order to better distribute tasks and authorise rapid and appropriate reactions. ALTEN's partnership with ST Microelectronics enables the development of innovative applications embedding AI in the microcontroller through the NanoEdge AI studio.

The Test Bench for the Eco-design of Intelligent Systems project is developing an experimental platform for measuring, analysing and optimising the performance of systems: efficiency and energy impact. It is composed of the following three layers:

- the Green Code project aims to ensure the optimal energy performance of application or embedded software, particularly in the collection and processing of connected data;
- the Green Smart Object project enables the precise measurement of the energy consumption of intelligent systems and IoT (Internet of Things);
- the Green Smart System project addresses complex systems and systems of systems, and aims in particular to measure the efficiency of communication between the different intelligences of the system and the impact of the distribution of intelligences (and calculations).

For a given application, ALTEN teams compare the energy consumption of intelligent systems according to their architecture (Edge, Cloud, Mist), and measure the energy consumption of the various components (Hardware, Software, Artificial Intelligence, Communication). This platform makes it possible to propose strong recommendations on their architecture so that they are more energy efficient.

The Green Factory project proposes a complete tool for managing and optimising a factory's energy consumption on two aspects: industrial consumption and digital consumption. On the one hand, it makes it possible to control energy consumption as a whole, by acting directly on the systems and managing several energy sources, but also to make optimal decisions by making it possible to predict, simulate and prescribe more ecological and more economical solutions. This tool is prototyped on our "Mini-Plant" demonstration platform of the Factory of the Future.

The Green Supply Chain project is developing a solution for eco-responsible decision making on a complete supply chain with a trained AI anticipating all the environmental impacts, including recycling, of logistical choices according to its different parameters.

Eco-designing IT systems

Improving the energy efficiency of IT systems starts at its foundation: coding. The massive increase in the use of computer exchanges *via* application software or database access is accompanied by an equally massive increase in the energy consumption required to operate them. Energy sobriety in the Code becomes essential. The ALTEN platform for the eco-design of intelligent systems (see above) includes this first essential layer devoted to the development of Green Code, particularly for mobile and web applications, and offers a tool for measuring the energy consumption and environmental impacts of software.

Thanks to AI technologies, ALTEN is also imagining more global assistance solutions for cleaning up our environment. The use of satellite images for crop or forest management is already a

widespread topic. An ALTEN team is extending its research into the possibility of detecting various types of marine pollution in the oceans directly from space by processing multispectral satellite images. The completed demonstrator will make it possible to predict, locate and isolate target pollution, particularly plastic, in order to help capture it at sea.

International initiatives and specialist subsidiaries

MI-GSO SASU organised a 2022 edition of the CyberCleanUp Challenge on sorting its emails;

LINCOLN SASU is working on a project to improve the detection of failures on a platform. The aim is to minimise energy production losses and technical accidents;

ALTEN GMBH is developing an image processing system for smart spraying agriculture.

4.4.5 USING NATURAL RESOURCES WISELY AND REDUCING THE GROUP'S WASTE [GRI 306-2]

4.4.5.1 Reducing paper consumption

ALTEN uses paper essentially for purposes of office work and communication. In 2022, the Group's internal consumption came to 25 metric tonnes, *i.e.* an average of 1.29 kg per employee:

ALTEN is not only looking to consume less, but also to consume better. With regard to purchasing, the Group prioritises recycled and/or ecolabel paper. Thus, 80% of paper used in France in 2022 was recycled and/or certified.

ALTEN encourages paper-free exchanges:

- in France, in 2022, 96% of employees received their payslips in a digital safe;
- the project for the dematerialisation of invoices is also continuing its deployment. The aim is to increase the number of clients, suppliers and subcontractors connected to the solution each year. In 2022, nearly 55% of invoices were processed digitally, an improvement of 5% compared to 2021;
- since 2021, ALTEN has set up a platform that enables 100% digital contract management.

In 2023, ALTEN will continue to work on the digitalisation of its processes requiring a large number of prints.

In France, most printers are linked to a badge printing system that eliminates unnecessary, erroneous or forgotten prints. They are configured by default in black and white and recto/verso and help make employees aware of the environmental impact of each print. In 2022, printing *via* this system has decreased by 15% compared to 2020.

International initiatives and specialist subsidiaries

ALTEN DELIVERY CENTER MAROC has eliminated paper towels and replaced them with blow dryers.

ALTEN NEDERLAND BV, ALTEN SVERIGE AB and **ALTEN FINLAND OY** use certified and/or recycled paper.

4.4.5.2 Reducing and sorting waste

The ALTEN Group is committed to waste reduction and sorting in the office. It has also undertaken several projects to reduce the amount of paper used, and therefore the paper waste generated. This approach is described in Section 4.4.5.1 "Reducing paper consumption".

Waste sorting

A paper sorting and recycling system is in place in France and in many Group entities.

In 2022, ALTEN implemented a new waste sorting policy by replacing the various existing bins with sorting hubs and new displays: 100% of the surfaces are covered by selective sorting throughout the ALTEN SA lease scope.

With regard to waste electrical and electronic equipment, the Group has set up a precise monitoring system that applies to batteries, ink cartridges and batteries consumed on the sites.

Waste recovery

ALTEN gives a second life to obsolete IT equipment in its fleet *via* donations to associations.

In 2021 a specialised service provider collected 3.25 tonnes of WEEE from ALTEN and its subsidiaries in France.

Since 2020, ALTEN has eliminated all single-use plastic cups from its sites in France. 7 ALTEN sites have been equipped with new Cy-Clope ashtrays that collect and recycle 100% of cigarette butts, which will be used as fuel to produce energy.

In the fourth quarter of 2022, a composting test system was rolled out on a site in France in order to limit bio-waste. As this gesture will become mandatory as of 1 January 2024, ALTEN wishes to raise the awareness of its employees on the subject and educate them.

In 2023, ALTEN plans to continue to roll out its new policy of waste sorting and to introduce composting on a wider range of sites. Other products and services will also be tested with a view to future generalisation, always with a view to encouraging good behaviour and minimising the ecological footprint.

Finally, in the context of COVID-19, in 2022, ALTEN deployed collection points in France for the recycling of used masks.

In 2022, ALTEN also committed to recovering all expired products used in this context (gels, wipes, sprays) through a specialised company.⁽¹⁾

4.4.5.3 Limit water consumption

ALTEN's proactive approach is illustrated, among other things, through the new services or products introduced on its sites, with the aim of always optimising its environmental footprint. Thus, in 2022, the following were deployed:

- oayas in the plantations to space the watering;

4.4.6 BIODIVERSITY

Particular attention is paid to the environmental certification of office supplies and equipment. The aim is to limit their impact on biodiversity as part of the Group's responsible purchasing approach.

In France, for example:

- all table and desk purchases require FSC, PEFC or NF environment certification;
- paper purchases require FSC, PEFC, European Ecolabel, *NF Environnement* or 100% recycled paper certification.

ALTEN wishes to raise employee awareness of biodiversity: the Group sponsors beehives in the Paris region.

ALTEN continued its collaboration with a company specialising in reforestation. Since 2013, ALTEN has planted over 32,500 trees in 5 different countries.

4.4.7 INFORMATION ON THE GREEN TAXONOMY (REGULATION EU 2020/852 OF 18 JUNE 2020)

The investment sector clearly has a role to play in the green transition. The need to equip the finance sector as well as private investors was quickly identified. In this context, the EU's ambition has been to establish a "green taxonomy", born out of the need to identify the sustainable activities of companies and compare them through common criteria. In 2020, the "Taxonomy" Regulation was adopted by the European Union (EU) following the publication in 2018 of the action plan for sustainable finance. This text is intended to be one of the levers that will make it possible to achieve the objective of carbon neutrality in 2050 set out in the European Green Pact. This regulation consists of a reasoned presentation of the activities that can make a substantial contribution to the achievement of environmental objectives, subject to compliance with the criteria defined in the same regulation. There are six objectives:

- equipment to clean glasses in a more ecological way (less water consumption, no use of harmful products).

International initiatives and specialist subsidiaries

ALTEN ITALIA SPA, ALTEN BELGIUM SPRL, ALTEN SOLUCIONES PRODUCTOS AUDITORIA E INGENIERIA SAU, ALTEN FINLAND OY, ALTEN POLSKA SP ZOO, ANOTECH ENERGY SASU, ANOTECH ENERGY USA INC. and CADUCEUM SASU have a waste sorting system. In all offices and common areas, sorting bins are installed for plastic, paper, computer waste and other waste.

ALTEN ITALIA SPA buys refurbished smartphones and laptops in order to reduce the CO₂ impact of these purchases.

ALTEN GMBH and **ALTEN TECHNOLOGIES SASU** promoted water bottles in the office, and the use of recycled paper for draft purposes. In addition, the entities have eliminated disposable cups at all sites.

In 2023, ALTEN will continue to raise awareness of biodiversity among its employees.

International initiatives and specialist subsidiaries

ALTEN ITALIA SPA has signed a partnership with Treedom for the planting of trees.

PCUBED LTD supports a UK charity "The Conservation Volunteers" and their tree planting programme.

NEXEO CONSULTING SASU financially supports "*Un Toit pour les abeilles*" for the sponsorship of beehives. At the same time, it also supports aid for reforestation in Madagascar.

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

The European Commission completed the regulation by adopting a new delegated act on 2 February 2022 including in the text gas and nuclear energy, which have "a role to play in facilitating the transition to renewable energy" and climate neutrality.

(1) This approach is described in Section 4.3.6 "Regional solidarity".

In concrete terms, this analysis should lead companies to disclose:

- the share of their sustainable revenue, thus aligned with the taxonomy regulation;
- the share of their sustainable CAPEX amount, thus aligned with the taxonomy regulation;
- the share of their sustainable OPEX amount, thus aligned with the taxonomy regulation.

An eligible activity is an activity included in the list of activities described in the Taxonomy regulation.

An activity is sustainable, and therefore aligned with the Taxonomy regulation, if it meets the following criteria:

- contributes substantially to one of the environmental objectives (analysis of the criteria defined in the text);
- does not cause significant harm to any of the other environmental objectives;
- is exercised in compliance with basic social criteria.

At the time of writing, only the first two environmental objectives are to be considered.

4.4.7.1 Analysis of the regulation with regard to the activity of an intellectual service provider

The study of the eligibility of the ALTEN Group's activities carried out in financial year 2021 through the analysis of the company's NACE code led to the non-eligibility of activities.

In 2022, Management launched a project to analyse the text of the Taxonomy. Based on external analysis, through exchanges with peers and supplementing understanding with training, the Group has deduced likely eligibility and minimal alignments.

Referring to its business model and recalling that the ALTEN Group is a provider of intellectual services in the field of IT and Engineering for clients in all business sectors, it is expected that a very small part of its activities will be considered sustainable (i.e., aligned) according to the criteria defined in the taxonomy regulations.

4.4.7.2 Description of the methodology and analysis of the eligibility and alignment results

With regard to the ALTEN Group's business and in the context of the first year of application of the alignment of the regulations, three fundamental points should be considered:

- the need for a methodological bias to define under which prism the activities as described in the annexes of the Taxonomy regulation should be analysed;
- access to data meeting the analysis criteria as defined in the regulation requires adaptations to IT systems to allow reliable and industrialised analysis;
- the volume of data to be analysed in the context of the ALTEN Group concerns tens of thousands of projects.

These necessary and founding questions for the methodology applied by the Group for the analysis of the Taxonomy made it possible to establish the following strategy:

- in 2023, for the 2022 financial year, the research criteria used to analyse the Group's activities are ALTEN's two main offerings, namely:
 - Engineering professions;
 - IT Services.
- in 2023, for the year 2022, in order to ensure the reliability of analyses for future years and to validate the methodology, only data from the ALTEN France scope of structured project activities could be analysed;
- on the basis of the analyses carried out in this report and those still in progress, it is important to develop an action plan for 2023-2025 that will lead to the publication of a full-scope taxonomy analysis (including the analysis of the other four chapters of the taxonomy to come).

Eligibility analysis

Recalling that the ALTEN Group's two main activities are engineering consultancy and IT services consultancy, the following three categories of activities described by the Taxonomy regulations have been selected:

Climate change mitigation

8.1 Data processing, hosting and related activities

- Projects carried out for clients of the IT Systems Department;
- whose purpose may be to optimise the hosting of equipment in clients' data centres directly;
- whose purpose is to optimise the air conditioning, heating and ventilation of the client's data centres.

9.1 Research, development and innovation close to the market

- Projects carried out for Engineering clients;
- whose purpose is to identify ways of reducing CO₂ emissions

Adaptation to climate change

9.1 Engineering and related technical consulting activities dedicated to climate change adaptation

- Engineering, HSE and research projects for clients;
 - whose purpose is to have an active participation in the Environmental Management System and the responsible purchasing strategy;
- whose purpose is to test nuclear waste recycling solutions.

Alignment analysis

While it is possible to identify activities considered eligible, very few of them meet the substantial contribution criteria that would allow them to be considered aligned.

Regarding the mitigation objective, for the activities identified in Chapter 8.1 **"Data processing, hosting and related activities"**, as the available data do not precisely meet the criteria for substantial contribution, the identified projects are not considered to be aligned with the Taxonomy regulation.

Concerning the mitigation objective, for the activities identified in Chapter 9.1 **"Research, development and innovation close to the market"**, the projects entrusted to ALTEN are well aligned with the criteria.

Regarding the adaptation objective, for the activities identified in Chapter 9.1 **"Engineering and related technical consulting activities dedicated to climate change adaptation"**, the projects do not incorporate analysis of climate scenarios or data modelling techniques and are therefore not considered to be aligned with the Taxonomy regulation.

Compliance with DNSH ("Do No Significant Harm") criteria

Following the analysis of the substantial contribution criteria, it should be verified that the projects selected in Chapter 9.1 **"Engineering and technical consulting activities related to climate change adaptation"** **do not harm the other objectives**:

- climate change mitigation objective: the activity is not conducted for the extraction or transportation of fossil fuels.
- objective of sustainable use and protection of aquatic and marine resources: the activity meets the criteria of Appendix B of Annex I of the Delegated Act, no risk on water having been identified in the framework of the activities selected.

Compliance with minimum guarantees

In the Taxonomy regulation, alignment is confirmed when activities meet the defined criteria and comply with the DNSH principles. These activities must also respect the minimum guarantees of alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight core conventions identified in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and in the International Bill of Human Rights.

As such, the ALTEN Group complies with:

- the 10 principles of the United Nations Global Compact;
- the United Nations Universal Declaration of Human Rights;
- the various conventions of the International Labour Organization;
- the OECD Guidelines for Multinational Enterprises.

In accordance with the PSF report ("Platform on Sustainable Finance"), ALTEN's commitments cover the themes of Human Rights, business ethics, compliance with tax regulations and the fight against corruption.

The tax commitments are detailed in Section 4.3.2.5 "Tax transparency".

The duty of care plan and the measures in place in application of the Sapin II law are detailed in Section 4.3.5 "Duty of care plan". The Group's commitments to carry out and develop its activities in strict compliance with national and international laws and regulations are formalised in three founding documents explained in Section 4.3.5.2 "Tools to prevent serious harm":

- the Ethics and Compliance Charter;
- the Sustainable Development Charter;
- the Responsible Purchasing Charter.

4.4.7.3 2023-2025 action plan on the Taxonomy regulation

In order to ensure a comprehensive analysis for the coming years, the teams involved in the subject will build an action plan including:

- raising awareness and developing the skills of the Departments and teams involved in the analysis in each of the Group's entities, including internationally;
- raising awareness and developing the skills of the pilot project teams in France;
- the development of the skills of the teams involved in the final publication, who will lead the process in France and internationally
 - through training;
 - via exchanges with peers;
 - through discussions and a proposal for co-construction of analysis with professional institutions.

- the implementation of a tool to facilitate the reporting of all parties concerned.

In addition, in order to make the most of this regulation and to spread the best practices it encourages, awareness-raising actions for teams will be carried out around:

- consideration of the carbon impact of activities sold to clients;
- integration of eco-design reflexes into engineering projects, including when ALTEN is only involved in post-studies;
- the need to take into account notions of sustainability in commercial exchanges.

4.4.7.4 Revenue analysis

In 2023, for the year 2022, in order to ensure the reliability of analyses for future years and to validate the methodology, only data from the ALTEN France scope of structured project activities was analysed. As required by regulations, these data have been compared to the Group's revenue but cannot under any circumstances be extrapolated.

In addition to the calculation proposed in the table below in accordance with regulatory requirements, it should be noted that the amounts of eligible and aligned revenue in relation to the revenue of the scope under consideration (ALTEN France) are 0.96% and 0.015% respectively.

| Code | Revenue (absolute value) | Substantial contribution criteria | | | | | | | DNSH | | | | | | | Minimum guarantees | Share of revenue aligned with the taxonomy | Enabling activity category | Transition activity category | | | | | | | | |
|--|--------------------------|-----------------------------------|---------------------------|------------------------------|--|----------------------------------|------------------------------------|---|---------------------------|------------------------------|--|----------------------------------|------------------------------------|---|-----------------|--------------------|--|----------------------------|------------------------------|--------|---|---|--|--|--|--|--|
| | | Revenue | Climate change mitigation | Adaptation to climate change | Sustainable use and protection of aquatic and marine resources | Transition to a circular economy | Pollution prevention and reduction | Protection and restoration of biodiversity and ecosystems | Climate change mitigation | Adaptation to climate change | Sustainable use and protection of aquatic and marine resources | Transition to a circular economy | Pollution prevention and reduction | Protection and restoration of biodiversity and ecosystems | | | | | | | | | | | | | |
| | | € , absolute value | % | % | % | % | % | % | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | | | | | % | E | T | | | | | |
| A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY REGULATION | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A.1. ELIGIBLE AND ALIGNED ACTIVITIES | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Data processing, hosting and related activities | 8.1 | - € | | | | | | | | | | | | | | | 0% | | | | | | | | | | |
| Research, development and innovation close to the market | 9.1 | € 177,700 | 0.005% | | 0.005% | | | | Y | | Y | Y | Y | Y | Y | 0.005% | E | | | | | | | | | | |
| Engineering and related technical consulting activities dedicated to climate change adaptation | 9.1 | - € | | | | | | | | | | | | | | | 0% | | | | | | | | | | |
| TOTAL A.1. ELIGIBLE AND ALIGNED ACTIVITIES | | | | | | | | | | | | | | | € 177,700 | 0.005% | | | | 0.005% | | | | | | | |
| A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Data processing, hosting and related activities | 8.1 | € 1,591,466 | 0.042% | | | | | | | | | | | | | | | | | | | | | | | | |
| Engineering and technical consulting activities related to climate change adaptation | 9.1 | - € | 0% | | | | | | | | | | | | | | | | | | | | | | | | |
| Engineering and related technical consulting activities dedicated to climate change adaptation | 9.1 | € 9,720,173 | 0.26% | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL A.2. ELIGIBLE AND ALIGNED ACTIVITIES | | | | | | | | | | | | | | | € 11,311,639 | 0.299% | | | | | | | | | | | |
| TOTAL (A.1. + A.2.) | | | | | | | | | | | | | | | € 11,489,339 | | | | | | | | | | | | |
| B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Activities not eligible for the Taxonomy regulation | | € 3,771,432,961 | 99.70% | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL (A + B) | | | | | | | | | | | | | | | € 3,782,922,300 | 100% | | | | | | | | | | | |

4.4.7.5 Capex analysis

In 2023, for the year 2022, in order to ensure the reliability of analyses for future years and to validate the methodology, only data from the ALTEN France scope of structured project activities was analysed. As required by regulations, these data have been compared to the Group's revenue but cannot under any circumstances be extrapolated.

The amounts taken into account in the denominator of the Capex correspond to the flows of tangible and intangible assets (visible in the table in Section 6.1.4 "Consolidated statement of cash flow" and to new leases (vehicles and real estate).

The numerator of eligible capex is composed in 2022 of company vehicle leases emitting less than 50g CO₂/km as stipulated in the substantial contribution criteria in Chapter 6.5 "Transport by motorcycles, passenger cars and light commercial vehicles" of the mitigation objective.

| Substantial contribution criteria | | | | | | | | | | DNSH | | | | | | | | |
|--|------------------------|----------------|---------------------------|--|----------------------------------|------------------------------------|---|---------------------------|--|----------------------------------|------------------------------------|---|--------------------|--|----------------------------|------------------------------|---|--|
| Code | Capex (absolute value) | Share of Capex | Climate change mitigation | Adaptation to climate change Sustainable use and protection of aquatic and marine resources | Transition to a circular economy | Pollution prevention and reduction | Protection and restoration of biodiversity and ecosystems | Climate change mitigation | Adaptation to climate change Sustainable use and protection of aquatic and marine resources | Transition to a circular economy | Pollution prevention and reduction | Protection and restoration of biodiversity and ecosystems | Minimum guarantees | Share of Capex aligned with the taxonomy | Enabling activity category | Transition activity category | | |
| | €, absolute value | % | % | % | % | % | % | % | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T | |
| A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY REGULATION | | | | | | | | | | | | | | | | | | |
| A.1. ELIGIBLE AND ALIGNED ACTIVITIES | | | | | | | | | | | | | | | | | | |
| Acquisition and ownership of buildings | 7.7 | | | | | | | | | | | | | | 0% | | | |
| Renovation of existing buildings | 7.2 | | | | | | | | | | | | | | | | | |
| Transport by motorcycles, passenger cars and light commercial vehicles | 6.5 | € 752,895 | -0.79% | -0.79% | | | | | Y | | Y | Y | Y | Y | Y | 0.79% | | |
| TOTAL A.1. ELIGIBLE AND ALIGNED ACTIVITIES | | € 752,895 | 0.793% | | | | | | | | | | | | 0.79% | | | |
| A.2. ELIGIBLE BUT NON-ALIGNED ACTIVITIES | | | | | | | | | | | | | | | | | | |
| Acquisition and ownership of buildings | 7.7 | € 51,403,000 | 54.112% | | | | | | | | | | | | | | | |
| Renovation of existing buildings | 7.2 | € 5,896,108 | 6.207% | | | | | | | | | | | | | | | |
| Transport by motorcycles, passenger cars and light commercial vehicles | 6.6 | € 14,525,105 | 15.29% | | | | | | | | | | | | | | | |
| TOTAL A.2. ELIGIBLE BUT ALIGNED ACTIVITIES | | € 71,824,213 | 75.610% | | | | | | | | | | | | | | | |
| TOTAL (A.1. + A.2.) | | € 72,577,108 | | | | | | | | | | | | | | | | |
| B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION | | | | | | | | | | | | | | | | | | |
| Activities not eligible for the Taxonomy regulation | | 0 | 0% | | | | | | | | | | | | | | | |
| TOTAL (A + B) | | € 94,994,000 | 100% | | | | | | | | | | | | | | | |

4.4.7.6 Opex analysis

The ALTEN Group's business model is essentially based on human resources, with employee benefits expense representing 79.8% of total Opex. The analysis of Opex in the sense of the Taxonomy requires the calculation of the denominator necessary to assess eligible and aligned Opex. This amounts to 1.7% of the total amount of OPEX.

In this regard, the ALTEN Group chose the materiality exemption option provided for in Article 8 of the Delegated Regulation and therefore did not assess the portion of eligible or aligned Opex. The latter are therefore considered as zero in the table below.

| Code | Opex (absolute value) | Substantial contribution criteria | | | | | | | DNSH | | | | | | | Share of Opex aligned with the taxonomy | Enabling activity category | Transition activity category |
|---|-----------------------|-----------------------------------|---------------------------|------------------------------|--|----------------------------------|------------------------------------|---|---------------------------|------------------------------|--|----------------------------------|------------------------------------|---|--------------------|---|----------------------------|------------------------------|
| | | Opex share | Climate change mitigation | Adaptation to climate change | Sustainable use and protection of aquatic and marine resources | Transition to a circular economy | Pollution prevention and reduction | Protection and restoration of biodiversity and ecosystems | Climate change mitigation | Adaptation to climate change | Sustainable use and protection of aquatic and marine resources | Transition to a circular economy | Pollution prevention and reduction | Protection and restoration of biodiversity and ecosystems | Minimum guarantees | | | |
| | €, absolute value | % | % | % | % | % | % | % | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY REGULATION | | | | | | | | | | | | | | | | | | |
| A.1. ELIGIBLE AND ALIGNED ACTIVITIES | | | | | | | | | | | | | | | | | | |
| Environmentally sustainable activities | € 0 | | | | | | | | | | | | | | | 0% | | |
| TOTAL A.1. ELIGIBLE AND ALIGNED ACTIVITIES | € 0 | 0% | | | | | | | | | | | | | | 0% | | |
| A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES | | | | | | | | | | | | | | | | | | |
| Eligible but environmentally unsustainable activities | € 0 | 0% | | | | | | | | | | | | | | | | |
| TOTAL A.2. ELIGIBLE AND ALIGNED ACTIVITIES | € 0 | 0% | | | | | | | | | | | | | | | | |
| TOTAL (A.1. + A.2.) | € 0 | | | | | | | | | | | | | | | | | |
| B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION | | | | | | | | | | | | | | | | | | |
| Activities not eligible for the Taxonomy regulation | € 0 | 0% | | | | | | | | | | | | | | | | |
| TOTAL B | € 0 | | | | | | | | | | | | | | | | | |
| TOTAL (A+B) | € 0 | 0% | | | | | | | | | | | | | | | | |

4.5 METHODOLOGIES AND INTERNATIONAL GUIDELINES

4.5.1 METHODOLOGICAL NOTE [GRI 102-8] [GRI 102-46] [GRI 102-48] [GRI 102-49] [GRI 102-50] [GRI 102-51] [GRI 102-52] [GRI 102-53]

Temporal and geographic scopes

The data for the various indicators cover the period from 1 January 2022 to 31 December 2022.

The CSR scope in this report covers ALTEN's legal entities and solutions located in France:

- ALTEN SA;
- ALTEN SUD OUEST SASU;
- ATEXIS SASU;
- MI-GSO SAS;
- ALTEN SIR SASU;
- ALTEN TECHNOLOGIES SASU;
- AIXIAL SAS;
- LINCOLN SASU;
- AVENIR CONSEIL SASU;
- AIXIAL DEVELOPMENT SASU;
- CADUCEUM SASU;
- ANOTECH ENERGY SASU;
- UNIWARE GLOBAL SERVICES SASU;
- ALTEN AEROSPACE SASU;
- NEXEO CONSULTING SASU;
- FINAXIUM SASU;
- HUBSAN SASU.

The CSR scope also covers international entities:

- ALTEN Belgium SPRL;
- ALTEN SWITZERLAND AG;
- ALTEN GmbH;
- ALTEN TECHNOLOGY GmbH;
- ALTEN SOLUCIONES, PRODUCTOS, AUDITORIA e INGENIERIA SAU;
- ALTEN FINLAND OY;
- ALTEN NEDERLAND B.V.;
- ORION ENGINEERING BV;
- TECHALTEN PORTUGAL LDA;
- ALTEN SVERIGE AB;
- ALTEN ITALIA SPA;
- ALTEN LTD;
- ATEXIS SPAIN SLU;
- ALTEN CALSOFT LABS (INDIA) PRIVATE LIMITED;
- ALTEN INDIA PRIVATE LTD;
- ALTEN DELIVERY CENTER MAROC;
- ANOTECH ENERGY DOHA;
- ANOTECH ENERGY USA INC.;
- CPRIME INC.;

- ALTEN CHINA LTD;
- ALTEN POLSKA SP ZOO;
- ALTEN SI TECHNO ROMANIA SRL;
- OPTIMISSA SERVICIOS PROFESIONALES;
- SDG ITALIA CONSULTING;
- SDG CONSULTING ESPAÑA;
- CALSOFT LABS INC;
- ALTEN TECHNOLOGY USA INC.;
- ALTEN CANADA INC.;
- ANOTECH ENERGY SINGAPORE;
- MI-GSO EXPERTO EN MANAGEMENT DE PROYECTOS;
- MI-GSO GmbH;
- MI-GSO UNIPESOAAL LDA;
- PCUBED AUSTRALIA;
- PCUBED LTD;
- PCUBED CANADA INC;
- PCUBED USA INC.
- PROGRAM PLANNING PROFESSIONALS PTE LTD (SINGAPORE).

In 2022:

ALTEN NEDERLAND B.V. and ORION ENGINEERING BV reported consolidated data.

ALTEN GMBH and ALTEN SW GmbH reported consolidated data.

In France, NEXEO CONSULTING HOLDING, FINAXIUM and HUBSAN SASU were included in the reporting.

Internationally, OPTIMISSA SERVICIOS PROFESIONALES, SDG ITALIA CONSULTING, SDG CONSULTING ESPAÑA, CALSOFT LABS INC, ALTEN TECHNOLOGY USA INC, ALTEN CANADA INC, ANOTECH ENERGY SINGAPORE, MI-GSO EXPERTO EN MANAGEMENT DE PROYECTOS, MI-GSO GMBH, MI-GSO UNIPESOAAL LDA, PCUBED AUSTRALIA, PCUBED CANADA INC, PCUBED USA INC, PROGRAM PLANNING PROFESSIONALS PTE LTD (SINGAPORE) were included in the reporting.

Rate of coverage

The performance indicators reported for France and international markets cover 75% of the Group's revenue at 31 December 2022.

For the French entities, these indicators relate to:

- the completeness of the headcount of the entities concerned ⁽¹⁾;
- all areas occupied by one or more ALTEN Group entities in France.

For international entities, they relate to the number of employees and floor space of each entity in the country concerned.

(1) ALTEN and specialised subsidiaries.

Guidelines

The performance indicators and the text of this report comply with Article L. 225-102-1 of the French Commercial Code. This document was prepared in line with the standards of the Global Reporting Initiative (GRI) G4 essential compliance option.

The guidelines for calculating and establishing performance indicators are available upon request by e-mail: ALTEN.csr@ALTEN.fr.

Exceptions and limitations

In 2022, the ALTEN Group set up a new external reporting tool to which all entities in the CSR scope have access. This tool allows for the reporting of:

- social;
- environmental;
- local societal information.

This data is then consolidated by the Group.

The Group strives to:

- increase the scope of its reporting each year by integrating new entities;
- increase the reliability of the data collected by relying in particular on the consistency checks offered by the tool;
- raise awareness among the various entities of the CSR Scope of the new features included in the reporting.

Origin and compilation of the data

Employee-related indicators

- The social performance indicators reported for France and the rest of the world cover 81% of the Group's revenue at 31 December 2022.
- The following data is extracted from the social statement of financial position and payroll software of the Group's companies in France and international entities:
 - headcount;
 - nationalities represented in the Company;
 - hires and departures;
 - work-study contracts;
 - total payroll;
 - remuneration;
 - turnover;
 - organisation of working time;
 - frequency rate of work accidents with lost time;
 - severity rate of work accidents.
- Other data is derived from the reporting of the departments responsible for this in the various Group entities:
 - annual appraisals;
 - training;
 - internal mobility.
- The total number of training hours and employees trained includes training for apprentices and employees on vocational training contracts.
- For international entities, employees on apprenticeship or vocational contracts are counted as fixed-term contracts for the SOC 7 and SOC 8 indicators.

- Turnover is calculated according to the following definition: $(\text{Departures} / [\text{Workforce N-1} + \text{Workforce N}] / 2)$. Departures taken into account exclude trial periods, mobility and other reasons.
- The work accident severity rate was calculated based on working days.
- Some subsidiaries do not track all the data included in this reporting. Accordingly:
 - ALTEN CANADA INC, ALTEN SI TECHNO ROMANIA SRL, ALTEN SWITZERLAND AG, TECHALTEN PORTUGAL, CALSOFT LABS INC, PCUBEB USA INC, PCUBEB SINGAPORE, MI-GSO GMBH, ANOTECH ENERGY DOHA, ANOTECH ENERGY SINGAPORE, ANOTECH ENERGY USA INC are excluded from SOC 21c "Percentage of employees who received an annual appraisal interview for the period 01/01/22 and 31/12/22".
 - ALTEN POLSKA SP ZOO, ALTEN TECHNOLOGY USA INC., ALTEN INDIA PRIVATE LTD, CALSOFT LABS INC., MI-GSO GMBH, MI-GSO EMP, PCUBEB CANADA INC, PCUBEB USA INC, ANOTECH ENERGY DOHA, ANOTECH ENERGY SINGAPORE, ANOTECH ENERGY USA INC are excluded from SOC 28 "Training expenditure as a % of payroll";
 - ALTEN LTD, ALTEN SI TECHNO ROMANIA SRL, CALSOFT LABS INC, OPTIMISSA SERVICIOS PROFESIONALES, MI-GSO GMBH, PCUBEB USA INC, ANOTECH ENERGY DOHA, ANOTECH ENERGY SINGAPORE, ANOTECH ENERGY USA INC are excluded from SOC 31.a "Percentage of people receiving training during the year, by gender";
 - PCUBEB CANADA INC., PCUBEB USA INC., ANOTECH ENERGY DOHA, ANOTECH ENERGY SINGAPORE, ANOTECH ENERGY USA INC are excluded from SOC 34 "Frequency rate of work-related accidents with time off".

Environmental indicators

- The environmental performance indicators reported for France and internationally cover 70% of the Group's revenue at 31 December 2022.
- Environmental data excludes entities:
 - ALTEN SWITZERLAND AG;
 - ALTEN CANADA INC.;
 - ALTEN INDIA PRIVATE LTD;
 - ANOTECH ENERGY USA INC;
 - PCUBEB CANADA;
 - PCUBEB AUSTRALIA;
 - PCUBEB USA INC;
 - C-PRIME INC;
 - SDG ITALIA CONSULTING;
 - SDG CONSULTING ESPAÑA.
- Data related to floor space is taken from the lease documents. They are collected and then consolidated annually by building. They are then broken down according to their occupation by each entity in France and for the international entities within the CSR scope.
- Data related to consumables and energy are based on invoices and statements from suppliers and service providers.
- In France, the energy consumption of common areas is estimated at 10% of the consumption of occupied areas:
 - when ALTEN does not lease the entire building;
 - when the data is not available.

- Enviro 1: "CO₂ emissions related to the energy consumption of buildings between 01/01/21 and 31/12/22" excludes:
 - ALTEN Belgium SPRL; TECHALTEN PORTUGAL LDA, ALTEN LTD; ALTEN TECHNOLOGY USA INC.; ANOTECH ENERGY DOHA; ANOTECH ENERGY SINGAPORE; ANOTECH ENERGY USA INC.; CALSOFT LABS INC; MI-GSO GmbH; MI-GSO EXPERTO EN MANAGEMENT DE PROYECTOS; MI-GSO LDA PORTUGAL.
- To calculate the percentage of renewable energy used in France, the energy consumption recorded on the invoices and statements of suppliers and service providers is taken into account but not the consumption linked to the common parts of the buildings.
- The quantity of cups used by ALTEN (Enviro 6) concerns only paper cups for France (the zero-plastic-cup objective in France has been achieved) and single-use plastic cups internationally.
- The Enviro 4 calculation method⁽¹⁾ is the total amount of paper divided by the weighted number of employees for France.
- In France, energy consumption indicators were divided by the number of weighted m². Internationally, the actual m² as of 31 December 2022 are used when information on the number of m² weighted items is not available. The Enviro 8a indicator "Total energy consumption in kWh" excludes:
 - ALTEN Belgium SPRL; TECHALTEN PORTUGAL LDA, ALTEN LTD; ALTEN TECHNOLOGY USA INC.; ANOTECH ENERGY DOHA; ANOTECH ENERGY SINGAPORE; ANOTECH ENERGY USA INC; CALSOFT LABS INC; MI-GSO GmbH; MI-GSO EXPERTO EN MANAGEMENT DE PROYECTOS; MI-GSO LDA PORTUGAL.
- Enviro 8b "Total energy consumption in kWh/m²/year" excludes:
 - ALTEN Belgium SPRL; TECHALTEN PORTUGAL LDA, ALTEN LTD; ALTEN TECHNOLOGY USA INC.; ANOTECH ENERGY DOHA; ANOTECH ENERGY SINGAPORE; ANOTECH ENERGY USA INC; CALSOFT LABS INC.; MI-GSO GmbH; MI-GSO EXPERTO EN MANAGEMENT DE PROYECTOS; MI-GSO LDA PORTUGAL.
- Enviro 10 "% of occupied m² certified (BBC, HQE)" excludes:
 - CALSOFT LABS INC; ATEXIS SPAIN S.L.U.; ALTEN CHINA LTD; ALTEN CALSOFT LABS (INDIA) PRIVATE LIMITED; ALTEN TECHNOLOGY GMBH; MI GSO GmbH; ALTEN NEDERLAND B.V.; MI-GSO EXPERTO EN MANAGEMENT DE PROYECTOS; ALTEN LTD; ALTEN TECHNOLOGY USA INC; ALTEN SVERIGE

AB; ALTEN DELIVERY CENTER MAROC, PCUBED LTD UK ; ALTEN FINLAND; ANOTECH ENERGY SINGAPORE; ANOTECH ENERGY DOHA; TECHALTEN PORTUGAL LDA; OPTIMISSA SERVICIOS PROFESIONALES; MI-GSO LDA PORTUGAL.

- Enviro 14 "Number of kg CO₂ eq. for business travel by train/pers/year between 01/01/21 and 31/12/21" excludes:
 - ALTEN CALSOFT LABS (INDIA) PRIVATE LIMITED, ALTEN CHINA LTD, ALTEN TECHNOLOGY GMBH, ALTEN GMBH, ALTEN POLSKA SP ZOO, ALTEN TECHNOLOGY USA INC., ALTEN SVERIGE AB, CALSOFT LABS INC., PCUBED LTD, PROGRAM PLANNING PROFESSIONALS PTE LTD (SINGAPORE), ANOTECH ENERGY SINGAPORE, ANOTECH ENERGY DOHA, ALTEN SI TECHNO ROMANIA SRL, TECHALTEN PORTUGAL LDA, OPTIMISSA SERVICIOS PROFESIONALES.
- Enviro 16 "Number of kg CO₂ eq. for business travel by air/pers/year between 01/01/21 and 31/12/21" excludes:
 - CALSOFT LABS INC, ALTEN TECHNOLOGY GMBH, ALTEN GMBH, ALTEN BELGIUM SPRL, ALTEN POLSKA SP ZOO, ALTEN TECHNOLOGY USA INC, ALTEN SVERIGE AB, ALTEN ITALIA SPA, PCUBED LTD, PROGRAM PLANNING PROFESSIONALS PTE LTD (SINGAPORE), ALTEN SI TECHNO ROMANIA SRL, TECHALTEN PORTUGAL LDA, OPTIMISSA SERVICIOS PROFESIONALES.
- Enviro 23a "Number of kg CO₂ eq. from kilometres driven by company vehicles between 01/01/21 and 12/31/21" excludes:
 - CALSOFT LABS INC., ATEXIS SPAIN S.L.U., ALTEN CHINA LTD, ALTEN GMBH, ALTEN BELGIUM SPRL, ALTEN TECHNOLOGY GMBH, ALTEN SVERIGE AB, ALTEN LTD, ANOTECH ENERGY DOHA, TECHALTEN PORTUGAL LDA, OPTIMISSA SERVICIOS PROFESIONALES, MI-GSO LDA PORTUGAL, ALTEN SI TECHNO ROMANIA SRL.

The annual mileage of company vehicles has been estimated. Estimates are based on average monthly or annual mileage, according to data from service providers.

- Enviro 25 "Total quantity of WEEE removed by an external service provider between 01/01/22 and 31/12/22" excludes entities located in India.

Note: the decrease in WEEE in 2022 is due to a return to a nominal mode of the input/output flow of IT equipment, following a renewal of the fleet operated in 2021 in France.

- CO₂ emissions from energy consumption and travel were calculated from the raw data using the Location Based method. The calculations use the emission factors of Ademe's carbon database and the Ecoinvent database.

(1) "Total quantity of paper (office and head office) consumed in kg/employee/year".

Societal indicators

- The societal performance indicators reported for France and internationally cover 74% of the Group's revenue at 31 December 2022.
- Societal data excludes entities:
 - SDG CONSULTING ESPAÑA;
 - SDG ITALIA CONSULTING;
 - ANOTECH ENERGY DOHA;
 - ANOTECH ENERGY SINGAPORE;
 - PCUBED USA INC;
 - PCUBED AUSTRALIA;
 - ANOTECH ENERGY USA INC;
 - ALTEN INDIA PRIVATE LTD;
 - ALTEN NEDERLAND B.V.
- The data on projects supported to promote Engineering professions comes from the partnerships that received financial support.

Comparability

The CSR scope has been extended between 2021 and 2022. This change does not always make it possible to compare indicators from one year to the next.

4.5.2 NON-FINANCIAL PERFORMANCE INDICATORS

Social performance indicators at 31 December 2022

| ALTEN indicator No. | Indicator | | Units | France 2021 | France 2022 | Group CSR Scope 2022 |
|-------------------------|---|--|-------|-------------|-------------|----------------------|
| HEADCOUNT AND DIVERSITY | | | | | | |
| SOC 1 | Total headcount as of 31/12/2021 | Actual number of employees | | 11,757 | 13,104 | 41,936 |
| SOC 2 | Breakdown of employees by gender | % men | | 71% | 70% | 71% |
| | | % women | | 29% | 30% | 29% |
| SOC 3 | Breakdown of workforce by age grouping | % of employees under 25 years old | | 10% | 14% | 12% |
| | | % of employees between 25 and 35 years old | | 64% | 62% | 59% |
| | | % of employees between 35 and 45 years old | | 18% | 17% | 19% |
| | | % of employees over 45 years old | | 7% | 7% | 10% |
| SOC 5 | Breakdown of headcount by type of job | % of employees who are engineers | | 85% | 85% | 85% |
| | | % of employees who are managers | | 5% | 5% | 6% |
| | | % of employees who are Support Functions | | 10% | 10% | 9% |
| HIRES AND DEPARTURES | | | | | | |
| SOC 7 | Total number of hires | Number of hires | | 4,796 | 6,412 | 23,299 |
| | Employees recruited on permanent contracts | Number of hires | | 4,581 | 6,337 | 20,839 |
| | incl. number of permanent hires under 25 years of age | Number of hires | | 1,163 | 2,262 | 4,995 |
| | Employees recruited on fixed-term contracts | Number of hires | | 114 | 75 | 2,450 |
| | Number of hires on apprenticeship or vocational training contracts | Number of hires | | 101 | 148 | 1,105 |
| SOC 8 | Total number of terminations | Number of terminations | | 3,576 | 3,632 | 14,686 |
| | Number of departures from permanent contracts | Number of terminations | | 3,414 | 3,546 | 13,137 |
| | of which resignations | Number of terminations | | 2,193 | 3,188 | 10,938 |
| | of which redundancies | Number of terminations | | 405 | 200 | 740 |
| | Number of departures from fixed-term contracts | Number of terminations | | 88 | 86 | 1,549 |
| | Number of departures on apprenticeship or vocational training contracts | Number of terminations | | 74 | 75 | 662 |
| SOC 17 | Net jobs created | Number of jobs created | | 1,167 | 2,866 | 7,820 |

| ALTEN indicator No. | Indicator | | Units | France 2021 | France 2022 | Group CSR Scope 2022 |
|------------------------------|---|---|-------|-------------|-------------|----------------------|
| TYPE OF EMPLOYMENT CONTRACT | | | | | | |
| SOC 18 | Breakdown of headcount by type of contract | % of permanent employees | | 98.7% | 98.4% | 92% |
| | | % of temporary employees | | 0.4% | 0.2% | 6% |
| | | % of employees on apprenticeship or vocational training contracts | | 0.9% | 1.4% | 2% |
| REMUNERATION | | | | | | |
| SOC 19 | Average annual remuneration by position | in euros managers | | € 41,837 | € 48,906 | NC |
| | | in euros non-managers | | € 28,130 | € 30,948 | NC |
| MANAGEMENT | | | | | | |
| SOC 21 | % of employees having had an annual performance appraisal | % of employees | | 89% | 92% | 89% |
| SOC 22 | Average rate of absenteeism (for sickness, work- or commute-related accident) | % | | 2% | 2% | 2% |
| SOC 23 | ALTEN employee turnover | % | | 23% | 28% | 30% |
| ORGANISATION OF WORKING TIME | | | | | | |
| SOC 24 | Percentage of employees working full time | % of employees | | 99% | 99% | 98% |
| SOC 25 | Percentage of employees working part-time | % of employees | | 1% | 1% | 2% |
| EMPLOYEE RELATIONS | | | | | | |
| SOC 26 | % of employees covered by a collective agreement | % of employees | | 100% | 100% | 78% |
| TRAINING | | | | | | |
| SOC 27 | Training expenditures | euros | | 11,444,895 | 13,719,541 | 18,538,771 |
| SOC 28 | Training expenditure as a % of payroll | % | | 2.53% | 2.51% | 0.69% |
| SOC 29 | Training expenditure as a % of revenue | % | | 1.13% | 1.16% | 0.60% |
| SOC 30 | Total number of training hours | h | | 131,164 | 170,604 | 459,822 |
| SOC 31.a | Percentage of people receiving training during the year, by gender | of men having received training | | 39% | 41% | 45% |
| | | of women having received training | | 41% | 43% | 56% |
| SOC 31.b | Percentage of employees who attended at least one training course during the year | % of employees | | 40% | 42% | 53% |
| SOC 33 | Number of e-learning courses taken | number | | 30,851 | 33,581 | 67,917 |
| WORK AND SAFETY CONDITIONS | | | | | | |
| SOC 34 | Frequency rate of work-related accidents with time off | rate | | 2.66 | 1.78 | 0.05 |
| SOC 35 | Severity rate of work-related accidents | rate | | 0.05 | 0.04 | 0.00 |
| SOC 36 | Number of hours of safety training | h | | 17,325 | 21,217 | 74,427 |
| SOC 38 | Number of work-related illnesses reported | number | | 0 | 0 | 4 |

NC = Not Consolidated.

Societal performance indicators at 31 December 2022

| ALTEN indicator No. | Indicator | Units | France 2021 | France 2022 | Group CSR Scope 2022 |
|---|--|------------------------|-------------|-------------|----------------------|
| Societal 3 | Percentage of women on the Board of Directors | % | 50% | 50% | 50% |
| RELATIONS WITH EXTERNAL STAKEHOLDERS | | | | | |
| Societal 1 | Number of partnerships for the promotion of Engineering professions: CNJE; <i>Elles Bougent</i> ; etc. | Number of partnerships | 20 | 29 | 107 |
| Societal 5 | Total number of partnerships forged with higher education institutions in the current year | number | 51 | 57 | 453 |
| Societal 4 | Total number of partnerships forged with NGOs or similar associations in the current year | number | 44 | 64 | 89 |
| Societal 7 | Number of man-days of skills sponsorship | man-days | 2,649 | 3,807 | 3,875 |

Environmental performance indicators at 31 December 2022

| ALTEN indicator No. | Indicator | Units | France 2021 | France 2022 | Group CSR Scope 2022 |
|--|---|-------------------------------|-------------|-------------|----------------------|
| CONSUMPTION OF NATURAL RESOURCES | | | | | |
| Enviro 4 | Quantity of paper used per employee | kg/emp | 2.47 | 0.7 | 1.3 |
| | Total quantity of paper used | kg | 8,442 | 9,220 | 25,400 |
| Enviro 5 | % of paper recycled or certified | % | 94% | 80% | 53% |
| Enviro 6 | Amount of cups per employee on site | number of cups/emp | 112 | 272 | 320 |
| Enviro 8.a | Total energy consumption | MWh | 5,817 | 5,217 | 12,167 |
| Enviro 8.b | Total energy consumption per m ² | kWh/m ² /year | 94 | 80 | 54 |
| Enviro 1 | CO ₂ emissions related to the energy consumption of buildings | kg. eq. CO ₂ | 348,428 | 315,471 | 3,786,126 |
| BUSINESS TRAVEL | | | | | |
| Enviro 14 | Number of kg CO ₂ eq. for business travel by train per employee | kg. eq. CO ₂ /emp. | 0.87 | 1.46 | 5.96 |
| Enviro 16 | Number of kg CO ₂ eq. for business travel by plane per employee | kg. eq. CO ₂ /emp. | 120 | 104 | 188 |
| Enviro 21 | Average CO ₂ emissions per km of the company vehicle fleet | g CO ₂ /km | 73 | 113 | 112 |
| Enviro 23.a | Number of kg CO ₂ eq. from kilometres driven by company vehicles | kg. eq. CO ₂ | 2,802,341 | 450,488 | 2,732,652 |
| EXTERNAL CERTIFICATIONS AND ASSESSMENTS | | | | | |
| Enviro 10 | % of occupied m ² that is certified (BBC, HQE) | % | 47% | 48% | 20% |
| Enviro 18 | EcoVadis score out of 100 | Note | 80/100 | 82/100 | |
| WASTE | | | | | |
| Enviro 25 | Total quantity of electronic waste removed by an external company | metric tons | 7.5 | 5.7 | 8.2 |
| Enviro 11 | % of sites covered by a waste sorting scheme | % | 97% | 99% | 64% |
| Enviro 26 | Total quantity of CO ₂ emissions | kg. eq. CO ₂ | 1,285,568 | 1,285,568 | 11,188,897 |

The exact scope of each indicator is specified in the methodological note in Chapter 4.5.1.

4.5.3 COMPLIANCE MATRIX

| Article 225 – GRENELLE 2 DECREE N° 2017-1265 OF 9 AUGUST 2017 | | Principles of the Global Impact | ISO 26000 | Chapter 4 – 2021 URD | SDG |
|---|---|------------------------------------|-----------|---|------------------|
| EMPLOYEE-RELATED INFORMATION | | | | | |
| EMPLOYMENT | | | | | |
| Total workforce and breakdown of employees by gender, age and geographical region | | | | 4.2.2 | SDG 5 |
| Recruitments and redundancies | | * 6.4.4 | | 4.2.3 | |
| Remuneration and remuneration increases | | | | 4.2.4.3 | |
| WORK ORGANISATION | | | | | |
| Organisation of working time | | * 6.4.4 | | 4.2.7 | SDG 3 |
| Absenteeism | | | | 4.2.7 | SDG 8 |
| HEALTH & SAFETY | | | | | |
| Occupational health and safety conditions | 4. The elimination of all forms of forced or compulsory labour | * 6.4.6 | | 4.2.7 4.1.4.3 | |
| Work-related accidents, particularly their frequency together with occupational illnesses and severity | 5. Effective abolition of child labour | | | 4.2.7 | |
| EMPLOYEE RELATIONS | | | | | |
| Organisation of dialogue with employees, such as procedures for informing, consulting and negotiating with employees | 3. Respect for freedom of association and recognition of the right to collective bargaining | * 6.4.3 * 6.4.5 | | 4.2.4.2 | SDG 8 SDG 16 |
| List of collective agreements, including health and safety at work | | | | 4.2.4.2 | |
| TRAINING | | | | | |
| Training policies, particularly on environmental protection | 8. Promoting greater responsibility in environmental matters | * 6.4.7 | | 4.2.5.3 4.4.3 | SDG 4 |
| Total number of training hours | | | | 4.2.5.3 | |
| EQUALITY OF TREATMENT | | | | | |
| Measures taken to promote gender equality | 6. The elimination of discrimination in respect of employment and occupation | * 6.3.10 * 6.3.7 | | 4.2.6.4 | SDG 5 SDG 10 |
| Measures taken to promote the employment and integration of disabled persons | | | | 4.2.6.2 | |
| The anti-discrimination policy | | | | 4.2.6 | |
| ENVIRONMENTAL INFORMATION | | | | | |
| GENERAL POLICY ON ENVIRONMENTAL MATTERS | | | | | |
| The Company's organisation to take into account environmental issues. Where applicable, environmental assessment or certification procedures | 7. Taking a conservative approach to dealing with environmental matters | | | 4.1.5 4.4.2 | SDG 12 SDG 13 |
| Resources devoted to prevention of environmental risks and pollution | 8. Promoting greater responsibility in environmental matters | * 6.5.2.1 * 6.5.2.2 | | 4.4.3 4.4.4 4.4.5 4.4.6 | |
| | 9. Developing and disseminating environmentally friendly technologies | | | | |
| The amount of provisions and guarantees for environmental risks. This information cannot be of such a nature as to cause serious prejudice to the Company in an ongoing dispute | | | | ALTEN has no reserves or guarantees for environmental risks in France. The environmental management (ISO 14001 certified) that we apply to buildings reduces environmental hazards. | |
| | | | | | |

| Article 225 – GRENELLE 2 DECREE N° 2017-1265 OF 9 AUGUST 2017 | Principles of the Global Impact | ISO 26000 | Chapter 4 – 2021 URD | SDG |
|---|---|---|---|---------------------------|
| POLLUTION | | | | |
| Measures to prevent, reduce and compensate for emissions into the atmosphere, soil and water that severely affect the environment | 7. Taking a conservative approach to dealing with environmental matters | | 4.4.3 4.4.4 4.4.5 4.4.6 | |
| Taking into account any form of specific pollution related to an activity, including noise and light pollution | 8. Promoting greater responsibility in environmental matters 9. Developing and disseminating environmentally friendly technologies | * 6.5.3 | ALTEN provides intellectual services. By their nature, these activities have little impact on the environment, cause little pollution and do not create noise pollution. However, measures are taken to ensure the smooth integration of buildings in residential areas into their neighbourhoods (BBC/HQE, ISO 14001, etc.). | SDG 12 |
| CIRCULAR ECONOMY | | | | |
| WASTE MANAGEMENT AND PREVENTION | | | | |
| Measures to prevent, recycle, reuse, other upgrade and eliminate waste | | * 6.5.3 | 4.4.3 4.4.5 | SDG 7 SDG 12 |
| Fight against food wastage initiatives | | | Taking into account the tertiary nature of ALTEN's Engineering and Technology Consulting activities, the fight against food wastage is not significant. | |
| SUSTAINABLE USE OF RESOURCES | | | | |
| Consumption and supply of water in accordance with local constraints | | * 6.5.4 | Taking into account the tertiary nature of ALTEN's Engineering and Technology Consulting activities, the Group's water consumption is not significant. | |
| Consumption of raw materials and measures taken to use them more efficiently | 7. Taking a conservative approach to dealing with environmental matters | | 4.4.5 | |
| Energy consumption, measures taken to improve energy efficiency and use of renewable energy | 8. Promoting greater responsibility in environmental matters 9. Developing and disseminating environmentally friendly technologies | | 4.4.3 4.4.4.1 4.4.4.3 4.4.4.4 4.4.4.5 4.4.4.7 | |
| Land use | | | Given ALTEN's services business of Engineering and Technology Consulting, the Group has no activity that involves land use. | |
| CLIMATE CHANGE | | | | |
| Significant greenhouse gas emission caused by society activity, especially by using goods and services produced | 7. Taking a conservative approach to dealing with environmental matters | | 4.4.4.2 | |
| Measures to adapt to the consequences of climate change | 8. Promoting greater responsibility in environmental matters | * 6.5.4 * 6.5.5 * 6.5.5 * 6.5.5 * 6.5.6 | 4.4.4 4.4.5 4.4.6 | SDG 9 SDG 11 SDG 12 |
| Targets to voluntarily reduce in the medium and long term the greenhouse gas emissions and the means implemented for this purpose | 9. Developing and disseminating environmentally friendly technologies | | 4.4.4.1 | |
| Protection of biodiversity: measures taken to preserve or restore biodiversity | | | 4.4.6 | SDG 15 |

4.6 REPORT OF ONE OF THE STATUTORY AUDITORS, APPOINTED AS AN INDEPENDENT THIRD PARTY, ON THE CONSOLIDATED NON-FINANCIAL STATEMENT INCLUDED IN THE GROUP MANAGEMENT REPORT

For the year ended 31st December 2022

To the General Assembly of shareholders,

In our capacity as Alten SA Statutory Auditors, appointed as an independent third-party body, accredited by COFRAC (Cofrac Inspection accreditation no. 3-1080, scope available on the website www.cofrac.fr), we conducted our work in order to provide a limited assurance on the historical information (observed or extrapolated) of the extra-financial performance statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended December 31, 2022 (hereinafter the "Information" and the "Statement" respectively), presented in the management report in accordance with the provisions of Articles L. 225-105-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures we performed, as described in the "Nature and scope of our work" section, and on information we obtained, nothing has come to our attention that causes us to believe that the non-financial performance statement is not in compliance with the applicable regulatory requirements and that the information, taken as a whole, is presented fairly in accordance with the Guidelines.

Preparation of the non-financial statement

The absence of a generally accepted and commonly used framework or established practice on which to base the evaluation and measurement of information allows for the use of different, but acceptable, measurement techniques that may affect comparability across entities and over time.

Therefore, the Information should be read and understood with reference to the Guidelines, the significant elements of which are presented in the Statement (or available on the website or upon request from the entity).

Limitations inherent in the preparation of Information

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

The entity's responsibility

The Board of Directors is responsible for:

- selecting or establishing appropriate criteria for the preparation of the Information;
- preparing a Statement in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks and the results of these policies, including key performance indicators and, in addition, the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy)
- preparing the Statement in accordance with the entity's reporting framework referred to above
- implementing the internal control that it deems necessary for the preparation of information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying the Company's procedures (hereinafter the "Guidelines"), the significant elements of which are set out in the Statement.

Responsibility of the Statutory Auditor, appointed as an independent third party

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the provisions of article R. 225-105 of the French Commercial Code;
- the fairness of the historical information (observed or extrapolated) provided pursuant to 3° of I and II of Article R. 225-105 of the French Commercial Code, namely the results of policies, including key performance indicators, and actions, relating to the main risks.

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

It is not our responsibility to express an opinion on:

- the entity's compliance with other applicable legal and regulatory requirements (in particular with regard to the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the Vigilance plan and the fight against corruption and tax evasion);
- the truthfulness of the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional doctrine

Our work described below was performed in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code and the professional guidance issued by the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this type of engagement, in particular the technical notice issued by the CNCC, *Intervention du Commissaires aux Comptes – Intervention de l'OTI – Déclaration de performance extra-financière* which serves as an audit program, and with the International Standard on the Evaluation of Financial Information (ISAE) No. 3000 (Revised)

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the Code of Ethics of the Statutory Auditors. In addition, we have implemented a quality control system that includes documented policies and procedures designed to ensure compliance with applicable laws and regulations, ethical rules and professional guidance issued by the French Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes) relating to this engagement.

Means and resources

Our work was carried out by a team of four people between January 2023 and April 2023, for a duration of approximately five weeks.

We called upon our specialists in sustainable development and social responsibility to assist us in our work. We conducted about ten interviews with the people responsible for preparing the Declaration, representing in particular CSR, human resources, quality and purchasing departments.

Nature and scope of work

We planned and performed our work considering the risks of material misstatement of the Information.

In our opinion, the procedures we have performed in the exercise of our professional judgment enable us to provide a moderate level of assurance. In this respect:

- we analyzed the activities of all the companies included in the scope of consolidation and the main social and environmental risks associated with these activities;
- we assessed the appropriateness of the Guidelines in terms of its relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices in the sector;
- we verified that the Statement presents the information required by II of Article R. 225-105 when relevant to the principal risks and that the Statement includes, where applicable, an explanation of the reasons for the absence of the information required by the second paragraph of III of Article L. 225-102-1;
- we verified that the Statement presents the business model and principal risks of all entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as policies, actions and results, including key performance indicators;
- we consulted documentary sources and conducted interviews to:
 - assess the process for selecting and validating the main risks and the consistency of the results, including the key performance indicators selected, with the main risks and policies presented;
 - corroborate ⁽¹⁾ the qualitative information (actions and results) that we considered most important;
- we verified that the Statement covers the consolidated scope, i.e. all the entities included in the scope of consolidation in accordance with Article L. 233-16;
- we analyzed the internal control and risk management procedures implemented by the entity and have assessed the collection process aimed at ensuring the completeness and fairness of the information;
- for the key performance indicators and other quantitative results that we considered most important ⁽²⁾, we performed:
 - Analytical procedures to verify the correct consolidation of the data collected and the consistency of changes in the data;

(1) **Qualitative information relating to the chapters:** Training (Qualiopi) ; Purchasing policy ; Digital accessibility policy ; certifications.

(2) **Social information:** total number of employees and breakdown by sex, position and type of contract; number of worked days; total number of hires; total number of departures; total number of days lost; total number of total training hours; total number of employees trained.

Environmental information: energy consumption; CO2 emissions related to energy consumption and work travels; total paper consumption; electronic waste; m2 occupied certified BBC or HQE

Societal information: Number of school partnerships; total number of skill sponsorship days

- detailed tests on a test basis, consisting of verifying the correct application of definitions and procedures and reconciling the data with supporting documents. This work was carried out on a selection of contributing entities ⁽¹⁾ and covered between 24% and 56% of the consolidated data selected for these tests.
- we assessed the overall consistency of the Statement with our knowledge of all the entities included in the scope of consolidation.

We believe that the work we performed in the exercise of our professional judgment enables us to provide a limited level of assurance; a higher level of assurance would have required more extensive audit work.

Neuilly-Sur-Seine, April 27th 2023

One of the Statutory Auditors

Grant Thornton

French Member of Grant Thornton International

Jean-François Baloteaud
Partner

Bertille Crichton
Partner

⁽¹⁾ Alten France, Alten Spain, Alten Polska, Alten Netherlands, Atexis Spain.

