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2024

Sustainability
Report

Extract from 2024 Universal Registration Document

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2024 Sustainability Report

Extract from 2024 Universal Registration Document

1. Sustainability Report

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Message from the Chief Executive Officer

"Sustainability and digital technology are intrinsically linked: both of them must be used together to drive responsible, lasting growth."



Cyril Malargé

Chief Executive Officer

Over the last few years, the Sopra Steria Group began a process of profound transformation to establish itself as a leader in consulting and digital services, and to position itself as a trusted, credible European alternative to global operators. This transformation is achieved by developing its geographical presence, changing its operating model and enhancing its value proposition. The company's sustainability strategy fits in fully with this agenda and helps drive it forward.

In addition, the company is operating in an increasingly tumultuous environment, with the effects of geopolitical crises, the war on Europe's doorstep, the emergence of an all-digital world and the impact of climate change becoming more and more evident and significant. This has been clear over the past year, with fundamental trends such as the race for artificial intelligence, widespread disinformation, disputes about the role of regulation, increasingly fierce economic competition and a challenging economic climate that could have made us lose sight of our goal of delivering sustainable performance. However, in this changing world, I believe that – as a technology company – we have more of a responsibility than ever. Because sustainability and digital technology are intrinsically linked: both of them must be used together to drive responsible, lasting growth.

It is with this in mind that we continued in 2024 with our efforts to incorporate environmental and social issues into our business strategy. We have ramped up our commitments and made considerable progress. Our drive to decarbonise is continuing to take shape, supported by reinforced governance and efficient tools. Further measures have been taken to reduce the Group's carbon footprint, particularly in relation to sustainable transport. The development of responsible digital technology is becoming an essential part of our industry and it is our aim to make this a distinctive characteristic of the Sopra Steria brand, in the same way as our positioning in relation to technological sovereignty and cybersecurity. Since it was launched, our artificial intelligence programme has included work on measuring the impact of training and use of language models. We have also stepped up our initiatives in relation to diversity and equal opportunity, on the basis of our firm belief that financial performance goes hand in hand with social progress. Above all, what is important is that we nurture the trust of our employees by means of our revised managerial model, as people are the beating heart of the company and remind us of our commitments in terms of sustainability.

The implementation of the CSRD marks the next step in ensuring the transparency and solidity of companies' commitments in terms of sustainability. The merits of this directive are that it standardises regulatory expectations in relation to sustainability, combines the exercise of identifying risk with a framework for calculating impacts and opportunities, and encourages sustainable transformation. Our first sustainability report reflects the dual desire of Sopra Steria's management to share their awareness of the duty to set an example and to ensure continuous improvement.

It is therefore important to reassert our firm view that creating value plays a key role in addressing the major environmental and social challenges of our time. We will continue to innovate, take action and involve our stakeholders, using technology ethically and responsibly, in order to build a more peaceful and more sustainable future.

1. General information

1.1. Strategy

Sopra Steria's sustainability approach is underpinned by the mission the company set for itself: "Together, building a positive future by putting digital to work for people".

The company firmly believes that when used alongside humans, digital technologies can create a virtuous circle that benefits society as a whole. That's why Sopra Steria has chosen to be a "contributor" company, determined to build a more sustainable world in which everyone is accountable and has a part to play. Sopra Steria's contribution has three main characteristics: sustainable, human-centred and guiding.

Sustainable: Policies and targets – whether for running its businesses or helping with the digital transformation of its clients – are designed as part of a long-term approach.

Human: Employees develop specific skills that evolve over time to enable them to carry out projects that help build a positive future and often contribute to essential public services.

Guiding: Governance is rooted in the company's ability to anticipate, understand and translate the challenges posed by digital technology so as to be able to better direct them by assessing their impacts on everyday life.

1.1.1. STRATEGY, BUSINESS MODEL AND VALUE CHAIN [SBM-1]

Sopra Steria established and cultivates the mutual connections between its company culture, its strategic decisions, its business model, its value chain, its stakeholders and the priority issues⁽¹⁾ related to its sustainable performance today and in the future.

Strategy

Sopra Steria's sustainability and corporate responsibility strategy and action plans are rooted in the Group's values, the commitment of its managers and all employees, and the results of the double materiality assessment, conducted for the first time in 2024. Over the years, Sopra Steria has progressively introduced sustainability-related strategic priorities approved by the Board of Directors of the Group. These are presented in Section 5.3 of Chapter 1 of the 2024 URD (P. 34 to 35).

The Group is committed at the highest level to its goal of making all reasonable and necessary efforts to ensure continuous improvement in implementing its strategy and to strengthen the resilience of its business model in order to anchor its own transformation and that of its clients. To this end, the Group has launched a two-step approach to:

1. Apply and adapt its sustainability priorities to the major aspects of the Group's strategy, namely the categories set out below. This approach is presented in greater depth in Chapter 1, Section 5.3 of the 2024 URD (P. 34 to 35).
2. Analyse and anticipate the links between strategic priority action areas and the results of the double materiality assessment for Sopra Steria. This approach is detailed in Section 1.1.3.2 of this Chapter 4 (P. 10 to 15).

Business activities

Sopra Steria is recognised as a major tech player in Europe for its leadership in the following business activities:

- **Consulting and Systems Integration:** Support clients with their digital and sustainable transformation through consulting, design, maintenance and continuous improvement of information systems, data recovery and product lifecycle management (PLM) in these systems.

- **Digital Platform Services:** Manage hybrid cloud computing environments, transform infrastructure and operational models, and introduce scalable working solutions.

- **Cybersecurity Services:** Prevent risks, protect sensitive information, detect and respond to threats.

- **Business Solutions:** Develop and roll out packaged solutions for banks and financial institutions, human resources and property management.

- **Business Process Services:** Offer a full range of business services and solutions including consulting, target operating model design, transformation through the development of transition and transformation strategies, and delivery of managed services.

Details of the Group's solutions are presented in Section 4.1 of Chapter 1 of the 2024 URD (P. 25 to 28).

Client markets

Sopra Steria's core value proposition is also fundamentally linked to its knowledge of the main markets and on its ability to apply and adapt its expertise to the geographical and cultural environments of its key accounts, particularly within Europe.

To anchor this pillar of the business model within its organisation, Sopra Steria has introduced Group-wide verticals, which are responsible for developing expertise and adapting activities for the following sectors:

- Financial Services
- Public sector
- Aeronautics, Space, Defence & Security
- Energy & Utilities
- Telecoms, Media & Entertainment
- Transport
- Insurance
- Retail

Sopra Steria's sectors of activity and verticals are presented in more detail in Section 4.2 of Chapter 1 of the 2024 URD (P. 28 to 31).

(1) The terms used by Sopra Steria within the meaning of the CSRD to specify the strategic and operational sustainability framework (topics, issues, policy, objectives targets, metrics) are defined in Section 1.4.1 of Chapter 4 of this document, P.141.

Revenue

Sopra Steria generated revenue of €5,776.8 million in 2024. This revenue is generated directly by the consulting and digital services activities managed in each of the markets it targets. Sopra Steria does not generate any revenue directly from fossil fuels, chemicals production, controversial weapons or tobacco-growing and production.

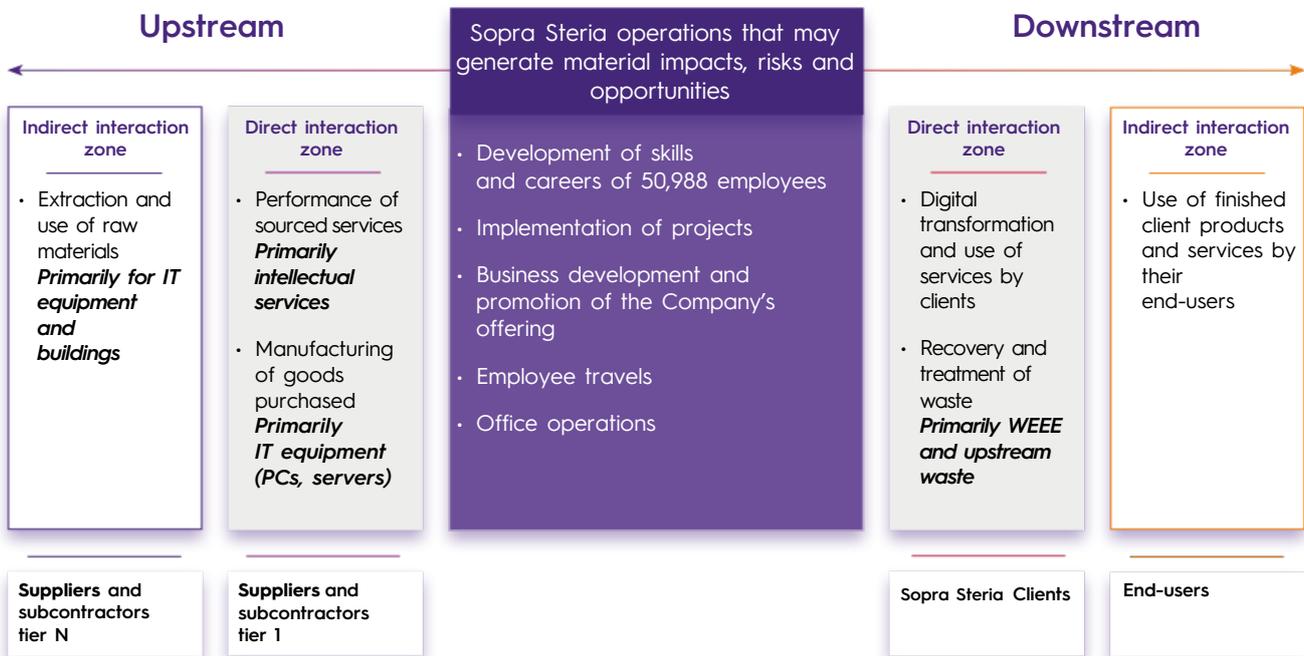
A breakdown of Sopra Steria’s revenue by geography, by business (the “businesses”) and by vertical (the “client markets”) is presented in Sections 3.1, 4.1 and 4.2 of Chapter 1 of the 2024 URD (P. 24 to 31).

The value chain

Sopra Steria’s value chain is an operational expression of its strategy, its positioning and the company’s business model. Sopra Steria’s digital service activities chiefly derive from:

- Upstream: a relatively limited volume of physical goods, mainly IT hardware and sourced services, with manufacturing and maintenance in turn relying on primary resources;
- For own operations: the development of trust-based relationships with stakeholders and the alignment of employees’ skills and expertise with the strategy;
- Downstream: the development of trust-based relationships with clients.

KEY COMPONENTS OF THE VALUE CHAIN



To provide its clients with digital services fitting their needs and to consistently generate value for its stakeholders, Sopra Steria has built its value chain in a manner that underpins the resilience and performance of its business model.

For example, upstream, the Purchasing Department secures essential purchases. For Sopra Steria’s activities, the Human Resources Department is responsible for maintaining a bond of trust and measures tailored to the interests of its employees with those of the Group. And, downstream, every

employee helps to safeguard the quality of relationships with its clients.

Ultimately, Sopra Steria’s activities add value for the Group’s employees by helping improve their employability and boosting their career paths, and for its clients through the efficiency and resilience of their business models, as well as through the value generated for their investors and financial partners.

1.1.2. INTERESTS AND VIEWS OF STAKEHOLDERS [SBM-2]

The performance and continuity of Sopra Steria's business activities are directly related to the quality of relationships with employees, customers, suppliers, financial and technology partners, and even local representatives of the areas in which

it operates. Sopra Steria regularly engages in dialogue with its value chain stakeholders, or with their representatives, in order to properly take their perspectives into account and guide strategic decisions.

OVERVIEW OF HOW THE PRINCIPAL STAKEHOLDERS' INTERESTS ARE TAKEN INTO ACCOUNT: PANORAMA

Value chain	Upstream	Sopra Steria operations		Downstream	
Main stakeholders	Suppliers and subcontractors	Sopra Steria employees	Financial partners	Local communities	Clients and end-users
Stakeholders	Service providers, subcontractors, digital goods and services suppliers.	Employees and employee representatives.	Shareholders, investors, financial analysts.	Operating areas, participants of partner associations and Sopra Steria Foundations.	Public or private clients, clients of clients (businesses or consumers).
Types of dialogue	Discussions and negotiations during invitations for tender and contract follow-up; Operational monitoring meetings; Non-financial performance assessment (via EcoVadis).	Committees with employee representatives; Surveys initiated by employee representatives; <i>Great Place To Work</i> employee satisfaction surveys initiated by the Group; Internal communications and direct feedback from employees.	Annual General Meeting of Shareholders; Meetings with institutions; Organisation of conferences and roadshows.	Participation in local events; Meetings with local elected officials and public authorities; Interactions with associations recipients; Membership in and meetings with specialised federations.	Arguments and CSR questionnaire responses; Negotiations during invitations to tender and contract drafting; Consultation and project tracking committees; Annual Customer Voice survey; Interviews with over 650 customers ⁽¹⁾ .
Stakeholder consulted regarding the double materiality assessment	Yes	Yes	Yes	Yes - Through internal country representatives and foundations.	Yes - End-users through business customers.
Principal expectations	Ensure and adhere to contractual commitments; Maintain good business relationships; Develop partnerships; Spotlight CSR performance efforts.	Embed employee well-being and working conditions in the Group's strategy.	Create relationships with shareholders and investors based on trust, be a reliable source of relevant information that facilitates decisions.	Support regional development and protect at-risk individuals; Help reduce the digital divide and social exclusion.	Continue providing quality services tailored to client and industry demands while accounting for end-user satisfaction.
Example of information presented to Executive Management or the Executive Committee	Quarterly meetings with Executive Management (strategic calls for tenders, purchasing monitoring).	Presentation of the <i>Great Place To Work</i> survey findings.	Q1 and Q3 revenue is presented on bilingual (French and English) conference calls.	Presentation of the 2024 Solidarity policy outcomes and the 2025 roadmap; Presentation of a strategic study on the Sopra Steria-Institut de France Foundation.	Customer satisfaction monitoring; Project alert escalation process through the Industrial Department.

(1) For more details, see Section 4.3 of Chapter 1 of the 2024 URD (P. 31)

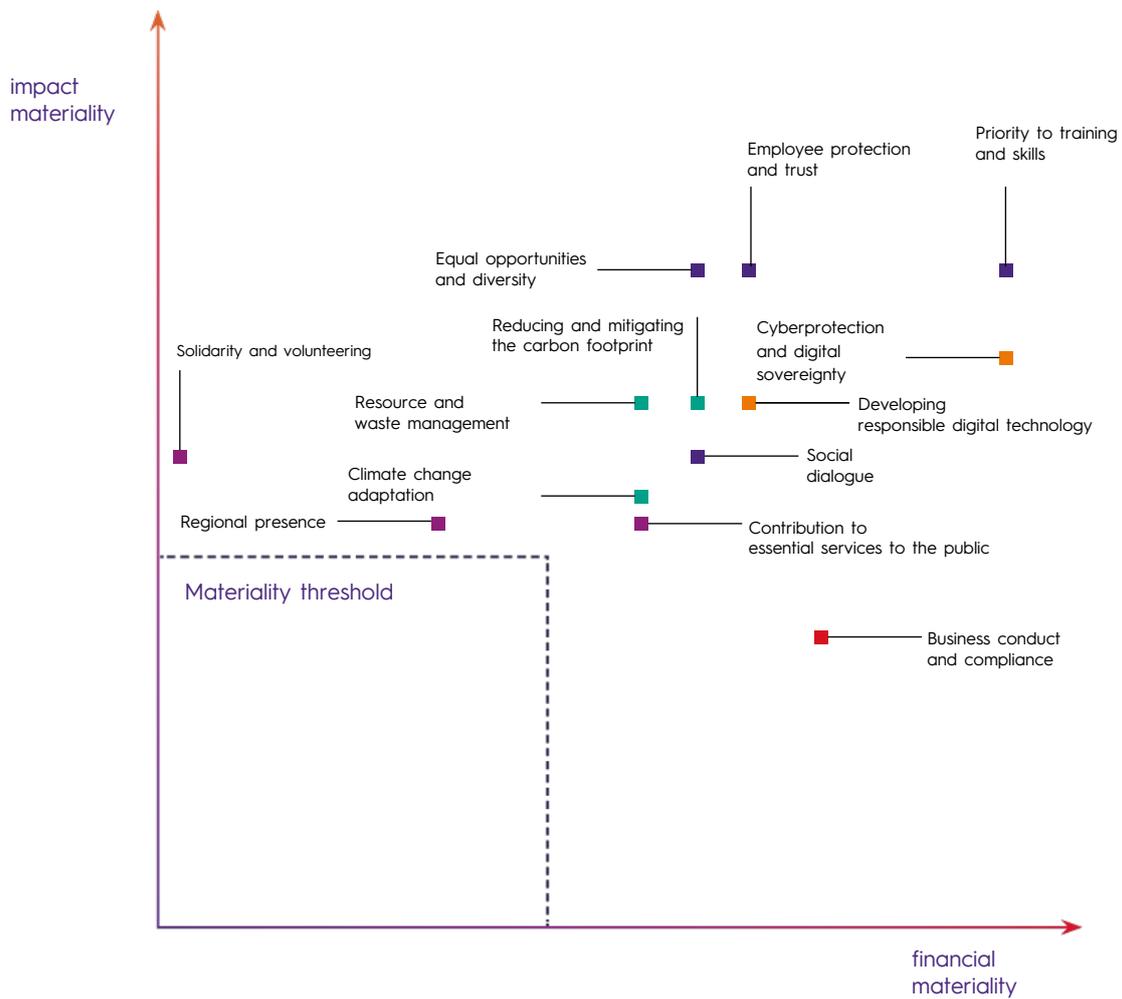
Value chain	Upstream	Sopra Steria operations			Downstream
Main stakeholders	Suppliers and subcontractors	Sopra Steria employees	Financial partners	Local communities	Clients and end-users
Example response by Sopra Steria to the expectations identified	Establishing a communications tool (coordinator, sustainable procurement support channel) and development support for supplier CSR initiatives.	Signature of a new collective bargaining agreement on gender equality in France.	Presentation of financial ambitions and objectives for 2028 on the occasion of the Capital Market Day in December 2024	Establishing a department in charge of regional governance in France; Approval of the Group's new solidarity programmes and significant budget increase.	Establishing a Client Advisory Board.

1.1.3. MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL [SBM-3]

1.1.3.1. Results of the double materiality assessment

The double materiality assessment conducted by Sopra Steria identified 13 material matters for the Company in terms of impact materiality and/or financial materiality, taking into consideration the Group's business model, strategy and value chain. The double materiality matrix below reflects these priority matters on a gross basis, i.e. before prevention and mitigation actions taken by the Company to address them.

DOUBLE MATERIALITY MATRIX



Material matters:

■	■	■	■	■
Environment (ESRS E1, ESRS E5)	Employees Sopra Steria (ESRS S1)	Society (ESRS S3, ESRS S4)	Business conduct (ESRS G1)	Digital services

The results of the double materiality assessment reflect the crucial nature for Sopra Steria of issues related to: the priority to training and skills, employee protection and trust, equal opportunities and diversity (ESRS S1); cyberprotection and digital sovereignty, the development of responsible digital technology (specific topics). Environmental issues (ESRS E1, E5) have become markers of medium- to long-term resilience in strategy, client projects (invitations to tender, reputation) and operations.

To a lesser extent, the double materiality matrix also illustrates the digital supply chain's impact on the environment (ESRS E1, E5) in addition to the regional and societal impacts of Sopra Steria's activities (ESRS S3, S4) and its business conduct (ESRS G1).

The impacts, risks and opportunities associated with each material sustainability matter, as well as their relationship to strategy, the business model and the value chain, are described in the introduction of each section of this Sustainability Report.

Since the characteristics of Sopra Steria's activities (inputs, outputs, working conditions, employee profiles, etc.) are relatively homogeneous everywhere the Group operates, the results presented apply across all its operations and its regions. Certain regions and certain types of business may be relatively more exposed, however. In particular, this applies to

certain sites (Spain, India, France, for example) that require special attention in terms of their suitability. The same approach is necessary for certain strategically important sectors served by the Group, such as defence and security in which cyberprotection and digital sovereignty are tremendously important issues.

To date, the methodology applied to assess the company's material sustainability matters has not brought to light any existing financial effects. Work on improving the assessment of financial materiality will begin from 2025 onwards.

These results, achieved using the double materiality approach, are consistent with the results of the materiality assessment published in the 2023 Declaration of extra-financial performance. Changes and differences are largely due to the application of the specific CSRD method. Apart from employee health and safety, all of the 2023 matters are directly or indirectly represented in the new double materiality matrix. For example, attracting and retaining talent remains a significant matter for the Group, but is now included as a positive consequence of action plans implemented as soon as they are effective. For further details see table comparing the 2024 double materiality assessment and the 2023 materiality assessment presented in Section 7.2 of this Chapter of this document (P. 122).

1.1.3.2. Resilience of general strategy and management of material matters

Effects of the double materiality assessment on business decisions

The results of the double materiality assessment are considered key drivers of the Group's sustainability strategy and sustainable trajectory. They were approved by the Executive Committee, Chief Executive Officer and Chairman of the Board of Directors (see Chapter 3 the 2024 URD, "Corporate governance" P. 93 to 95), and were presented to the members of the Audit Committee, the Nomination, Governance & Corporate Responsibility Committee and all members of the Board of Directors. This means that the Group's various departments build into their annual schedule a continuous improvement approach based on implementing policies and action plans to address material sustainability matters and boost sustainable performance. The table below shows the main changes made to planning for 2025 as a result of the double materiality assessment.

TAKING ACCOUNT OF SUSTAINABILITY MATTERS IN 2025 PLANNING

Material matter in 2024	Key changes in 2025 annual planning
Reducing and mitigating the carbon footprint (ESRS E1)	Increase responsible purchasing practices Launch of sustainable mobility plan
Climate change adaptation (ESRS E1)	Increase responsible purchasing practices Increase internal carbon pricing efforts (United Kingdom) Roll out the Group ISO 14001 certification policy
Priority to training and skills (ESRS S1)	Develop an internal plan for sustainability awareness and training Maintain level of technological and business line excellence to maintain workers' employability in the long-term and company performance
Equal opportunities and diversity (ESRS S1)	Negotiation of the collective bargaining agreement on gender equality signed in January 2025 (France) Draft and plan the deployment of the Group's policy on gender equality Renew the Employee Value Proposition (EVP) "Projects that matter, opportunities that empower" establishing a common foundation at Group level sharing messages internally and externally
Employee protection and trust (ESRS S1)	Reinforce managerial proximity and organise the ecosystem through an update of the HR management model Draw close-up employee surveys
Solidarity and volunteering (ESRS S3)	Formal definition of a Group-wide policy Increased focus on employee corporate volunteering

Material matter in 2024	Key changes in 2025 annual planning
Cyberprotection and digital sovereignty	Reinforcement of global cybersecurity business line at the Group level
Developing responsible digital technology	Implementation of the responsible digital technology roadmap

Effects of the double materiality assessment on corporate strategy

In keeping with a continuous improvement approach to sustainability performance results, Sopra Steria has begun analysing the links connecting its main strategic action areas with material sustainability matters identified as a priority within the double materiality exercise. The “action areas” presented below are set out in Section 5.2 of Chapter 1 of the 2024 URD (P. 32 to 34).

CORRELATIONS BETWEEN STRATEGIC PRIORITY ACTION AREAS AND MATERIAL MATTERS

Main strategic action area	Material sustainability matter	Correlations identified
Development of consulting activities	Developing responsible digital technology	Supporting customers in meeting their sustainability obligations as well as in managing their respective impacts, risks and opportunities, particularly regarding responsible digital technology.
Acceleration in digital technology: Being at the cutting edge of the market in all of its services and business models	Developing responsible digital technology Cyberprotection and digital sovereignty Business conduct and compliance	Leveraging the potential of technology in offers while taking into consideration clients’ impacts, risks and opportunities.
Acceleration in digital technology: Strengthening its technology assets	Reducing and mitigating the carbon footprint Cyberprotection and digital sovereignty	Raising awareness of digital technology’s impact on the Group’s environmental trajectory as well as issues of sovereignty and cyberprotection for the Company and its stakeholders.
Acceleration in digital technology: Transforming its operating models	Regional presence Social dialogue Employee protection and trust Developing responsible digital technology	Updating the operating model to integrate the associated impacts on employees and their representatives, the environment and geographical regions. Standardising integration of sustainable design and digital accessibility into the Group’s activities.
Acceleration in digital technology: Educating all of its employees in digital culture, practices and skills	Priority to training and skills development Developing responsible digital technology Equal opportunities and diversity	Expediting the deployment of trainings to ensure workers’ employability, equal opportunities, and skills development on responsible digital technology.
Acceleration in digital technology: Keeping an eye on the market in order to clarify its digital strategy and target the best digital partners	Developing responsible digital technology Reducing and mitigating the carbon footprint Climate change adaptation	Increasing monitoring for market changes in technology and scientific advancements, standards and solutions related to sustainability matters, and developing collaborative partnerships with other digital services players.
Vertical approach	Developing responsible digital technology Cyberprotection and digital sovereignty Contribution to essential public services	Roll-out of the responsible digital technology roadmap and cyberprotection and digital sovereignty objectives, so as to tailor offers to each sector’s context.
Development of solutions	Developing responsible digital technology	Applying internal responsible digital technology implementation methods when developing solutions.
Acquisition policy	Business conduct and compliance Developing responsible digital technology	Considering impacts, risks and opportunities relative to business conduct and compliance and responsible digital technology requirements during acquisitions.

Sustainable performance approach

The following table shows the sustainable performance approach defined by Sopra Steria to address the material matters identified. The table is aligned seeking continuous improvement founded on using the best management systems and emerging sustainability standards, as well as reinforcing internal skills and innovative solutions.

OVERVIEW OF SOPRA STERIA’S SUSTAINABLE PERFORMANCE APPROACH

Objectives of the policy or approach	Reference framework	Quantitative and semi-quantitative targets	Main actions	Indicators
Environment				
<p>Material matters covered: Reducing and mitigating the carbon footprint, and climate change adaptation Related policies: climate policy, transition plan</p>				
<ul style="list-style-type: none"> • Supporting the transition to a low-carbon economy • Ensuring effective adaptation to climate change • Developing low-carbon solutions that support customers and the community¹ 	<ul style="list-style-type: none"> • ISO 14001² • SBTi³ • VCS⁴ • SDGs 7⁵ • SDGs 9⁶ • SDGs 11⁷ • SDGs 13⁸ 	<ul style="list-style-type: none"> • Reaching net-zero emissions by 2040 (SBTi target) • Continue to roll out EcoVadis CSR assessments with the aim of covering 85% of expenditure • Maintain the proportion of the Group’s electricity consumption from renewables at 95% • Reduce energy consumption by 20% by 2030 • Reduce mobility-related emissions by 90% by 2040 • Ensure that at least 95% of employees are linked to a certified site by 2030 • Train 7,000 employees in climate-related issues by 2027 	<ul style="list-style-type: none"> • Adopting a responsible purchasing policy • Improve energy efficiency and expand the proportion of renewables • Promote sustainable mobility • Expand ISO 14001 certification in environmental management • Climate change awareness and training for employees • Increase climate change adaptation capacity at Group sites and entities • Extend mitigation measures beyond the value chain 	<ul style="list-style-type: none"> • Total GHG emissions and disaggregated by scope • Renewable energy consumption and proportion • Proportion of employees assigned to an ISO 14001 certified site • Number of employees trained
<p>Material matters covered: Resource and waste management Related policies: Resource use and circular economy policy.</p>				
<ul style="list-style-type: none"> • Reducing the Group’s environmental footprint across its entire value chain by encouraging the reuse, recycling and recovery of resources 	<ul style="list-style-type: none"> • SDGs 6⁹ • SDGs 11⁷ • SDGs 12¹⁰ • SDGs 15¹¹ • RoHS Directive¹² • REACH Regulation¹³ • WEEE Directive¹⁴ 	<ul style="list-style-type: none"> • Recover material or heat from 100% of WEEE by 2030 (reuse through resale and donation, raw materials recovery for recycling or heat) • Recover material or heat from 100% of paper and cardboard waste by 2030 (raw materials recovery for recycling) 	<ul style="list-style-type: none"> • Optimising resource consumption by taking into account the entirety of the value chain • Managing the life cycle of equipment by extending its life and encouraging reuse and recycling • Managing waste, in particular Waste from Electrical and Electronic Equipment (WEEE) • Raising awareness throughout the value chain 	<ul style="list-style-type: none"> • Volume of waste electrical and electronic equipment • Volume of paper and cardboard waste

Objectives of the policy or approach	Reference framework	Quantitative and semi-quantitative targets	Main actions	Indicators
Sopra Steria employees				
Material matter covered: Priority to training and skills Related policies: General Human Resources policy, skills maintenance and development policy, career management policy.				
<ul style="list-style-type: none"> Anticipating skills required to meet transformation needs Maintaining employability and supporting employees Promoting continuous training Maintaining a meaningful and shared company culture Strengthening the Employee Value Proposition's to attract and retain talent 	<ul style="list-style-type: none"> SDG 4¹⁵ SDG 8¹⁶ 	<ul style="list-style-type: none"> 100% of employees attend at least one training session every year Management & Leadership programme fully deployed at Group level 	<ul style="list-style-type: none"> Identifying changes affecting the Group over the next one to three years Defining new HR action plans Making available a Group-wide performance appraisal tool Adopting a learning organisation model Allowing employees to continuously update and transmit their expertise Strengthening the integration of new employees through an updated on-boarding programme Globalising training programmes by sharing the Company Project, Group fundamentals, compliance rules, business line and technical training programmes Deploying the Management & Leadership programme to all Group managers 	<ul style="list-style-type: none"> Total number of hours of training and average number of hours per employee (with breakdown by gender) Percentage of employees trained
Material matter covered: Equal opportunities and diversity Related policies: General Human Resources policy, gender equality policy				
<ul style="list-style-type: none"> Promoting gender equality Ensuring equal access to promotions and career development opportunities, specially with regards to compensation Ensuring equal opportunity for people with disabilities Promoting intergenerational balance Promoting equal opportunity for members of the LGBTQIA+ community 	<ul style="list-style-type: none"> SDG 4¹⁵ SDG 5¹⁷ SDG 10¹⁸ 	<ul style="list-style-type: none"> Increase the proportion of women in the Executive Committee Increase the proportion of women in the 3% most senior positions (Level 5 and up) Increase the proportion of women in the 10% most senior positions (Level 4 and up) Increase the proportion of women managers (Level 3 and up) Increase the proportion of employees with disabilities to 3.3% in France (2021) 100% of employees have access to a non-discrimination training module 	<ul style="list-style-type: none"> Training and awareness-raising in the prevention of any kind of discrimination Aligning commitments with international standards Reducing existing and preventing future gender pay gaps Fostering local initiatives and share best practices Contributing to professional integration programmes Monitoring indicators to follow the proportion of women in senior management positions, employment of people with disabilities and intergenerational diversity Facilitating the sharing of best practices and innovative solutions promoting employment of people with disabilities 	<ul style="list-style-type: none"> Women on the Board of Directors (% and absolute number) Women on the Executive Committee (% and absolute number) Women in the 3% most senior positions (% and absolute number)¹⁹ Women in the 10% most senior positions (% and absolute number) Women in management (% and absolute number)²⁰
Material matter covered: Employee protection and trust Related policies: General Human Resources policy				
<ul style="list-style-type: none"> Fostering working conditions that promote employee fulfilment, particularly regarding work-life balance Preventing all forms of discrimination, harassment or violence in the workplace and prevent psychological risks Ensuring appropriate management of incidents of discrimination, harassment or violence in the workplace, and psychological risks 	<ul style="list-style-type: none"> SDG 3²¹ SDG 8¹⁶ 	<ul style="list-style-type: none"> 100% of employees have access to a well-being programme at work Keep Sopra Steria in the European and global <i>Great Place To Work</i> rankings (new objective set following the <i>Great Place To Work</i> survey) Exceed 75% satisfaction on the five criteria relating to respect, fairness, pride of belonging, confidence and employee empowerment (new objective set following the <i>Great Place To Work</i> survey) 	<ul style="list-style-type: none"> Adopting permanently hybrid working conditions specific to each geographical region Promoting the right to disconnect for all employees Measuring policy effectiveness, employee engagement and satisfaction through both Group-wide and local surveys Supporting employees during parenthood by offering them solutions adapted to their needs Taking employees' individual situations into account, allowing flexibility in the way they organise work Offering employees a suitable social protection package Training and raising awareness to all employees regarding non-discrimination and risk prevention (including psychological risks) Making whistleblowing and support systems available to all Group entities 	<ul style="list-style-type: none"> Indicators related to absence rate Number of occupational illnesses Indicators related to workplace accidents Indicators related to family leave Social alerts (France)
Material matter covered: Social dialogue Related policies: General Human Resources policy				
<ul style="list-style-type: none"> Strengthening collaboration with employee representatives to anticipate of regulatory and organisational changes Establishing a regular and constructive dialogue with employee representatives bodies Holding regular meetings with employee representatives 	<ul style="list-style-type: none"> SDG 8¹⁶ 	<ul style="list-style-type: none"> Maintain a qualitative social dialogue and successfully implement collective bargaining agreements 	<ul style="list-style-type: none"> Driving change by involving employee representatives and formalising new collective bargaining agreements 	<ul style="list-style-type: none"> Scope covered by a company-wide agreement Collective bargaining coverage rate

Objectives of the policy or approach	Reference framework	Quantitative and semi-quantitative targets	Main actions	Indicators
<h2>Society</h2>				
<p>Material matter covered: Solidarity and volunteering Related policies: Solidarity policy</p>				
<ul style="list-style-type: none"> Promoting digital inclusion, enabling people to access information and to take care of essential needs Education and awareness-raising about the challenges and uses of digital technology 	<ul style="list-style-type: none"> SDGs 1²² SDGs 3²³ SDGs 4²⁴ SDGs 5²⁵ SDGs 8²⁶ SDGs 10²⁷ 	<ul style="list-style-type: none"> Involve at least 10% of its employees in social, societal or environmental issues by 2028, via programmes aimed at civil society or the Group's internal engagement communities 	<ul style="list-style-type: none"> Implementing the "International Volunteer Days" volunteering campaign to get employees involved in digital inclusion and education projects through the Group. Providing support and guidance to young entrepreneurs and non-profit projects that promote digital inclusion through the Sopra Steria-Institut de France Foundation. Pursuing Sopra Steria India Foundation's educational programme promoting access to education, digital pedagogic infrastructure, health and hygiene awareness as well as eco-responsible development. Developing charitable initiatives in each country in order to achieve a collective impact while respecting local specificities. 	<ul style="list-style-type: none"> Number of solidarity projects Number of charitable organisations supported Number of volunteering employees Proportion of volunteers on personal time Proportion of volunteers on pro-bono
<p>Material matter covered: Regional presence Related policies: Local action plans</p>				
<ul style="list-style-type: none"> Participating in regional resilience and development efforts in economics, education, business and industry 	<ul style="list-style-type: none"> SDGs 4²⁴ SDGs 8²⁶ SDGs 11²⁸ 	<p><i>No target complementary to objectives</i></p>	<p>Action plans defined and managed on a local level by the Group's entities</p>	<p><i>No quantitative indicators</i></p>
<p>Material matter covered: Contribution to essential public services Related policies: Vertical action plans</p>				
<ul style="list-style-type: none"> To participate in the continuity and quality of essential public services Ensure development of required skills To use new technologies and data analyses 	<ul style="list-style-type: none"> SDGs 7²⁹ SDGs 9³⁰ 	<p><i>No target complementary to objectives</i></p>	<p>Action plans defined and managed on a local level by the Group vertical and country business units</p>	<p><i>No quantitative indicators</i></p>
<h2>Business conduct</h2>				
<p>Material matter covered: Business conduct and compliance Related policies: code of ethics, the code of conduct, the code of conduct for stock market transactions, the code of conduct for suppliers, and the compliance programme for the prevention and detection of corruption.</p>				
<ul style="list-style-type: none"> Putting the Group's corporate culture and ethical principles at the heart of its relationships with stakeholders Working with suppliers and partners fully aligned with the Group's ethical standards Ensuring regulatory compliance in a fast-changing international environment 	<ul style="list-style-type: none"> SDGs 8³¹ SDGs 10³² SDGs 16³³ 	<ul style="list-style-type: none"> Keep the training rate of employees in ethical matters at over 90% and achieve an EcoVadis Ethics Score of over 80/100 Covering more than 80% of the target expenditure by a positive EcoVadis assessment No major incidents 	<ul style="list-style-type: none"> Continuous improvement of the Group's compliance programmes, particularly the mandatory e-learning course Continuing to assess suppliers' and partners' business conduct policies Ensuring process efficiency for the Whistleblowing procedure 	<ul style="list-style-type: none"> Sopra Steria's EcoVadis Ethics Score Completion rate of the e-learning course which is mandatory for all employees Completion rate of the e-learning course which is mandatory for departments most at-risk Percentage of 2024 target expenditure covered by a positive EcoVadis assessment (>45/100) Number of confirmed incidents

Objectives of the policy or approach	Reference framework	Quantitative and semi-quantitative targets	Main actions	Indicators
Specific to digital services and to Sopra Steria				
<p>Material matter covered: Cyberprotection and digital sovereignty Related policies: information security and protection policy, a personal data protection policy, a Group action plan dedicated to cybersecurity of solutions and services, an action plan dedicated to sovereignty as well as a think tank attached to the Group (Cercle Pégase).</p>				
<ul style="list-style-type: none"> Ensuring data security within the Group, including personal data Implementing a service portfolio covering the entire cybersecurity value chain Contributing to upholding and strengthening digital sovereignty in Europe Helping to combat disinformation 	<ul style="list-style-type: none"> SDGs 16³⁴ SDGs 17³⁵ NIS 2³⁶ ISO/IEC 27001, 27002, 27005³⁷ GDPR³⁸ 	<ul style="list-style-type: none"> Maintaining a Security Score Card grade higher than the industry average Maintaining a CyberVadis score of at least 795 	<ul style="list-style-type: none"> Adopting and applying market standards and best practices Raising awareness, running a committee and participating in interprofessional bodies Monitoring implementation of the Group's data protection compliance programme Strengthening the organisational framework for data protection and data security and systems at the Group's entities Reinforcing Sopra Steria's business model based around value centres and products Strengthening the internal Cyber Academy Structuring and ensuring service portfolio roll-out to all clients in all geographical regions Providing ongoing monitoring Adopting a comprehensive defence strategy 	<ul style="list-style-type: none"> Number of events organised by the Cercle Pégase: Number of publications on disinformation
<p>Material matter covered: Developing responsible digital technology Related policies: responsible digital technology roadmap.</p>				
<ul style="list-style-type: none"> Change its consultancy and engineering services to provide its clients with low-impact digital solutions, promoting access for all, respecting ethical principles and minimising environmental impacts. Offer digital solutions that accelerate the implementation of its clients' sustainability strategies. 	<ul style="list-style-type: none"> SDGs 12³⁹ Responsible Digital Technology certification⁴⁰ AI Act⁴¹ Accessibility Act⁴² AFNOR Guide to Frugal AI⁴³ RGESN framework⁴⁴ (ISO 14040, 14044⁴⁵ 	<p><i>No target complementary to objectives</i></p>	<ul style="list-style-type: none"> Implementing methodological choices Scaling up activity and filling out equipment supply Contributing to emerging standards and raising awareness Expediting responsible digital technology and sustainable design training Developing partnerships Reinforcing the governance and organisation of responsible digital technology Developing the range of services and solutions, especially to improve client sustainable performance, digital accessibility and reduce environmental footprint 	<ul style="list-style-type: none"> Number of employees trained Number of employees made aware of issue

Environment

- | | |
|---|--|
| <ul style="list-style-type: none"> (1) Objective addressed within the framework of "developing responsible digital technology" - see the relevant section of this table for more details. (2) International standard for environmental management system (EMS) requirements (3) Science Based Targets initiative (4) Verified Carbon Standard (5) Clean, affordable energy (6) Industry, innovation and infrastructure (7) Sustainable cities and communities (8) Measures to combat climate change | <ul style="list-style-type: none"> (9) Clean water and sanitation (10) Responsible consumption and production (11) Life on land (12) Directive 2011/65/EU of the European Parliament and of the Council of 8 June 2011 on the restriction of the use of certain hazardous substances in electrical and electronic equipment (13) Registration, Evaluation, Authorisation and Restriction of Chemicals: EU regulation (Regulation [EC] No. 1907/2006) on safety in the production and use of chemical substances in the EU chemicals industry (14) Directive 2012/19/EU of the European Parliament and the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) |
|---|--|

Sopra Steria employees

- | | |
|---|---|
| <ul style="list-style-type: none"> (15) Quality education (16) Decent work and economic growth (17) Gender equality (18) Reduced inequalities | <ul style="list-style-type: none"> (19) Corresponds to the "top management level" as stated in ESRS S1-9: Level 5 and 6 positions. (20) Corresponds to Level 3, 4, 5 and 6 positions (21) Good health and well-being |
|---|---|

Society

- | | |
|--|---|
| <ul style="list-style-type: none"> (22) No poverty (23) Good health and well-being (24) Quality education (25) Gender equality (26) Decent work and economic growth | <ul style="list-style-type: none"> (27) Reduced inequalities (28) Sustainable cities and communities (29) Clean, affordable energy (30) Industry, innovation and infrastructure |
|--|---|

Business conduct

- | | |
|---|---|
| <ul style="list-style-type: none"> (31) Decent work and economic growth (32) Reduced inequalities | <ul style="list-style-type: none"> (33) Peace, justice and strong institutions |
|---|---|

Specific to digital services and to Sopra Steria

- | | |
|---|---|
| <ul style="list-style-type: none"> (34) Peace, justice and strong institutions (35) Partnerships for the goals (36) Network and Information Systems Directive - Directive (EU) 2022/0383 (37) International standards on information security, cybersecurity and privacy (information security management (ISM), requirements; security measures; risk management suggestions) (38) General Data Protection Regulation: Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (39) Responsible consumption and production | <ul style="list-style-type: none"> (40) INR (Institut Numérique Responsable) certification for responsible digital technology (41) Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 establishing harmonised rules on artificial intelligence (42) Directive (EU) 2019/882 of the European Parliament and of the Council of 17 April 2019 on the accessibility requirements for products and services (43) A framework by the French Standardisation Association for reducing the environmental impact of and promoting the frugal use of AI (44) General guidelines for the sustainable design of digital services, drawn up pursuant to France's REEN law (aimed at reducing the environmental impact of digital technology) (45) International standards on life cycle assessments (principles, frameworks, requirements and guidelines) |
|---|---|

SUSTAINABILITY REPORT

General information

The sustainable performance approach implemented by Sopra Steria earned several market awards in 2024 and in previous years, demonstrating the consistency, relevance and quality of the outcomes it has achieved over time.

MARKET RECOGNITION

	MSCI CSR	Sustainalytics	S&P Global	ISS CSR	ISS QualityScore Governance	CDP – Climate Change	EcoVadis
Rating scale	AAA to CCC	Negligible risk = 0 to Severe risk = 40+	Percentile out of 280 companies in sector	A+ to D-	1 (best) to 10 (worst)	A+ to D-	out of 100
Score	7,5/10	13,3/100	94/100	B	3 /10	A LIST	92/100
Category	AA Leader	Low risk		Prime			Top 1% Platinum

1.2. Sustainability governance

1.2.1. ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-1]

From the outset, Sopra Steria has been committed to developing a business model with a strong focus on sustainability. Initially focused on its social components and employee well-being, particularly through the importance of managerial proximity and training, this model has gradually integrated environmental issues. Along these lines, the Company endeavours to firmly embed and reinforce sustainability in its operating entities and functional departments. These efforts have been accompanied by a larger role for systems responsible for administering, directing and monitoring sustainability matters. Deeply committed to supporting change based on operational reality, the Group created a governance structure for sustainability in order to:

- Integrate Sopra Steria’s performance into each sustainability matter in its overall strategy and define the corresponding strategic direction;
- Develop and direct policies, action plans and resources required to implement a sustainable approach;
- Ensure evaluation system compliance and efficiency in management of priority issues;
- Support implementation of the sustainable approach in all the Group’s entities.

The roles and responsibilities in matters of sustainability are formalised in the CSR charter, the Group’s governance score, the score produced by the Sustainability & Corporate Social Responsibility (SCSR) Department’s governance as well as the operating charters of each of the specialised committees of the Board of Directors.

ORGANISATION OF GOVERNANCE FOR SUSTAINABLE PERFORMANCE MANAGEMENT



Engaging with stakeholders

employees and their representatives, clients, suppliers, financial partners, technology partners, groups of independent experts, governments, professional federations and civil society

1.2.1.1. Description of the roles and responsibilities involved in overseeing and applying the impact, risk and opportunity management process

Board of Directors and its standing committees

The Board of Directors shall establish the Group’s strategic priorities, taking into account its social and environmental priorities. The role of the Board of Directors and its three specialised committees regarding sustainability are described in Chapter 3 of the 2024 URD, particularly in Section 1.3.4, “Involvement of supervisory bodies in sustainability issues” (P. 93 to 95).

Chief Executive Officer and Executive Committee

The Chief Executive Officer defines and proposes the sustainability programme and follows its implementation. He chairs the Group’s Executive Committee, which lays down operational guidelines in these areas.

Sustainability & Corporate Social Responsibility Department

The Sustainability & Corporate Social Responsibility (SCSR) Department, headed by a member of the Executive Committee, reports directly to the Chief Executive Officer. It aims to drive forward the strategy at the highest echelons of the Group and to adapt it to the specific local and business characteristics so it can be deployed internationally. In particular, the SCSR Department:

- Coordinates the Group’s non-financial reporting and double materiality assessment.
- Evaluates and manages the impacts, risks and opportunities (IROs) relating to the Group’s sustainability matters through the action plans implemented.

- Provides joint leadership for the advancement of policy measures, actions, resources and indicators relating to IRO management.
- Secures cooperation with internal control systems in the development and monitoring of sustainability risk management processes and systems.
- Supports the community of Sustainability Officers and country and entity representatives in structuring and directing policies, and defining shared indicators.

Internal Control Department

The Internal Control Department supervises compliance, double materiality assessment and the sustainability report. It also ensures consistency between general risk mapping and the results of the double materiality assessment, both in terms of results and monitoring risk management systems. The Internal Control Department’s role in risk management and sustainability information is described in Chapter 4, Section 1.2.4 of this document (P. 22).

Partner functional and operational departments

Certain functional and operational departments are charged with developing and steering policies within their scope in the same way as the SCSR Department.

The table below displays the list of departments involved based on subject matter and specifies the subject’s sponsor within the company’s organisational structure.

SUMMARY OF PARTNER DEPARTMENT

Sustainability topic	Related material matters	Departments responsible	Sponsor
Environment (ESRS E1; ESRS E5)	Reducing and mitigating the carbon footprint; Climate change adaptation; Resource and waste management	Purchasing	Head of Purchasing
		Sustainability & Corporate Social Responsibility	Head of Sustainability & CSR (Executive Committee)
		Real Estate	Head of Real Estate
		IT	Head of IT system
Sopra Steria’s own workforce (ESRS S1)	Priority to training and skills development; Equal opportunities and diversity; Employee protection and trust; Social dialogue	Human Resources	Director of Human Resources (Executive Committee)
		Sustainability & Corporate Social Responsibility	Director of Sustainability & CSR (Executive Committee)
Local communities (ESRS S3)	Solidarity and volunteering	Sustainability & Corporate Social Responsibility	Head of Sustainability & CSR (Executive Committee)
		Human Resources	Head of Human Resources (Executive Committee)
End-users (ESRS S4)	Contribution to essential public services	Heads of Entities and Verticals	Chief Executive Officer
		Sustainability & Corporate Social Responsibility	Head of Sustainability & CSR (Executive Committee)
Business conduct (ESRS G1)	Business conduct and compliance	Internal Control	Head of Internal Control
Specific to Sopra Steria and to digital services company activities	Developing responsible digital technology	Sustainability & Corporate Social Responsibility	Head of Sustainability & CSR (Executive Committee)
		Heads of Entities and Verticals	

Sustainability topic	Related material matters	Departments responsible	Sponsor
			Chief Operating Officer (Executive Committee)
			Head of Consulting
	Cyberprotection and digital sovereignty	Corporate Cybersecurity	Head of Corporate Cybersecurity
		Security	Security sponsor (Executive Committee)
		Legal	Head of Legal (Executive Committee)
		Sustainability & Corporate Social Responsibility	Head of Sustainability & CSR (Executive Committee)

Chief Sustainability Officers at the Group's entities

The appointment of a Chief Sustainability Officer (CSO) for each country and subsidiary was a key component of the work undertaken in 2024 to reinforce the governance of the Group's sustainability approach. A Chief Sustainability Officer's role is to:

- Act as a single point of contact, sometimes coordinating with an extended team depending on local needs;
- Align and coordinate the implementation of the Group's sustainability policy, taking into account the local context;
- Ensure the Group's governance adaptability and resilience to rapidly changing standards and local environmental and social conditions.

The Group and the Chief Sustainability Officer rely on operational coordinators ("KPI owners" for any environmental

At 31 December 2024, the IEG's membership included the following three independent experts:

Jan Corfee-Morlot

Nationality: American

Biography: Dr Jan Corfee-Morlot is an expert in environmental and climate issues. Having previously headed up the OECD's environment and climate development programme and served as lead author for the Intergovernmental Panel on Climate Change (IPCC), Dr Jan Corfee-Morlot is now a Senior Advisor to the New Climate Economy project at the World Resources Institute (WRI) and editor of the journal Climate Policy.

Frédéric Tiberghien

Nationality: French

Biography: Frédéric Tiberghien is an honorary member of France's Council of State, Chairman of FAIR (formerly Finansol; merged with Impact Investment Lab in June 2021) and Honorary Chairman of ORSE, a French CSR think tank. He is a member of the AMF's Consultative Commission on Retail Investors.

Marie-Ange Verdickt

Nationality: French

Biography: Marie-Ange Verdickt, the former Director of Research and Socially Responsible Investment at La Financière de l'Échiquier, is a company director working with institutions that champion social development.

policy, for example, or responsible digital technology coordinators) belonging to an internal network that aims to handle and operationalise a policy or action plan at an entity, subsidiary, vertical, country or agency level.

Independent expert group (IEG)

The purpose of the IEG is to provide external feedback on the various components of the Group's corporate responsibility and sustainability approach. It met twice in 2024 and discussed the following topics:

- Double materiality assessment: prior consultation, presentation of results, expanded analysis
- Sustainability approach: presentation of the Group's sustainability policies' progress and comparison to state-of-the-art advances in sustainability.

1.2.1.2. Membership of the main committees

KEY FIGURES ON THE COMPOSITION OF THE COMMITTEES

Board of Directors and specialised committees

Number of members	17
Number of executive members	1
Number of non-executive members	16
Number of members representing the employees	2
Women (%)	43%
Independent members (%)	67%

Executive Committee

Number of members	16
Women (%)	19%

Members of the Board of Directors and the Executive Committee

Members of the Board of Directors are listed, along with their respective professional experience, in Section 1.2.8 of Chapter 3 of the 2024 URD (P. 72 to 88). The Executive Committee member list can be found in the "Governance" section of the introductory chapter of the 2024 URD (P. 13).

1.2.1.3. Expertise and skills

The Group strives to ensure that it has the skills and experience required to fully comprehend and manage its sustainability trajectories and performance, including the following:

- the skills and expertise of the Board of Directors and its specialised committees (see Chapter 3 of the 2024 URD, Section 1.2.4, P. 67 to 68)
- the skills and expertise of the Executive Committee, particularly the Chief Executive Officer and the Head of Sustainability & CSR
- the functional departments serving as sponsors for each sustainability topic, for which they are accountable in part according to their specific skills and expertise;

- appointment of CSOs by heads of entities (countries and subsidiaries), following approval by the Head of Sustainability & CSR, based on a formalised process to establish skills and expertise;
- dissemination of suitable information to address material matters, using shared documentation or involving internal or external experts;
- dedicated training materials made available to all teams.

The Head of Sustainability & CSR, in collaboration with the departments responsible for and sponsors of material matters, ensures that expert information or documentation is available to members of the committees involved. For example, in 2024, on the subject of workplace gender equality, two dedicated workshops were held by the Executive Committee, in conjunction with the Human Resources Department, one of which involved an external expert, which led to sharing internal and market analyses. Additionally, the SCSR Department relies on Independent Expert Group members to complement internal skills, expertise and perspectives.

1.2.2. INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES [GOV-2]

To carry out assignments regarding the Company's sustainability matters, the specialised committees rely on the work of the SCSR Department and, depending on the sustainability topic, partner departments, by:

- Relaying framework guidelines, such as:
 - The Group's double materiality matrix presenting the analysis of sustainability matters, which is subject to their approval;
 - The Group's Sustainability Report, which is subject to their approval;

- Documents detailing substantial updates to the sustainability policy.
- Presenting to the following committees at their meetings and at their request:
 - Sustainability-related matters, policies and key achievements to the Nomination, Governance & Corporate Responsibility Committee;
 - The internal control system and process for preparing sustainability information to the Audit Committee.

SUSTAINABILITY PERFORMANCE STEERING MEETINGS

Topic covered	Target sustainability organisation actor or committee	Number of 2024 steering bodies (and type)	Objectives
Integrating sustainability into the Company's managing bodies	Executive Management Executive Committee and Executive Management	Weekly or bimonthly meetings 8 Executive Committee sustainability activities	Present information required to define, validate and follow strategic direction
Preparation of the Sustainability Report	All	2 bodies (COSTRAT; COFIL)	Steering and monitoring the advancement of the implementation of the CSRD
Environment (ESRS E1)	Executive management and community of representatives	6 meetings (V2)	Follow-up on action plan progress
Equal opportunities and diversity (ESRS S1)	Executive management and community of representatives	7 meetings (V2)	Follow-up on action plan progress
Solidarity (ESRS S3)	Executive management and community of representatives	5 meetings (V2)	Follow-up on action plan progress
Business conduct (ESRS G1)	Executive management and community of representatives	2 meetings (V2)	Follow-up on action plan progress
Responsible digital technology	Executive management and community of representatives	6 meetings (V2)	Follow-up on action plan progress

1.2.3. INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES [GOV-3]

Sopra Steria regards compensation as a reward for employees' contribution, including that of its Chief Executive Officer, to the Group's financial and CSR performance. Consequently, 10% of the Chief Executive Officer's variable compensation in 2024 was tied to meeting CSR targets validated by the Board of Directors.

SYNOPSIS OF INCENTIVE SYSTEMS IN PLACE IN 2024

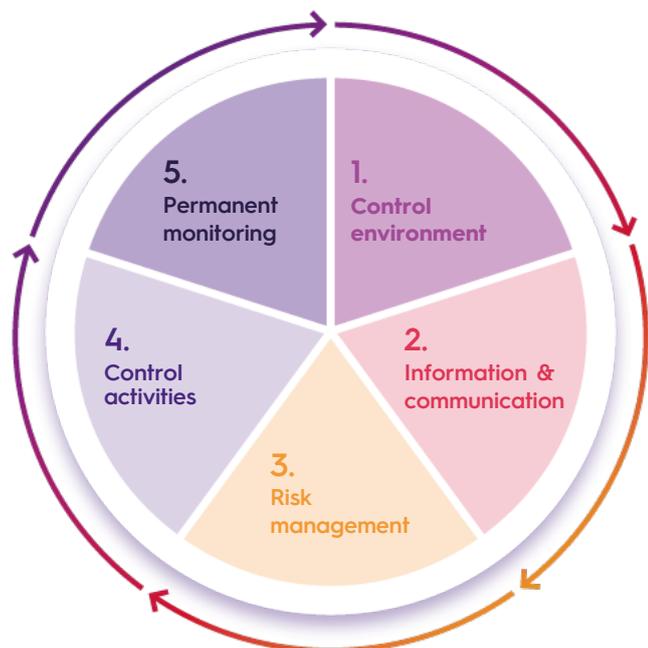
Position	Variable compensation tied to sustainability	Material matter taken into account in variable compensation
Chairman of the Board of Directors	No	<i>Not applicable</i>
Members of the Board of Directors	No	<i>Not applicable</i>
Chief Executive Officer	Yes	Equal opportunities and diversity Reducing and mitigating the carbon footprint
Members of the Executive Committee	Partial - Only for the Head of Sustainability & CSR	Group sustainable performance
Operational managers	Partial - Discretionary	<i>Not applicable</i>

The main features of the existing incentive schemes for company officers and the Chief Executive Officer are presented in detail in Chapter 3, Section 3 of the 2024 URD, "Standardised presentation of compensation paid to company officers" (P 103 to 104). This covers compensation for 2025 and

for 2024, the description of the targets used while they existed, the associated performance indicators, as well as the portion of sustainability criteria within total variable compensation.

1.2.4. RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING [GOV-5]

The Group’s approach is based on the 2010 French Financial Markets Authority reference framework on risk management and internal control systems. This reference framework includes five closely related components, set out below. For this approach, the Group also reviewed the specific framework drawn up by COSO⁽¹⁾ for non-financial disclosures (ICSR – Internal Control over Sustainability Reporting) published in March 2023. An action plan for its implementation was presented to the Audit Committee in April 2024. Progress against this plan will be regularly monitored.



Sopra Steria has updated the reporting protocol for collecting sustainability information to incorporate the requirements of the CSRD and the corresponding internal control processes. This protocol provides internal guidance on how reporting is to be carried out and describes the full range of indicators arising from the process of producing sustainability reporting. It ensures continuity in the reporting process and consistency

in published information, in particular if there are changes within reporting teams. It also ensures that information can be audited.

The protocol is accompanied by a set of “indicator factsheets” for each priority, which serve as the basis for sustainability reporting. These factsheets include:

- Definitions of metrics/sustainability indicator
- Methodology and arrangements used to calculate datapoints
- Method used to gather and produce information
- Risk analysis matrix for risks liable to affect the quality of information
- Data verification responsibility matrix
- Description of first- and second-level controls carried out between the point when information is created and the point when it is consolidated, to ensure data reliability.

The Internal Control Department ensures annually that each indicator factsheet is correctly completed and that data verification responsibilities strictly comply with the principle of segregation of duties.

Sopra Steria also uses a dedicated platform to collect, process and consolidate sustainability information, use of which was renewed in 2024. Since 2024, the chosen system has incorporated environmental data on suppliers, business travel and energy, and there are plans to gradually incorporate other categories of information. To ensure that appropriate controls and end-to-end audit trails were introduced right from the design phase, the Internal Control Department took part in the project to integrate this external software solution.

The Internal Audit Department integrated sustainability process and information reporting evaluations into its 4-year auditing cycle.

As part of their duties, sustainability auditors conduct an annual evaluation of risk management and internal control over sustainability reporting processes.

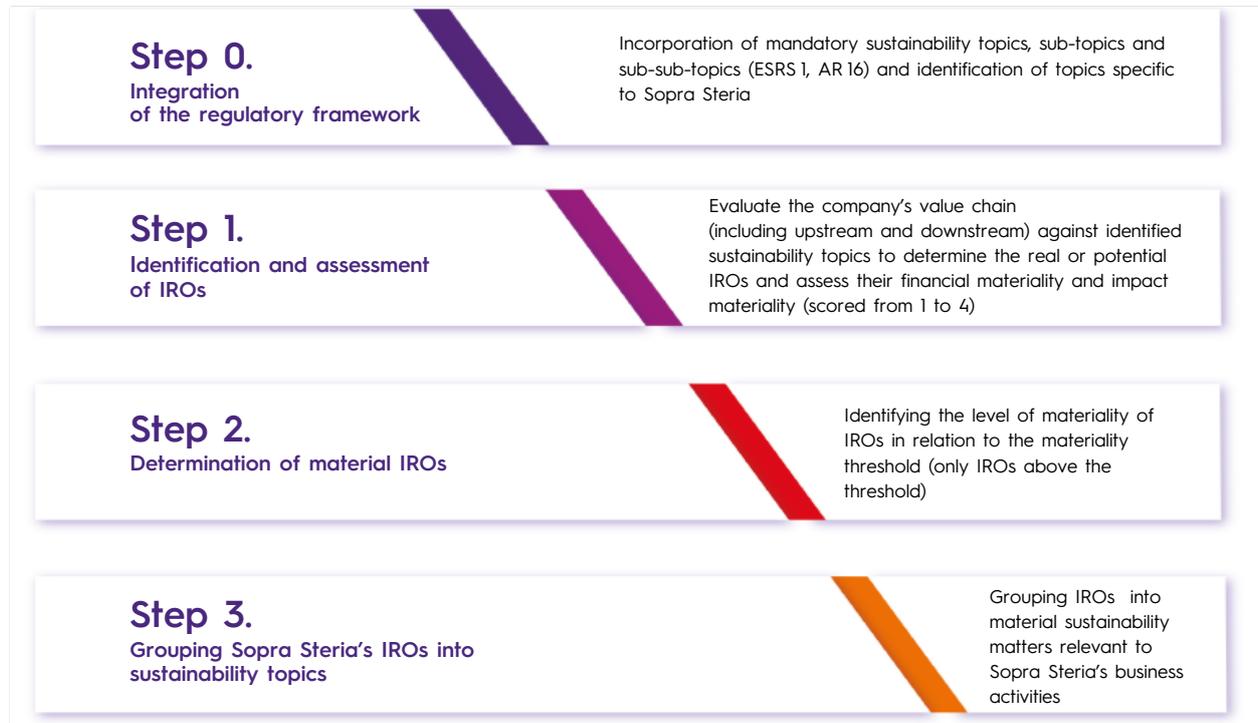
Lastly, the Audit Committee reviews the sustainability report, notably in order to verify that the procedures for gathering and checking information ensure its reliability. It gathers comments from the sustainability auditors, where applicable.

(1) Committee Of Sponsoring Organizations of the Treadway Commission.

1.3. Impact, risk and opportunity management

1.3.1. DOUBLE MATERIALITY ASSESSMENT METHOD [IRO-1]

DOUBLE MATERIALITY ASSESSMENT DEVELOPMENT PROCESS



In 2024, Sopra Steria carried out its first double materiality assessment with the aim of identifying and prioritising the sustainability topics that are most relevant to its business. This analysis was undertaken from two perspectives: a first pass focused on impact materiality, i.e. Sopra Steria's impact on its stakeholders and environment, followed by a second pass focused on financial materiality, taking into account the financial and reputational effects of environmental, social and business conduct issues on business performance.

A preliminary phase helped identify relevant and potentially material (important) impacts, risks and opportunities (IROs) for Sopra Steria beginning with the list of topics required by ESRS 1, AR 16. The Group conducted an optional, complementary industry analysis, which identified sustainability topics specific to its business activity and sector.

The impacts, risks and opportunities identified were assessed on a gross basis, i.e. without taking into account any preventive or remedial action taken by the Group. The interdependencies between impacts, risks and opportunities were taken into account when identifying sustainability topics.

Sustainability topics were analysed taking into account, as far as possible, the Company's value chain as a whole, including both upstream and downstream stakeholders. Consequently, impacts, risks and opportunities were analysed in such a way as to cover all businesses, own operations and geographical locations. These specific issues are also taken into account when defining the criteria used to assess and prioritise impacts, risks and opportunities.

The double materiality assessment was monitored to ensure the quality of the identification process, documentation and evaluation of the impacts, risks and opportunities. Throughout this process, overseen by the Sustainability & Corporate Social Responsibility Department with the support of the Internal Control Department, a governance structure was put in place to ensure that the double materiality assessment as a whole was consistent and compliant with regulatory requirements.

Each step in the analysis was formally documented and archived to ensure traceability. Documentation includes methodology, data collected, minutes and reports, findings of key steps, and reviews carried out by sustainability auditors.

Data used to identify impacts, risks and opportunities is sourced from Group CSR documents and reports as well as comparisons relating to other companies in the same industry sector. Segment analyses, scientific papers and research by industry groups were also used in reporting on issues specific to the digital sector.

In identifying and analysing its impact on its environment and stakeholders, Sopra Steria adopted a collective approach involving in-house teams so as to tap into key skills and knowledge from the Group's various strategic, operational and functional areas. The Group also entered into dialogue with key categories of external stakeholders to ensure that their own perspectives on sustainability topics were taken into account.

Impact materiality

Impact materiality takes into account how the Company’s business and value chain affect the environment and stakeholders. It is evaluated using a combination of criteria, defined as follows:

- Scale: the severity or intensity of the effects This is measured in terms of the damage caused or benefits generated.
- Scope: geographical scope and/or number of people affected by the impacts of Sopra Steria’s business
- Remediability: the extent to which the original situation can be restored once an impact has materialised
- Likelihood of occurrence (for potential impacts)

The extent to which scoring criteria are taken into account is determined by the nature of the impact and whether it is positive or negative, potential or actual.

Each criterion was assessed on a four-point scale based on the severity of the impact (positive or negative), with “severe” being the highest level. Likelihood of occurrence is also scored on a four-point scale, with “very high” being the highest level. All applicable criteria are combined into an average value.

Financial materiality

Financial materiality takes into account the financial and reputational impact of environmental, social and governance matters on the Company’s performance. This involved Sopra Steria undertaking an analysis of relationships between the

Company’s positive or negative impacts on its environment and stakeholders and the financial effects of those impacts.

This analysis, which drew on the expertise of the teams involved and their knowledge of Sopra Steria and its environment as well as dialogue with the Group’s stakeholders, notably served to translate financial effects into either risks to the business or opportunities.

Financial materiality assessment is based on a range of criteria:

- Financial effect: by level of impact on operating profit (loss or gain)
- Operational disruptions/improvements
- Consequences to reputation
- Likelihood of occurrence (for potential risks and opportunities)

Each criterion was assessed on a four-point scale based on the severity of the identified risk or opportunity, with “severe” being the highest level. Likelihood of occurrence is also scored on a four-point scale, with “very high” being the highest level. All applicable criteria are combined into an average value.

Factors taken into account when assessing financial materiality are based, in particular, on the methodology currently used by Sopra Steria to assess risks when producing the Company’s overall risk mapping, with similar scoring matrices. Financial materiality assessment is mainly qualitative in nature. The Company aims to reinforce the quantitative analysis of the financial impacts of the risks and opportunities associated with each sustainability matter over a three-year period.

OVERVIEW OF THE IRO ASSESSMENT SYSTEM

	Impact materiality of IRO				Financial materiality of IRO			
Qualification	Negative		Positive		Risk		Opportunity	
Type	Real	Potential	Real	Potential	Real	Potential	Real	Potential
Severity	Scale	Scale	Scale	Scale	Scale	Scale	Scale	Scale
	Scope	Scope	Scope	Scope	-	-	-	-
Probability of occurrence	-	-	Remediability	Remediability	-	-	-	-
	-	Probability	-	Probability	-	Probability	-	Probability
Calculation of IRO scores	Average of scores							
Time horizon	The time horizon during which the IRO is most likely to materialise (one year, one to five years, more than five years)							

Details on methodology

A score is calculated for each IRO using the average of the criteria applied (scale, scope, remediability and likelihood), with a maximum likelihood of 4 if the IRO is actual (and with the remediability and scope criteria neutralised if not applicable).

The time horizon is the period over which the IRO is most likely to materialise. The time horizons used are those required by ERS: less than one year, one to five years, and more than five years.

To determine the materiality threshold, IRO assessments were analysed for each key materiality issue. Thresholds are based on the mean and median scores allocated to each topic. Whenever a sustainability topic includes an IRO that exceeds the materiality threshold, that topic is considered material to the Company. IROs with scores strictly greater than 2.5 (on a scale of 1 to 4) are considered material. The same threshold is used for both impact materiality and financial materiality.

Factoring in the value chain

Sopra Steria's value chain is presented in Section 1.1 of Chapter 4 of this document (P. 5 to 6).

The upstream value chain chiefly consists of the suppliers related to the Group by purchases of services (IT subcontracting, training services, etc.). They are mainly based in Europe, near the entities they serve. The remainder of the upstream chain is made up of suppliers of IT-related products (software, equipment, hosting) or office-related expenditures.

The downstream value chain consists of the Group's clients and end-users of the solutions it develops. As part of its strategy to focus on specific sectors, Sopra Steria is concentrating on a small number of key accounts (less than 100 across the Group) operating in the following main verticals: Financial Services; Public Sector; Aeronautics, Space, Defence & Security; Energy & Utilities; Telecoms, Media & Entertainment; Transport; Insurance; Retail.

For example, as part of the double materiality assessment, material sustainability matters concerning climate change and the circular economy take into account the dependencies and consequences of solution-building, infrastructure maintenance, and the digital equipment required for the Group's service delivery on the environment from resource extraction. In this same vein, material sustainability matters related to end-users and digital activities conducted for client accounts were assessed throughout their usage and end of life by the Group's clients and their clients.

Consultation with stakeholders

As part of the procedure for identifying and assessing its impacts, risks and opportunities, Sopra Steria consulted its

stakeholders. Sustainability topics broken down into impacts, risks and opportunities were submitted for discussion to a panel of internal and external stakeholders.

With the support of a specialist consulting firm, Sopra Steria questioned nearly 30 internal stakeholders as part of a collective effort to understand the effects of the Group's operations and the resulting risks and opportunities. Three separate workshops were run, one for each sustainability area. Stakeholders were invited to share their views on environmental, social and governance matters specific to Sopra Steria based on their role and area of expertise within the Company.

At the same time, Sopra Steria conducted six interviews with external stakeholders (customers, suppliers and investors, in particular).

The Group also used preexisting channels to dialogue with its key stakeholders, notably including the annual Customer Voice survey of key accounts, the annual Great Place To Work survey of employees, regular meetings with non-financial analysts and periodic reviews with strategic suppliers and technology partners.

Validation of the findings

The findings of the double materiality assessment were approved by the Executive Committee, Chief Executive Officer and Chairman of the Board of Directors, and presented to the members of the Audit Committee, the Nomination, Governance & Corporate Responsibility Committee and the Board of Directors. Lastly, the results were presented and approved by the Board of Directors.

Subsequent revision

The double materiality assessment will be reviewed annually to take into account any changes in Sopra Steria's business or value chain that could affect its outcome. An in-depth update of the analysis will be carried out every three years. These later revisions will be approved under the same conditions as the initial analysis.

Links to overall risk mapping

In the Group's overall approach to risk, non-financial risks that could limit the Group's ability to achieve its strategic objectives are treated as financial issues. As such, the double materiality assessment of sustainability issues is used in general risk mapping. Special attention is paid to ensuring consistency in results despite the fact that there may be minor variations in the methodological approaches used depending on regulatory frameworks.

1.3.2. METHOD AND MAPPING OF INFORMATION COVERED [IRO-2]

1.3.2.1. Method overview

The method used to identify mandatory disclosures was defined and applied in accordance with the instructions in the CSRD (Section 3.2, "Material topics and materiality of information", ERS 1). The analysis described below was carried out based on the list of requirements supplied by EFRAG (IG 3: "List of ERS Datapoints") as well as the list of material sustainability matters for Sopra Steria. The materiality of information about "financial resources allocated to action plans" will be analysed in depth in 2025 to more accurately quantify the expenditure involved.

Step 1 – Identifying material standards

Disclosure requirements associated with topical standards for which there is no material sustainability topic were excluded from the scope of disclosure. This exercise excluded the following ERS: ERS E2, ERS E3, ERS E4 and ERS S2. Conversely, the associated sustainability topics or sub-topics are sometimes covered indirectly by the action plans presented.

Step 2 – Identifying relevant information for each material standard

Disclosure requirements pertaining to policies, actions and resources, targets and indicators are defined as “mandatory” whenever they are relevant to an understanding of at least one matter that is material for Sopra Steria. For sector-specific topics not covered by any topical standard (see Part 5 of this Sustainability Report), the analysis was based on the list of minimum disclosure requirements (ESRS 2).

Subsequent revision

The materiality of information concerning the financial resources allocated to action plans will be reviewed at the same frequency as the double materiality assessment (i.e. annually). Initial analyses identified material expenditures for action plans related to the following material matters: “Priority to training and skills”, “Reducing and mitigating the carbon footprint” (concerning the transition plan), “Cyberprotection and digital sovereignty” and “Developing responsible digital technology”.

1.3.2.2. Mapping of information covered in the report

MATERIAL SUSTAINABILITY TOPICS COVERED IN THE SUSTAINABILITY REPORT

Standard	CSRD sustainability sub-topic(s) or sub-sub-topic(s)	Covered by the report
ESRS E1: Climate change	Climate change mitigation	Covered
	Climate change adaptation	Covered
	Energy	Covered by another topic (reducing and mitigating the carbon footprint)
ESRS E2: Pollution	All topics and sub-sub-topics	Not covered
ESRS E3: Water and marine resources	All topics and sub-sub-topics	Not covered
ESRS E4: Biodiversity and ecosystems	All topics and sub-sub-topics	Not covered
ESRS E5: Resource use and circular economy	Resource inflows, including resource use; Waste	Material
ESRS S1 Own workforce	Training and skills development	Covered
	Work-life balance; Measures against violence and harassment in the workplace	Covered
	Gender equality and equal pay for work of equal value; Diversity	Covered
	Social dialogue; Collective bargaining, including the proportion of employees covered by collective agreements	Covered
	Health and safety	Covered by another topic (employee protection and trust)
ESRS S2: Employees in the value chain	Employment and inclusion of persons with disabilities	Covered by another topic (equal opportunities and diversity)
	All topics and sub-sub-topics	Not covered
ESRS S3: Affected communities	Communities’ economic, social and cultural rights	Covered
ESRS S4 Consumers and end-users	Information-related impacts for consumers and/or end-users; Personal safety of consumers and/or end-users; Social inclusion of consumers and/or end-users	Covered
ESRS G1: Business conduct	Corporate culture; Corruption and bribery	Covered
Other business- and segment-specific information	Cybersecurity and digital sovereignty	Covered
	Developing responsible digital technology	Covered

The list of publication requirements met by Sopra Steria and a list of datapoints required by other EU legislation and included in the Sustainability Report is set out in Section 7, “cross-reference table”, in Chapter 4 of this document).

1.4. Methodological note on the drafting of the Sustainability Report

1.4.1. CHARACTERISTICS AND TRANSPARENCY OF INFORMATION

In keeping with its commitments to its stakeholders and in line with its reporting practices, Sopra Steria has endeavoured to apply the qualitative characteristics of information (Appendix B of ESRS 1) as best possible in order to make the report more reader-friendly. In particular, and on the basis of the principle of understandability, Sopra Steria has used specific terminology when a term refers to a core concept, allowing readers to assess the solidity of the approach taken. The following definitions aim to reflect the main features of these concepts:

- (Sustainability) topics: refers to the list of sustainability topics, subtopics, or sub-subtopics that need to be taken into consideration within the framework of a double materiality assessment (ESRS 1 Section AR 16);
- Material (sustainability) matters: corresponds to sustainability topics that are considered material or significant for Sopra Steria on the basis of the double materiality assessment;
- Policies: Sopra Steria uses this term only when the Group is able to meet the corresponding requirements (“MDR-P”, apart from when the term is used in report titles). Otherwise, the Group instead uses the term “approach” or “action plan”. In addition, policies require management approval or responsibility for objectives that contribute to the management of at least one IRO. They generally support a target, actions, resources and metrics.
- Objectives: refers to qualitative objectives to be achieved by means of the Group’s policies, approaches and/or action plans to manage one or more IROs.
- Targets: Sopra Steria uses this term only when the Group is able to meet the corresponding CSRD requirements (“MDR-T”, apart from when the term is used in report titles). Otherwise, the Group instead refers to objectives or commitments. Furthermore, targets must be quantitative or semi-quantitative, and result in an obligation to monitor progress relative to a base year or achievement milestones.
- Metrics: corresponds to metrics used to track the company’s performance (extent of its impact or sound management of risks and opportunities) in relation to IROs. Metrics are directly linked to targets or objectives, and at least action plans. Metrics must respond to a series of datapoints relating to performance metrics (ESRS 2 MDR-M).

In the context of this first-time application of the CSRD, Sopra Steria has taken steps to incorporate the standards set out in the ESRS as they apply on the date of preparing this sustainability report, on the basis of currently available information, according to reasonable assumptions and within the required time frame.

As a reminder, the content of the sustainability report and published information is prepared according to applicable standards, adopted pursuant to Article 29b of Directive (EU) 2013/34 of the European Parliament and of the Council of 14 December 2013, and Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023. This sustainability information also conforms to the disclosure requirements provided for in Article 8 of Regulation (EU) 2020/852 on the EU taxonomy, which specifies the disclosure requirements for companies, and Article L. 233-28-4 of the French Commercial Code.

It is important to emphasise⁽¹⁾ that the information relating to sustainability has been established within the context of the initial application of the CSRD, characterised by uncertainty regarding the interpretation of certain texts, the use of certain estimates with regard to the data used, the absence of set practices or an established framework, particularly within the sector, and a regulatory environment that may change in light of the new priorities set by the European Commission.

In particular, Sopra Steria includes potential objectives on becoming carbon neutral and reducing greenhouse gas emissions. On this matter, it should be noted that these objectives are based on a set of assumptions which may be affected in the future by unforeseeable outside factors. Future results may therefore differ from currently presented projections. Furthermore, these objectives are in no way meant to serve as promotion of Sopra Steria shares, debt securities, other securities, business activities, products or services.

This section aims to explain the key information relating to the scope of this sustainability report to allow readers to interpret and gain a better understanding of the disclosures published.

(1) As suggested by the CNCC in its memorandum of January 2025 relating to the approval of the financial statements of insurance bodies for financial year 2024.

1.4.2. GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY REPORT [BP-1]

1.4.2.1. Scope of consolidation and changes in scope

The scope of consolidation used for this sustainability report is the same as for the Sopra Steria Group's consolidated financial statements. Therefore, all entities included in the financial scope of consolidation are also included in this report.

There were a number of changes in scope in 2024, including:

- complete incorporation into the reporting scope of entities acquired in 2023 (Ordina, Tobania, CS Group, Connective-IT);
- removal from scope of subsidiary Sopra Banking Software due to the sale of the majority of its operations to Axway Software⁽¹⁾.

For its sustainability report, Sopra Steria has endeavoured to apply a principle of parallelism between the dates of consolidation and deconsolidation applied to the financial reporting periods, where such reconciliation is possible and relevant.

Application to social information, business conduct information and specific issues

The scope used to calculate the indicators presented in the sustainability report corresponds to Group revenue at 1 January 2024, in application of IFRS 5 on the recognition of discontinued operations, as suggested by the CNCC it is note of January 2025 relating to approval of the financial statements of insurance undertakings for financial year 2024. As the SBS subsidiary was sold on 2 September 2024 to 74Software (formerly Axway Software), the revenue of this discontinued operation has not been included in consolidated revenue. In order to ensure predictable future comparisons and to align with the financial statements, the social indicators are therefore based on the Group's workforce at 1 January 2024, excluding the SBS workforce who remained with the company until 2 September 2024.

Application to environmental information

By way of derogation from the principle adopted by Sopra Steria of alignment between financial and non-financial statements, and with the intention of providing transparent environmental information that reflects the actual carbon impact (in accordance with the organizational scope defined in the *GHG Protocol* used to calculate the Company's greenhouse gas emissions), Scope 1, 2 and 3 emissions calculations include the scope of subsidiaries as soon as the Group takes control of them. This calculation also includes the scope of subsidiary Sopra Banking Software up to the finalisation of its sale on 31 August 2024. As of 1 September of the same year, the SBS subsidiary had been removed from Sopra Steria Group and consequently environmental indicators no longer include the scope of this former entity.

1.4.2.2. Coverage of the value chain

The sustainability report covers the company's entire value chain, including upstream and downstream activities, reflecting the work done in the context of the double materiality assessment. Details of the value chain are provided in Section 1.1.1 of this Chapter (P. 5 to 6). Furthermore, for each material matter, the report explains the steps in the value chain in the introductory section ("Presentation of the context, material impacts, risks and opportunities") for each of these matters.

1.4.2.3. Options to omit a particular disclosure

Sopra Steria has not made use of the option that enables the company to omit certain disclosures relating to intellectual property, know-how or results of innovations.

1.4.2.4. Collection and management of environmental information

In 2024, Sopra Steria adopted a new centralised tool for collecting and managing environmental information, To improve data quality and make it easier to audit, as well as easier for the Group and its entities to manage in order to support reporting and achievement of targets set. In the preparation of this sustainability report, the tool was used for environmental information representing 91.5% of the Group's total Scope 1, 2 and 3 emissions. Incorporation of this external software solution is continuing, with the goal of eventually covering all environmental information.

(1) Following the acquisition of Sopra Banking Software, the shareholders of Axway Software decided on 6 December 2024 to change the company's name to 74Software (with the latter continuing to use Axway Software as one of its trademarks).

1.4.3. DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES [BP-2]

1.4.3.1. Time horizons

The contents of the sustainability report are based on the same time horizons as those applied to the double materiality assessment, as explained in Section 1.3.1 of this Chapter (P. 23 to 25).

1.4.3.2. Estimations and uncertainties

The sustainability report does not include any metrics based on a high proportion of estimated data, apart from environmental information. Furthermore, the report does not include any information subject to major uncertainties. Minor estimates or uncertainties, if there are any, are mentioned in the text that supports the quantitative data or in the footnotes. The following information provides details of estimates that are deemed significant, i.e. estimates concerning environmental information. For all these metrics, the Group has aimed to reduce uncertainty by using updated emissions factors as much as possible.

For Scope 1 and 2 emissions, Sopra Steria collects information relating to the energy consumption of offices and data centres covering different types of energy and use. This information is used to calculate the Company's greenhouse gas emissions. In 2024, around 65% of data covering these scopes is actual data. The Group aims to improve the measurement of its consumption of energy from these sources by continually improving its data collection processes.

For Scope 3 emissions, the three most significant emissions categories (representing over 95% of emissions) are:

- **Business travel:** the Group collects data relating to employee business travel by air, rail or road, as well as hotel stays during these trips, in order to calculate the level of greenhouse gas emissions and communicate the relevant information to its stakeholders. In 2024, the percentage of actual data used concerning travel was around 76%. The Group is gradually reducing the percentage of estimates by standardising its collection processes and developing closer links with travel agencies organising business trips.
- **Commuting:** The Group has studied the travel patterns of its employees in a number of countries to assess the distances travelled and the modes of transport used by employees on their commute, adjusting the collected data to take into account remote working by staff. Emissions linked to commuting journeys were corrected to include energy used by IT equipment and heating or cooling while working from home. In 2024, the percentage of real data used on emissions related to commuting is 80%. The Group is gradually reducing the proportion of estimates used by extending the employee questionnaires to new regions.

- **Purchases of goods and services:** The Group calculates the emissions produced by suppliers in its supply chain using sector-specific emission factors based on data published by ADEME (the French ecological transition agency) and DEFRA (*Department for Environment Food Rural Affairs*). These factors are applied to the residual expenses by industry sector using the Group's new database. They are not replaced by actual emission factors until these are available and communicated to us by the emitters. In 2024, only 4% of Sopra Steria's supply chain emissions were represented by actual emission factors from key suppliers. 96% of this data is still estimated. As a priority, Sopra Steria will work on improving its understanding of actual emissions by tier one suppliers, by developing direct dialogue with its largest suppliers in the future.

Sopra Steria collects data about waste, including weight in kg and treatment information. In 2024, around 70% of this data is actual data. The Group continues to gradually reduce the percentage of estimated data by harmonising data collection processes and strengthening the relationship with its waste collectors. In addition, it is reducing uncertainty by optimising waste sorting and separation methods.

Finally, for data relating to financial resources allocated to the transition plan, it should be noted that these figures include both actual data and estimates (for certain Opex), prepared by extrapolating at Group level based on real data coming mostly from France. The Capex is based entirely on actual data.

1.4.3.3. Adjustments and corrections

The data from 2023 published in the sustainability report does not include any significant adjustments or corrections. Some methods were adjusted to comply with the new CSRD requirements. These changes mainly relate to workforce indicators and are mentioned specifically in the text that supports the quantitative data, in the footnotes or below the tables.

1.4.3.4. Incorporation by reference

Sopra Steria has made use of the option to address some disclosure requirements in other chapters of the 2024 Universal Registration Document. These disclosure requirements are listed below:

- **ESRS 2 - GOV-1:** Details regarding the role of the Board of Directors and its specialised committee concerning sustainability are presented in Chapter 3 of the 2024 URD, particularly in Section 1.3.4. (P. 93 to 95);
- **ESRS 2 - GOV-3:** Details regarding compensation, including in sustainability matters, of the Group's Board of Directors and the Chief Executive Officer are presented in Section 3 of Chapter 3 of the 2024 URD (P. 103 to 113);
- **ESRS 2 - SBM-1:** Details regarding strategic sustainability priorities and targets related to the different pillars of the strategy are presented in Chapter 1, Section 5.3 of the 2024 URD (P. 34 to 35).

2. Environmental information

Climate change is one of the biggest challenges facing humanity. As such, governments, businesses and civil society must work together to protect future generations. The European Union has responded to the United Nations appeal aimed at keeping global warming below 1.5°C by passing a law that includes a requirement to achieve a net-zero emissions economy by 2050. As a European Group and major technology player, Sopra Steria has, since the signing of the Paris Agreement, defined an environmental policy and an ambitious related action plan, covering reducing greenhouse gas emissions, the circular economy, protecting biodiversity and engaging with stakeholders along the entire value chain. Sopra Steria aims to ensure that environmental best practices are integrated into its operations, services delivered to clients and supply chain. The Company is committed to using digital technology as a measurement tool for its environmental footprint and a catalyst for the development of solutions capable of playing a proactive role in creating a sustainable world. These actions directly or indirectly contribute to the following Sustainable Development Goals (SDGs): 6, 7, 9, 11, 12, 13, 15.

2.1. Climate change [E1]

2.1.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

Climate change mitigation and adaptation initiatives have been implemented by Sopra Steria since 2008 and constitute a major focus of the Group's approach to environmental sustainability. With effect from 2015, strategic priorities and progress in this area have been shared annually in the Universal Registration Document (URD). The new requirements introduced by CSRD, such as double materiality assessment and reporting requirements in accordance with ESRS E1, are in line with Sopra Steria's reporting practices.

2.1.1.1. Description of the processes to identify and assess material climate-related impacts, risks and opportunities [E1-IRO-1]

The climate-related impacts, risks and opportunities are identified and assessed using the process presented in Chapter 4 of this document, Section 1.3.1. However, the process integrates a few specificities directly relating to associated challenges, such as climate scenario analysis, detailed in the following paragraph on resilience analysis, as well as risk categorisation according to TCFD (Task Force on Climate-related Financial Disclosures) recommendations, also explained in the next section. This approach is also applied to opportunities, which are grouped into six categories: Resource efficiency, Energy sources, Products and services, Markets, Resilience and Financial opportunities. The entire assessment examines three time horizons (short, medium and long term), as defined below, to ensure a comprehensive and prospective evaluation of climate issues in the Group's activities.

2.1.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model [E1-SBM-3]

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATED TO CLIMATE CHANGE

Description of the materiality of "Reducing and mitigating the carbon footprint" for Sopra Steria (ESRS E1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Greenhouse gas emissions related to constructing and maintaining digital infrastructure and equipment (for example, emissions related to mineral extraction)	Short term	Upstream value chain
Negative impact	Deteriorating health and/or well-being at work of the Group's employees who may be exposed to the effects of climate change (extreme temperatures and/or climate conditions during their working time)	Long term	Sopra Steria's own operations
Risk	(A) Political and Regulatory Risk: The growing complexity of environmental regulations exposes Sopra Steria to regulatory non-compliance risk and/or declining non-financial ratings (example: loss of investor trust due to a declining CDP score).	Medium term	Sopra Steria's own operations and downstream value chain
Risk	(B) Market Risk: Potential loss of competitiveness and appeal linked to insufficient environmental performance relative to industry actors (commitments, achievements etc.) particularly in the context of increased impacts associated with digital technology (increased usage, artificial intelligence development, etc.) potential loss of contracts (CSR maturity score in some invitations to tender) and missed commercial opportunities in the absence of sufficient consideration of climate change in the offer.	Medium term	Sopra Steria's own operations and downstream value chain

Description of the materiality of “Reducing and mitigating the carbon footprint” for Sopra Steria (ESRS E1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO	
Risk	(C) Reputational Risk: Failure to sufficiently take into account stakeholder expectations regarding sustainability (in particular climate change), particularly in planned mergers and acquisitions (M&A), controversies linked to planned mergers and acquisitions (M&A), poorly managed or monitored carbon capture projects, and insufficient management of the Group’s own “easily” controllable emissions, particularly from carbon-emitting modes of transport.	Medium term	Entire chain	value
Risk	(D) Physical Risk: Inability to manage the major disruptions related to natural disasters or the effects of climate change due to inadequate prevention plans and crisis management (increased costs, impact on operations, supply chain disruption, etc.)	Long term	Entire chain	value
Opportunity	Products and services: Developing low-impact solutions for climate change (sustainable IT) and Developing innovative solutions to support clients in their transition to more sustainable business models (IT for Sustainability)	Short term	Sopra Steria’s own operations and downstream value chain	
Opportunity	Products and services: Developing innovative solutions to support clients adapting to climate change (IT for Sustainability)	Short term	Sopra Steria’s own operations and downstream value chain	

Resilience analysis

Sopra Steria identifies and categorises climate-related risks in accordance with the TCFD (Task Force on Climate Related Financial Disclosures) guidelines, distinguishing physical risks and transition risks, as indicated in the double materiality assessment. The Group’s resilience analysis covers its entire value chain (operations, top-tier suppliers and clients) and assesses transition risks (Political, Regulatory, Market, Technological and Reputational risk) and physical risks (both acute and chronic) under three climate scenarios: Net-Zero Emissions by 2050, a sustainable development scenario and the IPCC RCP⁽¹⁾ 8.5 scenario. This analysis is conducted yearly. Time horizons consist of short term (less than one year), medium term (one to five years) and long term (more than five years), in line with the Net-Zero 2040 target approved by SBTi. The results of the resilience analysis are described below:

Risk category	Risk sub-category	Material risk	Time horizon	Results of the resilience analysis
Transition risks	Market	(B)	MT	Under the RCP 8.5 scenario, demand for low-carbon services and solutions falls in countries and regions where carbon is weakly regulated (“business as usual”); elsewhere, demand is growing (in the IEA ⁽²⁾ NZE 2050 scenario and the SDS ⁽³⁾ , demand for low-carbon services and solutions is increasing in the majority of countries where the Group operates - representing an opportunity).
	Policy and regulation	(A)	MT	Under the IEA NZE 2050 scenario and the SDS, policies and regulations are consistent across countries and regions, broadening compliance and expanding markets and thereby reducing compliance costs and boosting demand for low-carbon solutions. However, increases in fossil fuel taxes and constraints and non-financial reporting requirements push up costs. Under the RCP 8.5 scenario, varying requirements across countries and regions affect compliance and markets, leading to increased costs. European countries have set carbon neutrality targets and put in place regulations to encourage transition.
	Reputation	(C)	MT	Sopra Steria’s market positioning reflects its leadership in managing the environmental impact of climate change and its preparedness for stricter policies and regulations. Under the IEA NZE 2050 scenario and the SDS, this positioning gives Sopra Steria a commercial edge and prepares it for increased stakeholder attention to climate change.

(1) Representative Concentration Pathways

(2) International Energy Agency

(3) Sustainable Development Scenario

Risk category	Risk sub-category	Material risk	Time horizon	Results of the resilience analysis
				Under the RCP 8.5 scenario, weak carbon regulations in some countries and regions reduce the commercial edge derived from Sopra Steria's positioning, while stricter carbon regulations elsewhere strengthen it.
Physical risks	Acute	(D)	LT	<p>Under all scenarios: more frequent and severe extreme weather events jeopardise access to and use of the Group's offices.</p> <p>Under the RCP 8.5 scenario, heat waves and drought impair the health and hinder the mobility of employees and their loved ones. Extreme weather events may also disrupt the operations of the Group's suppliers and clients, particularly public services and data centres.</p>

Uncertainties

The three climate scenarios considered take into account uncertainties over physical and transition risks arising from a variety of sources.

Uncertainties about physical risks:

- Climate projections: Climate models give only a range of possible future climate conditions (e.g. changes in temperature and precipitation patterns) and not a precise set of conditions.
- Asset vulnerability: The performance of specific assets or operations in various weather conditions is not known.
- Data limitations: Gaps and inaccuracies in data used to assess climate risk and asset resilience make such assessments uncertain.

Uncertainties about transition risks

- Regulatory changes: Future climate-related regulations and policies affect compliance and operating costs, but their nature and impact are unknown.
- Economic conditions: Climate change and associated regulatory changes result in fluctuations in economic conditions that affect investment decisions and resource availability.
- Stakeholder reactions: How stakeholders (e.g. investors and clients) will react to climate-related risks and sustainability initiatives is uncertain, resulting in uncertainty as to their investment and spending plans.

Strategy resilience

In response to the material sustainability matters, the Group has established a programme setting out strategic priorities in this area and delivering continuous improvement. This programme factors in the climate change-related material matters. A general vision is presented in Section 1.1.1 (P. 5 to 6), with a more detailed version set out in Section 1.1.3.2 of this chapter (P. 10 to 15).

2.1.2. REDUCING AND MITIGATING THE CARBON FOOTPRINT, AND CLIMATE CHANGE ADAPTATION

2.1.2.1. Climate change policy [E1-2 including MDR-P]

Sopra Steria's climate policy provides an overall framework covering both climate change mitigation and adaptation. This policy is designed to manage material climate-related impacts, risks and opportunities throughout the organisation's value chain.

The policy's scope extends to all of Sopra Steria's operations and covers all countries, relevant stakeholders and the entire value chain, from offices and data centres to suppliers, partners and clients. This extended coverage aims to take climate concerns into account at every level of the Company's operations.

Responsibility for governing and implementing climate policy lie with the Group's top management and involve the Chief Executive Officer and Head of the Sustainability & Corporate Social Responsibility Department and a member of the Executive Committee.

As well as ensuring compliance with current and emerging regulations, the policy is based on recognised norms and standards such as the Science Based Targets initiative (SBTi), the Sustainable Development Goals defined by the United Nations (SDG 13: "Climate action"; and SDG 7: "Affordable and clean energy" and SDG 9: "Industry, innovation and infrastructure"), ISO 14001, and carbon offsetting in accordance with the Verified Carbon Standard (VCS).

This policy has three key objectives: to support the transition to a low-carbon economy, with a target of achieving net-zero emissions by 2040; to adapt effectively to climate change; and to develop low-carbon solutions to support clients and the community.

The Group's strategy is structured around five priority areas of action:

1. Decarbonising the Group's entire value chain by reducing emissions from suppliers and partners, from offices, data

centres, business travel and commuting, and from services the Group provides to its clients.

2. Continuously assessing the Group's exposure to climate risk and bolstering its adaptability to climate change by ensuring that buildings, data centres, infrastructure and supply chains are resilient.
3. Incorporating environment-related concerns (including climate-related concerns) into the value proposition by developing and providing solutions that support the sustainability strategies of the Group's clients. These issues are addressed in Section 5.2 of this chapter (P. 108 to 111).
4. Raising awareness throughout the value chain (suppliers, employees and clients), training employees in climate-related issues and involving them in addressing such issues.
5. Strengthening the Group's impact beyond its value chain by financing projects dedicated to combating and adapting to climate change.

Sopra Steria's climate policy takes into account the interests of its stakeholders, including employees, clients, suppliers, technology partners, investors and public authorities thanks to regular consultations, in particular through the independent experts Group. The stakeholder priorities addressed by this policy include, for example, employee safety, the contribution to clients' sustainability objectives, suppliers' involvement, regulatory compliance and transparency vis-à-vis investors. It encourages shared environmental responsibility throughout the value chain to ensure that stakeholders are aligned with the Group's climate- and sustainability-related goals. This systemic approach aims to ensure that the policy is comprehensive and can be adapted to the needs of those who are impacted by or involved in its implementation.

2.1.2.2. Group transition plan [E1-1]

Sopra Steria has implemented a transition plan setting in motion the transformation of its activities, making them more sustainable in a low-carbon world. It contains action plans that must contribute to reducing greenhouse gas emissions on the Company's own operations and on the whole of the value chain, in addition to emissions related to staff commuting and business travel. Through this transition plan, Sopra Steria is committed to supporting the United Nations and European Union goal of limiting global warming to 1.5°C (in accordance with the Paris Agreement) and achieving a net-zero emissions economy by 2050. Sopra Steria's climate transition plan is underpinned by a target of achieving net-zero emissions by 2040, validated by SBTi.

TRANSITION PLAN TARGETS VALIDATED BY SCOPE

Scope	Baseline year	Target for 2030	Target for 2040
Scopes 1+2	2019	-54%	-90%
Scope 3		-37.5%	-90%

Starting in 2040, the Group will offset the remaining 10% of GHG emissions from across the entire value chain to achieve the Net-Zero target in 2040. It should be noted that the Group has not yet drafted a policy on compensation, as the current priority is to reduce emissions.

DECARBONISATION LEVERS AND MAIN ACTIONS

Scope	Decarbonisation levers	Main actions
<p>Scopes 1+2</p> <p><i>(Offices and on-site data centres)</i></p>	<ul style="list-style-type: none"> Reduce energy consumption Prioritise renewable energy sources Prevent fugitive emissions 	<p>Energy efficiency and renewables action plan</p> <ul style="list-style-type: none"> Implement an energy savings plan Promote the use of renewable energy in the Group’s countries and entities and buy Energy Attribute Certificates to achieve 100% renewable electricity Improve energy efficiency in offices and on-site data centres, for example by selecting new buildings with the highest environmental standards (BREEAM, HQE, LEED) Use eco-efficient data centres with an effective cooling system and a constantly declining PUE (Power Usage Effectiveness) <p>ISO 14001 action plan</p> <ul style="list-style-type: none"> Gradually increase the scope of Group-wide certification <p>Maintain and modernise cooling equipment</p>
<p>Scope 3</p> <p><i>(Scopes 3-1: “Supply chain” and 3-8: “Off-site data centres”)</i></p> <p><i>(Scopes 3-6: “Business travel” and 3-7: “Commuting”)</i></p>	<ul style="list-style-type: none"> Pursue rational purchasing practices Ensure purchased services are carbon-efficient Replace the most emissions-intensive purchases with low-carbon solutions Optimise travel Replace the most emissions-intensive modes of transport 	<p>Responsible purchasing action plan</p> <ul style="list-style-type: none"> Involve key suppliers in carbon reduction efforts and obtain figures on in-scope emissions Take into account sustainability criteria when selecting suppliers and making purchasing decisions Minimise the Group’s IT footprint (for example, by purchasing equipment with a lower environmental impact and lengthening the lifespan of some equipment) Opt for off-site data centres that use electricity from renewable sources with a low PUE <p>Sustainable mobility action plan</p> <ul style="list-style-type: none"> Reduce business travel and promote low-emissions transport options Gradually transition from a vehicle fleet with combustion engines to electric vehicles Put in place incentives to support the use of lower-carbon modes of transport
<p>Multiple scopes</p>	<ul style="list-style-type: none"> Raise awareness 	<p>Employee awareness and training action plan</p> <ul style="list-style-type: none"> Increase awareness and train employee on a variety of climate change issues, especially energy consumption, mobility and responsible digital technology

Locked-in emissions may dampen the pace of progress towards Sopra Steria’s targets, especially amid a gradual transition and increasing constraints (regulations, costs, market trends, etc.). Sopra Steria has identified three sources of locked-in emissions: data centres, clients’ IT infrastructure and property/travel. To address them, the Group’s preferred approach is to use data centres powered by renewables, IT sustainable design (e.g. using G4IT tool in projects), low-carbon offices and more sustainable forms of mobility.

To implement the Group’s transition plan, operating expenses (Opex) and capital expenditures (Capex) are incurred to support the different levers and action plans described above.

FINANCIAL RESOURCES ALLOCATED BY ACTION LEVER

Lever / Action plan (in millions of euros)	Operating expenses (Opex)	Capital expenditure (Capex)
Sustainable mobility	0.90	28.11 ⁽¹⁾
Energy savings plan	0.35	20.90 ⁽²⁾
Renewable energy use	0.21	0.05
Responsible purchasing	0.20	0
ISO 14001	3.96	0
Awareness and training	0.04	0
Total (in millions of euros)	5.66	49.06

⁽¹⁾ Of which €27.9 million aligned with EU Taxonomy

⁽²⁾ Total amount aligned with EU Taxonomy

It should be noted that these figures include both actual data and estimates (for certain Opex), prepared by extrapolating at Group level based on real data coming mostly from France. Details on these expenses are presented later in the document for each action plan.

With regard to the EU Taxonomy, operating expenses (Opex) and capital expenditures (Capex) are detailed in section 2.4 of this chapter (P. 47 to 55). Operating expenses (Opex) are not material and the Group has claimed a materiality exemption. Transition plan capital expenditures (Capex) is related to the "Sustainable mobility" action plan (increasing the number of low- to zero-emission vehicles in the fleet) and to the energy savings plan (5 buildings BREEAM or HQE-certified).

It should be noted that Sopra Steria is not excluded from the benchmarks aligned with the European Union's Paris Agreement (EU Paris-aligned Benchmarks).

The climate transition plan is an integral part of a set of policies, plans and initiatives aimed at making environmental sustainability a reality within the Group. This set of policies, plans and initiatives is designed to be consistent with the Group's business strategy, operations, and financial, control and reporting processes. In particular, the climate transition plan plays a key role in supporting the target of reaching net-zero by 2040. Sopra Steria's transition plan is fully embedded in the sustainability governance framework put in place by the Group and presented in detail in Section 1.2 of this chapter (P. 17 to 22).

In addition, in 2024, the transition plan was integrated with application of the Corporate Sustainability Reporting Directive, which involved all the Group's departments and entities, as well as influencing the Group's overall strategy. Sopra Steria submitted its sustainability report to the Board of Directors, including the transition plan.

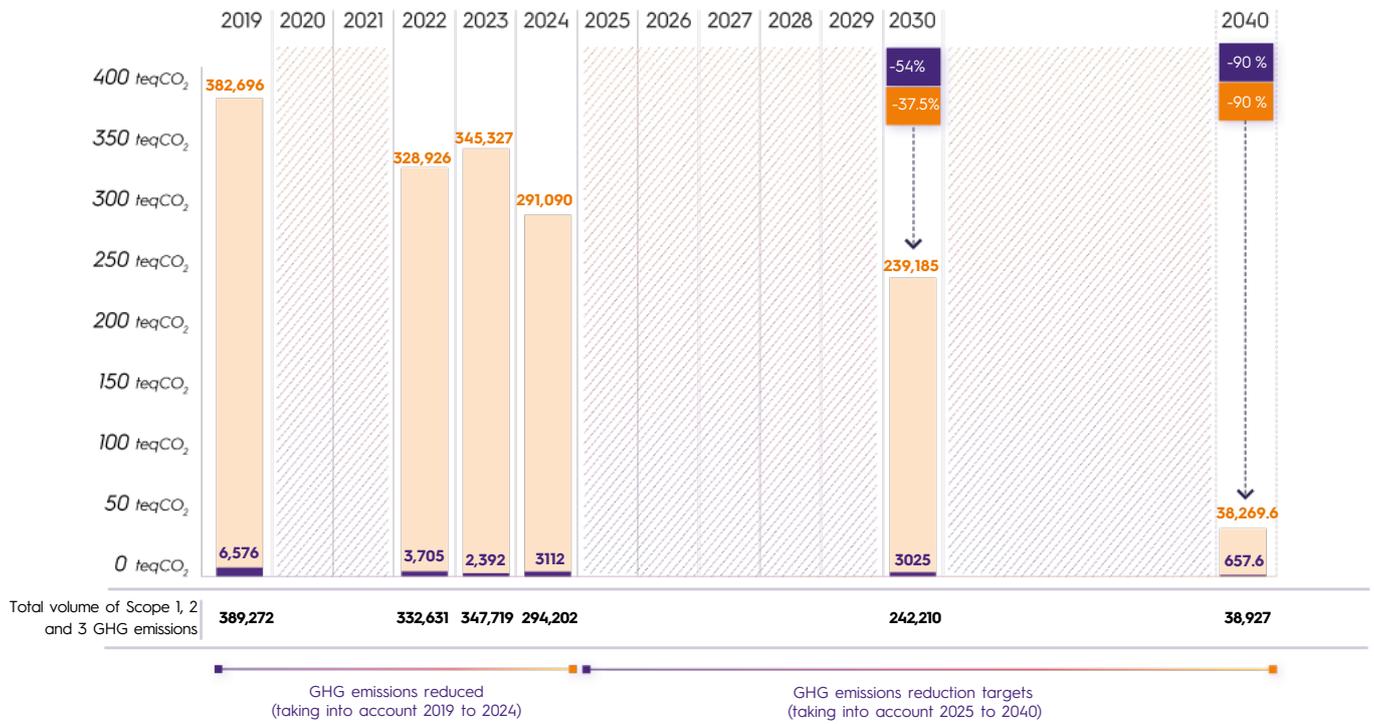
The Group has achieved a number of key milestones in implementing its transition plan:

- 2013: Steria is the first digital services company in France to gain a climate change score of 100A from the CDP. Sopra Steria has now appeared on the "A List" for the past eight years;
- 2014: Steria offset all of the emissions coming from its direct activities (offices, data centres and business travel)
- 2017: Sopra Steria is the first digital services company to adopt a long-term emissions reduction target, aligned with an SBTi-approved 2°C trajectory
- 2019: Emissions reduction target raised to align with a 1.5°C trajectory
- 2023: Validation of a new SBTi Net Zero 2040-aligned objective

The Group publishes data annually on its GHG Protocol Scope 1, 2 and 3 emissions, showing how they have changed each year and thereby tracking progress against its fixed climate targets. Data are audited externally.

2.1.2.3. Targets related to climate change mitigation and adaptation [E1-4 including MDR-T]

GROUP DECARBONISATION TRAJECTORY



Key:

- Scopes 1 and 2 (dark blue square)
- Scope 3 (orange square)
- Decarbonisation target (stacked bar with dashed arrow pointing down)

2.1.2.4. Action plans and resources related to climate change [E1-3 including MDR-A]

Each action plan relies on a dedicated monitoring system, built around objectives/targets, actions, allocated resources and associated metrics. This system, in compliance with CSRD standards, ensures rigorous management and continuous evaluation of the efficiency of policies and efforts implemented. The measures presented below do not include a description of any remediation actions because it is considered that the Group's material impacts in this area do not cause harm requiring such actions.

ACTION PLANS IN SUPPORT OF THE GROUP'S CLIMATE POLICY

Action plans	Key actions	Scope	Time horizon	Key advances
a. Sustainable procurement		All Group countries and entities	Short and medium term	Prolong equipment lifespan, implement bimonthly meetings with the Purchasing Department and IT Department.
b. Energy efficiency and renewables	See the table entitled "Decarbonisation levers and main actions related to the Group's objectives" in Chapter 4 of this report, Section 2.1.2.2.	All Group countries and entities	Short term	Quarterly follow-up of energy consumption and actions implemented to reach objectives
c. Sustainable mobility		All Group countries and entities	Short and medium term	Implement a network of Group sustainable mobility officers with workshops and regular discussions.
d. Environmental management (ISO 14001)		All Group countries and entities	Short and medium term	Certification of Latitude (major site for the Group) and of all CS Group sites in France
e. Employee awareness and training		All Group countries and entities	Short term	International roll-out of the Climate Fresk, scaling up of sustainable design training
f. Climate change adaptation	Prioritise buildings that comply with adaptation standards, audit sites, and maintain an insurance programme that covers a portion of climate risks.	All Group countries and entities	Short and medium term	Discussions in-progress to define a new adaptation strategy
g. Taking action beyond our value chain	Finance innovation through Sustainability-Linked Loans (SLL) Explore partnerships that contribute to carbon neutrality strategies Collaborate with decision-makers and think tanks to create climate policies.	All Group countries and entities	Short term	Project financing through a Sustainability-Linked Loan

a. "Sustainable procurement" action plan

The Group Purchasing Department, in partnership with the SCSR Department, has put in place a responsible purchasing monitoring programme to help reduce GHG emissions across the Group's value chain. The carbon footprint of IT purchasing remains significant (more than 40% of emissions) and concerns the purchasing of hardware (manufacture and distribution of equipment), and the use of IT services provided by third parties, particularly cloud providers (IaaS, PaaS, SaaS). As part of this approach, Sopra Steria Group has taken action to raise supplier awareness and support and engage suppliers in reducing their carbon impact.

This action plan was put in place in 2021 and covers the period out to 2030.

Targets related to responsible purchasing [MDR-T]

The responsible purchasing action plan is aligned with the Group's SBTi low-carbon trajectory. It is competing to reduce scope 3 emissions by 37.5% by 2030 (relative to a 2019 baseline).

In addition, rollout of EcoVadis CSR assessments will continue in 2025, with the aim of covering 85% of target supplier expenditure (eligibility criterion of €150k).

Actions and resources in relation to responsible purchasing [E1-3 including MDR-A]

Main actions (carried out and planned for short term)

In 2024, Sopra Steria took actions built around the following principles:

- Promoting purchasing products and services with a lower environmental impact;
- Optimising PC life cycles: purchasing environmentally certified equipment, extending manufacturer warranties, recycling equipment (France);
- Rationalising servers: centralising servers in data centres, pooling resources, decommissioning underutilised platforms and environments;
- Launching a programme to evaluate equipment: life cycle analysis of equipment (LCA screening) based on internal inventories;
- Helping suppliers reduce their GHG emissions:
 - At the identification, selection and contracting stage: signing of the Code of conduct for suppliers and partners, integrating environmental criteria in invitations to tender, in-depth study of strategically important contracts;
 - throughout the partner relationship: extensive conversations with the main suppliers to boost reuse and publication of their GHG emissions; EcoVadis assessment of the main suppliers.

In 2024, over €900 million of supplier expenditure was assessed via the EcoVadis platform.

This action plan is also supplemented by a range of internal measures such as extending the lifespan of computers and other IT equipment, the responsible purchasing training plan for buyers and using the Group whistleblowing procedure in the event of risks of environmental damage.

Actions to come (medium term)

Sopra Steria plans to begin drafting an (internal) IT impact reduction plan for the 2025-2027 period. Based on the

b. "Energy efficiency and renewables" action plan

In 2022, in light of the global energy crisis and the Group's long-term greenhouse gas emissions reduction trajectory, Sopra Steria launched its energy savings action plan to reduce energy consumption at its offices (including miscellaneous⁽¹⁾) and to increase the proportion of renewable energy it uses for its unavoidable energy consumption. The energy efficiency and renewables action plan is applicable in all the Group's countries and to all its entities.

Targets related to energy efficiency and renewables [MDR-T]

The energy efficiency and renewables action plan is aligned with the Group's SBTi low-carbon trajectory, and helps reduce the Group's Scope 1 and 2 carbon footprint. In particular, Sopra Steria has set itself the following targets:

- Maintain the proportion of the Group's electricity consumption (at offices and on-site data centres) from renewables at 95% or more
- Reduce energy consumption by 20% in 2030 compared with 2021.

This goal was introduced to comply with the tertiary decree in France, and then extended across the whole Group. It takes into account external growth due to new acquisitions.

(1) Miscellaneous" covers common areas (corridors, lifts, kitchens, toilets and car parks).

lifespan screenings conducted in 2024, this plan aims to reduce the related impacts by limiting the amount of equipment (terminals, networks, servers) and extending its useful life. This plan should also improve understanding and management of these impacts related to third-party IT services (especially cloud services). This should make it possible to:

- Require suppliers to be transparent about their environmental impacts.
- Obtain projected improvement plans for their impacts.

In addition, the Group plans to increase the scope of its impact analysis using a physical approach (LCA screening) to the digital technologies dedicated to our clients.

Financial resources

Implementing the responsible purchasing action plan requires both financial and human resources, expressed in terms of full-time equivalent (FTE) and estimated at 40% of one FTE in 2024 at Group level. In addition, specific costs are incurred, in particular for EcoVadis platform subscriptions, which are essential for assessing and monitoring our suppliers' sustainability-related performance. Additional costs associated with internal training on this topic are also incurred. The sum of these operating expenses (Opex) is presented in the table showing financial resources allocated to the transition plan in Chapter 4, Section 2.1.2.2 of this document, under the "Responsible purchasing" heading.

Indicators related to responsible purchasing [MDR-M]

In 2024, 85% of Scope 3 emissions related to purchases. The Group succeeded in reducing its Scope 3 GHG emissions by 24% relative to 2019, and by 16% over the previous year.

This reduction is mainly due to improved data quality and increased precision in the methodology, particularly in terms of changes in emission factors to include inflation and specific factors for the United Kingdom.

Indicators are presented in the table showing emissions by scope in Section 2.1.2.5 of Chapter 4 of this document.

The baseline year chosen was 2021. The year was marked by unusually low consumption because of the public health crisis.

By working with the Real Estate Department, it was possible to define these targets and identify the levers directly influencing energy consumption. The target is reviewed and signed off annually by the Chief Executive Officer and shared with country CEOs who align with, propose and contribute to the overall target.

Actions and resources in relation to energy efficiency and renewables [E1-3 including MDR-A]

Main actions (carried out and planned for short term)

Ever since it was launched, the energy savings plan has been built around three priorities, broken down into principles of action:

1. Heating and cooling:
 - Limiting the temperatures and operating times of heating systems in winter and cooling systems in summer in keeping with the specific needs of each country and site
 - Optimising air conditioning systems, notably in India, to reduce energy consumption while ensuring adequate levels of comfort The Group also targets a low PUE (Power Usage Effectiveness) by optimising air conditioning systems in its data centres.

2. Lighting:
 - Limiting lighting to what is strictly necessary and adapting it to activity levels in offices and other premises
 - Replacing traditional bulbs with LED bulbs in most countries to reduce energy consumption
3. Using IT tools: Applying strict rules for digital tool use and data storage to minimise their energy impact

To complement the initiatives within the Group-wide action plan, countries can roll out initiatives independently:

- Monitoring electricity consumption in real time in the United Kingdom to identify opportunities for improvement
- Automating water pumps in India to optimise operation and reduce consumption

To oversee the roll-out and monitoring of these actions, a specific governance structure has been put in place consisting of Energy Savings Officers and Chief Sustainability Officers (CSOs), managed by the central Sustainability & Corporate Social Responsibility (SCSR) team.

In parallel, to lower greenhouse gas emissions at its offices and data centres, a high proportion of Sopra Steria's electricity consumption continues to come from renewable sources under green power purchase agreements sealed directly with suppliers or using Guarantee of Origin certificates (GOs and REGOs in Austria, Belgium, Bulgaria, Denmark, France, French Polynesia, Germany, Italy, Luxembourg, the Netherlands, Norway, Poland, Romania, Spain, Sweden, Switzerland and the United Kingdom) or International Renewable Energy Certificates (I-RECs in Brazil, Cameroon, Canada, China, Côte d'Ivoire, India, Lebanon, Morocco, Senegal, Singapore, the United Arab Emirates, the United States and Tunisia).

Financial resources

Implementing the energy efficiency and renewables action plan requires operating expenses and capital expenditure. Operating expenses (Opex) include costs related to energy improvements and maintenance, such as converting to LED lighting, optimising air conditioning systems and other initiatives aimed at reducing energy consumption. At the same time, human resources are being mobilised to monitor and implement the energy savings plan, estimated at 15% FTE at Group and local level for each of the 10 relevant countries or entities. For renewables, operating expenses also cover the cost of purchasing Energy Attribute Certificates (EACs), ensuring that the electricity used comes from a sustainable source. Capital expenditures (Capex) include the rent increases in 5 BREEAM or HQE-certified buildings as well as the installation costs for solar panels in India. The whole of these expenditures, whether operating (Opex) or capital (Capex), is presented in the table of financial resources allocated to the transition plan in Chapter 4, Section 2.1.2.2 of this document under the "Energy savings plan" and "Renewables" headings.

Indicators related to energy efficiency and renewables [E1-5 including MDR-M]

The key performance indicators for this plan are energy consumption in offices and miscellaneous areas and the share of renewables in electricity consumption.

Energy consumption at offices covers electricity, fuel (fuel oil, diesel and natural gas) and district heating.

Energy consumption covers electricity, fuel (fuel oil, diesel and natural gas) and district heating.

A report is drawn up each quarter and shared and discussed with local energy officers before being presented more widely at meetings. These meetings are aimed at sharing not only results but also actions and practices so that everyone can play their part in achieving targets.

ENERGY CONSUMPTION AND THE PROPORTION OF RENEWABLE ENERGIES

	2021 (baseline)	2023	2024
Energy consumption at offices (including miscellaneous) (MWh) ✓	58,590	44,861	54,094
Results compared to baseline year	N/A	-23%	-8%
Renewable energy use for electricity consumption at offices (including miscellaneous) and on-site data centres (%) ✓	99.2	99.4	100

Energy consumption was higher in 2024 than in 2023, mainly due to the acquisition of Tobania and Ordina. However, thanks to the work completed as part of the Energy Savings Plan, which led to a 23% reduction in 2023, all countries managed to reduce their consumption in 2024, except from Benelux and France.

c. "Sustainable mobility" action plan

Mobility (commuting, business travel) accounts for 15% of Sopra Steria's total emissions (all countries, all entities combined). Sustainable mobility is a key way of reducing the Group's carbon footprint and achieving its decarbonisation objective. It has drawn up a formal action plan to champion best practices and use less impactful modes of transport within the Group.

Targets related to sustainable mobility [MDR-T]

The sustainable mobility action plan is aligned with the Group’s SBTi low-carbon trajectory to reduce the Group’s Scope 1 and 2 carbon footprint. In particular, Sopra Steria has set itself the following targets:

- Targets for 2027:
 - Reduce mobility-related emissions by 65% relative to 2019
 - Reduce mobility-related emissions by 15% relative to 2024
- Target for 2030: Reduce mobility-related emissions by 70% relative to 2019
- Target for 2040: Reduce mobility-related emissions by 90% relative to 2019

The trajectory is aligned with the SBTi commitments, with a baseline year of 2019, corresponding to audited and validated Company data. The proposed targets for 2027, 2030 and 2040 do not represent a linear progression. The year 2027 represents a key intermediate step in the sustainable mobility plan, with ambitious targets that are achievable thanks to a dedicated action plan.

In setting these targets, the Group consulted stakeholders, mainly internally (employees through interviews and workshops), but also externally through the analysis of the commitments and practices of competitors (based on a benchmarking exercise).

Actions and resources in relation to sustainable mobility [E1-3 including MDR-A]

Main actions (carried out and planned for short term)

- Business travel
 - Introduce shadow internal carbon pricing⁽¹⁾ to raise awareness and elicit changes in behaviour. This is already rolled out in France and the UK and to be expanded to all countries from 2025 onwards. The shadow carbon price, set at €85/tCO₂⁽²⁾, covers emissions generated by air, rail and road (car and taxi) travel and hotel stays;
 - Promote sustainable modes of transport and set policies that prioritise low-emission modes of transport;
 - Incorporate the sustainable mobility policy into the Group’s processes and systems to ensure it is implemented consistently at all levels.
- Commuting
 - Explore potential financial incentives to support/encourage sustainable mobility by motivating employees to adopt new modes of transport (cycling, public transport and electric vehicles);

- Prioritise sites that are well served by public transport, and make necessary changes to sites
- Support transitioning the vehicle fleet to electric vehicles;
- Promote cycling plans (in keeping with specific local needs).

A specific governance structure has been put in place to oversee the sustainable mobility plan. This consists of a dedicated steering committee, sustainable mobility officers and a Chief Sustainability Officer (CSO).

Financial resources

Implementing the sustainable mobility action plan requires both operating expenses (Opex) and capital expenditure (Capex). Operating expenses include costs for an external consultant to implement the Sustainable mobility programme at Group level, as well as the human resources mobilised for monitoring this sustainable mobility plan. The workload involved in monitoring this plan is estimated at Group and relevant country/entity level at 0.15 FTE. It also covers other initiatives, such as maintenance costs for electric vehicle charging stations and financing for the sustainable mobility package (especially in France). Capital expenditure (Capex) is mainly focused on asset enhancement for the electric and hybrid vehicle fleet (98% of total Capex), as well as specific facilities linked to mobility, such as changing rooms, bicycle parking and charging points for electric bicycles and cars. The whole of these expenditures, including Opex, is presented in the table of financial resources allocated to the transition plan in Section 2.1.2.2 of Chapter 4 of this document, under the “Sustainable mobility” heading.

Indicators related to sustainable mobility [E1-8 including MDR-M]

Progress against the sustainable mobility action plan is monitored using the following KPIs:

- Business travel both at Group level and by entity/country (Scope 3-6)
- Employee commuting and remote working both at Group level and by entity/country (Scope 3-7)

Indicators are presented in the table showing emissions by scope in Section 2.1.2.5 of Chapter 4 of this document.

Through its action plans, a more refined methodology and an enhanced collection of actual datapoints, the Group has succeeded in reducing emissions from business travel by 33% and those from commuting and remote working by 30% relative to 2023.

This change in methodology enabled a 14% reduction of emissions related to business travel and of 27% of emissions related to commuting and remote working.

COVERAGE OF SHADOW INTERNAL CARBON PRICING BY SCOPE

	2022	2023	2024
Gross greenhouse gas emissions – Scope 1 and 2 by internal shadow carbon pricing (%)	0	0	0
Gross greenhouse gas emissions – Scope 3 by internal shadow carbon pricing (%)	4.16	5.29	4.17

(1) Here, shadow price means that the price used is not considered in the financial statements.

(2) The 2023 price was set based on market prices. Given the observed decline in prices and the virtual nature of shadow carbon pricing, the Group decided to maintain the same price in 2024.

d. "Environmental management (ISO 14001)" action plan

ISO 14001 is an internationally recognised standard that provides organisations with a framework for designing and implementing an EMS and continuously improving their environmental performance. To date, 19% of Sopra Steria's sites representing 45% of the Group's workforce have secured ISO 14001 certification. This action plan covers all Group entities and geographies.

Targets related to Environmental management (ISO 14001) [MDR-T]

For the medium term, the Group has set itself the following targets following collaboration between the Sustainability & Corporate Social Responsibility Department and the Property Department to make sure they are feasible:

- Target for year-end 2026: at least 70% of Group employees to be based at sites that are ISO 14001-certified (or in the process of being certified)
- Target for year-end 2028: at least 80% of employees to be based at such sites
- Target for year-end 2030: at least 95% of employees to be based at such sites

By default, the baseline year adopted is the reporting year. The Group will start monitoring trends in the targets set from 2025.

Indicators related to environmental management (ISO 14001) [MDR-M]

The key performance indicators for monitoring this plan are the proportion of certified sites and the proportion of employees working at certified sites. A report is published each year and shared and discussed with local energy officers before being presented more widely. The purpose of these meetings is to share not only results but also actions and practices so that everyone can play their part in achieving targets.

EMPLOYEES ASSIGNED TO AN ISO 14001 CERTIFIED SITE

	2020	2021	2022	2023	2024
Employees working at ISO 14001 sites (%)	35	40	41	45	50
Certified sites (%)	12	14	15	19	24

No assumption or estimation is applied to these indicators.

e. "Employee awareness and training" action plan

Sopra Steria aims to train and raise awareness of environmental issues among its employees by offering dedicated training accessible to all on a number of topics such as combating climate change and adopting responsible digital technology. Through this training, each and every Sopra Steria employee has the opportunity to become an agent of change.

This action plan incorporates the Climate Fresk and the 2tonnes workshop and it covers all the Group countries and entities.

Targets related to employee awareness and training [MDR-T]

By 2027, the Group aims to have trained 7,000 employees on climate-related issues.

The baseline year is 2022, the year that awareness-raising on climate-related issues was first introduced.

The target was set after analysis of the deployment figures in France and consultation between the Academy, the Sustainability & Corporate Social Responsibility Department and an external service provider.

Actions and resources related to Environmental management (ISO 14001) [E1-3 including MDR-A]

Main actions (carried out and planned for short term)

In France, Sopra Steria achieved certification for its new sites in Roanne and Aix in 2024.

Starting next year, the Group will be putting in place a centralisation process overseen by an Environmental Management Officer - France, with the aim of securing certification for the Annecy head office, as well as other sites in France and Germany, by early 2026.

The Group plans to secure certification for additional sites in India and France between 2028 and 2030.

Financial resources

Implementing the ISO 14001 certification action plan only requires certain operating expenses (Opex). These include the human resources assigned to managing the certifications. This charge estimated at one FTE per certified site, and 40% FTE at Group level. These expenditures also include costs related to audits and certification, monitoring of regulations and ISO 14001 training expenses, essential for ensuring compliance and maintaining Group level certification. These costs are consolidated in the table of financial resources allocated to the transition plan presented in Chapter 4, Section 2.1.2.2 of this document under the "ISO 14001" heading.

Actions and resources in relation to employee awareness and training [E1-3 including MDR-A]

Main actions (carried out and planned for short term)

Climate Fresk was rolled out in France in 2022 and began to be rolled out across the entire Group in 2024. A number of actions were implemented:

- Training sessions for Climate Fresk workshop trainers
- Coaching sessions run by expert Climate Fresk workshop trainers at country level to train up new workshop trainers
- Local events ("Freskathon") to promote workshops
- Gathering initiatives from employees at the end of each Climate Fresk workshop to help strengthen collective engagement and turn ideas into practical action
- Deployment in 2023 of the 2tonnes workshops in France and follow-up.

To oversee the roll-out and monitoring of these actions, a specific governance structure has been put in place consisting of Climate Fresk workshop trainers, Chief Sustainability Officers (CSOs) and local Academy coordinators, managed by the central Sustainability & Corporate Social Responsibility (SCSR) team.

Financial resources

The employee awareness action plan is funded solely through operating expenses (OpEx). These expenses are mainly usage fees for Climate Fresk and 2tonnes licences, coaching expenses for the countries and costs relating to Train the Trainers programmes. In addition, there are expenses relating

to travel by workshop trainers for the purposes of implementing training and rolling it out at Group level. These costs are consolidated in the table of financial resources allocated to the transition plan presented in Chapter 4, Section 2.1.2.2 of this document under the "Awareness and training" heading.

Indicators related to employee awareness and training [MDR-M]

The key performance indicator for monitoring this plan is the number of employees and workshop trainers trained.

Raw data is collected and analysed each month and a report is shared with country- and entity-specific local officers at monthly meetings.

EMPLOYEES TRAINED ON CLIMATE-RELATED ISSUES

	2022	2023	2024
Number of employees trained on climate-related issues	275	1,600	2,520
Number of workshop trainers trained on climate-related issues	23	87	135

In addition to Climate Fresk and the 2tonnes Workshop, other training is aimed at deepening employees' understanding and targeted at specific issues, examples being Digital Collage, sustainable design training (see Section 5.2 of Chapter 4 of this document for further details on responsible digital technology), the ISO 14001 e-learning course and other in-house training in entities and countries where the Group operates. These initiatives round out and supplement the Group's overall approach to raising awareness.

f. "Climate change adaptation" action plan

Sopra Steria's adaptation plan is an overall framework aimed at addressing the growing impact of climate change across all Group countries and entities. The plan, which is aligned with international adaptation strategies while taking into account specific local features and challenges, lays the foundations for sustainable and resilient growth in the face of climate-related challenges.

Targets related to climate change adaptation [MDR-T]

To date, the Group has not defined quantitative targets, only qualitative targets, which are:

- Ensure the Group adapts robustly to climate change by boosting resilience and reducing the vulnerability of critical assets such as buildings, data centres and infrastructure, as well as supply chains.
- Address and mitigate physical risks associated with climate events, such as flooding, extreme heat waves, drought, hurricanes and cyclones.
- Commit to continuously improve working conditions to increase the safety and well-being of all employees.
- Develop adaptation solutions for clients.

g. "Taking action beyond our value chain" action plan

SBTi defines the Beyond Value Chain Mitigation (BVCM) initiative as a mechanism through which companies can accelerate their overall net-zero transformation by going beyond simply achieving science-based targets. By participating in this initiative, Sopra Steria intends to be seen as a leading player in climate action among its clients, its suppliers and its employees.

Actions and resources in relation to Climate change adaptation [E1-3 including MDR-A]

Main actions (carried out and planned for short term)

- Continuously assess climate- and weather-related risks liable to adversely affect productivity, employees and assets such as buildings and data centres, paying particular attention to vulnerable regions such as Spain, southern France and India.
- Prioritise modern, resilient buildings that comply with the most recent climate change adaptation standards.
- Audit sites and ensure they are equipped with robust services such as efficient air conditioning, in keeping with the extension of the ISO 14001 certification.
- Maintain a comprehensive insurance programme covering property damage and operating loss should the risks linked to climate change materialise.
- Work with partners to design digital solutions to help clients better adapt to climate change.

Main actions (medium term)

Assess the feasibility and relevance of quantitative targets and key performance indicators to monitor and assess the impact and relevance of the Group's actions under the adaptation plan.

Targets for taking action beyond our value chain [MDR-T]

To date, the Group has not defined quantitative targets, only qualitative targets, which are:

- Investment: Fund projects that address environmental and social impacts by supporting the global transition to a net-zero world that champions equal opportunity.
- Carbon credits: Fund carbon offset schemes, notably through afforestation projects, to achieve climate neutrality for direct operations.
- Reputation-building: Affirm Sopra Steria's position as a leader on climate action by actively supporting mitigation strategies that go beyond the value chain (BVCM).

Actions and resources for taking action beyond our value chain [E1-3]

Main actions (carried out and planned for short term)

- Develop sustainability-linked loans and boost funding for innovation by leveraging digital expertise to support innovative startups and companies, and offer solutions aimed at mitigating the effects of climate change and facilitating adaptation. In 2024, two innovative projects were selected to receive financing of €100k each in the form of donations.
- Explore and continue to work with partners at the cutting edge of carbon offsetting. Since 2020, Sopra Steria has invested in carbon capture projects via afforestation under the banner of the UN Climate Neutral Now programme. By using carbon offsets from these projects⁽¹⁾, the Company was able to meet its target of achieving Climate Neutral Now certification across all direct activities in 2021. The

GHG emissions sequestered under these projects are checked by the Verified Carbon Standard (VCS) and have obtained Compliance Certification Board (CCB) certification.

- Innovate, influence and shape climate policy by continuing to proactively work with public and institutional decision-makers and think tanks while playing a role in policy development.

Indicators for taking action beyond our value chain [E1-7 including MDR-M]

The indicator used for this action plan is the amount of GHG emission reductions or removals in relation to direct activities (offices, data centres, and business travel) resulting from climate change mitigation projects outside the value chain.

Indicators are presented in the table showing emissions by scope in Section 2.1.2.5 of Chapter 4 of this document.

2.1.2.5. GHG emissions by scope [E1-6]

BREAKDOWN OF GHG EMISSIONS BY SCOPE FOR SOPRA STERIA

	Retrospective				Milestones and target years		
	Baseline year	2023	2024	% 2024/2023	2030	2040	Annual % target / Baseline year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions (tCO ₂ e)	4,719	2,140	2,746	28%			
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0	0	0	0	54%	90%	-53%
Scope 2 GHG emissions							
Gross Scope 2 GHG emissions (location-based) (tCO ₂ e)	16,611	9,833	9,644	-2%			
Gross Scope 2 GHG emissions (market-based) (tCO ₂ e)	1,857	252	366	45%			
Significant Scope 3 GHG emissions							
TOTAL GROSS INDIRECT (SCOPE 3) GHG EMISSIONS (TCO₂E)	382,696	345,327	291,092	-16%			
1. Products and services purchased	270,835	285,988	248,879	-13%			
2. Property, plant and equipment							
3. Energy-related emissions not included in Scopes 1 and 2	5,464	3,822	4,670	22%			
4. Goods transport (upstream)							
5. Waste	296	69	33	-52%			
6. Business travel	34,687	18,406	12,267	-33%			
7. Employee commuting and remote working	66,778	32,895	23,051	-30%			
8. Off-site data centres	1,250	108	111	3%	37.5%	90%	-24%
9. Goods transport (downstream)							
10. Processing of sold products							
11. Use of sold products							
12. End of life of sold products							
13. Tenants	494	204	164	-20%			
14. Franchises							
15. Investments	2,892	3,835	1,916	-50%			
TOTAL GHG EMISSIONS							
Total GHG emissions (location-based) (tCO₂e)	404,026	357,300	303,481	-15%	N/A	N/A	N/A
Total GHG emissions (market-based) (tCO₂e)	389,272	347,719	294,203	-15%	N/A	N/A	N/A

The table above concerns all the Group's countries and entities. Moreover, by way of derogation from the principle adopted by Sopra Steria of alignment between financial and non-financial statements, and with the intention of providing transparent environmental information that reflects the actual carbon impact (see Chapter 3 of the GHG Protocol "Setting Organizational Boundaries"), Scope 1, 2 and 3 emissions

calculations include the scope of subsidiaries as soon as the Group takes control of them, as well as of the Sopra Banking Software subsidiary through to completion of the sale, for the period 1 January 2024 to 31 August 2024. As of 1 September, the SBS subsidiary had been removed from the scope and consequently environmental indicators no longer include the scope of this entity.

(1) The Ceibo afforestation project located in eastern Uruguay is one of these carbon capture projects via afforestation. The project covers around 22,000 hectares of land, and its objective is to convert the grasslands destroyed by a long history of cattle grazing into transformative forestry plantations that will help to restore the land, while improving soil quality through water retention and the delivery of micro-nutrients, and preventing soil erosion. These well-managed forestry plantations produce long-life timber, while sequestering large quantities of carbon dioxide from the atmosphere.

The methodology used is compliant with the GHG Protocol (*Homepage / GHG Protocol*⁽¹⁾). 68% of the figure for Scope 1 and 2 emissions is based on real data. Under Scope 3, the amount under Category 1 is an estimate based on financial data; the amounts under the other Categories are mostly based on direct measurements of activity.

In 2024, Sopra Steria held an 11.07% stake in 74Software (formerly Axway Software). Scope 3, Category 13: Emissions arising from investments correspond to the emissions of 74Software (formerly Axway Software) as a tenant of office space belonging to Sopra Steria, and Sopra Steria's share of the other emissions of 74Software (formerly Axway Software) is also reported under this indicator (Scope 3, Category 15). The Group estimated that 74Software (formerly Axway Software) accounted for about 17,000 tCO₂e of GHG

emissions for Scopes 1, 2 and 3 (upstream). Accordingly, emissions relating to Sopra Steria amounted to 1,916 tCO₂e (11.07% * 17,311 tCO₂e).

The emissions intensity of our global direct activities (offices, data centres and business travel) in 2024 was 0.30 tCO₂e per employee.

The emissions intensity of our global direct activities in 2024 was 5.77 tCO₂e per employee.

The emissions intensity of our global direct activities in 2024 was 50.93 tCO₂e per millions of euros of revenue.

Additional tables with details for each country are available on Sopra Steria's website. The website also includes information on the carbon offsetting projects.

2.2. Circular economy [E5]

2.2.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

Responsible resource use and circular economy initiatives have played a central role in the Group's approach to sustainability since 2015. Every year, the Group's strategic priorities and progress in this area are set out in the Universal Registration Document (URD). The new requirements introduced by CSRD with effect from 2024, such as double materiality assessment and reporting requirements in accordance with ESRS E5, are in line with Sopra Steria's reporting practices.

2.2.1.1. Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities [E5-IRO-1]

For the identification and assessment of the impacts, risks and opportunities relating to the use of resources and the circular economy in the Group's own operations as well as upstream and downstream within its value chain, the process used is in line with the one described in Chapter 4 of this document, Section 1.3.1. However, the process involves specificities directly relating to the use of resources and the circular economy such as classifying risks in accordance with the recommendations of the TNFD (Task Force on Nature-related Financial Disclosures). Risks are classed into two categories:

- Physical Risks which include those related to natural resource shortages, depletion of stock and use of virgin and non-virgin renewable resources, and of renewable or non-renewable resources;
- the Transition Risks originating from regulatory changes or pressure brought to bear by consumers or civil society to adopt less harmful practices for the environment (reduction in waste, championing of recycling, etc.)

In parallel, opportunities are also classified into six categories: "Resource efficiency", "Products and services", "Markets", "Resilience" and "Financial opportunities".

2.2.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model [E5-SBM-3]

As a digital services company, Sopra Steria relies on purchases in order to operate effectively. These are mainly composed of services, on one hand, and IT equipment (including infrastructure), on the other. These are the main drivers of impacts, risks and opportunities as regards the circular economy, in terms of their consequences for the environment and stakeholders as well as for the Group.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATING TO THE CIRCULAR ECONOMY

Description of the materiality of "Resource and waste management" for Sopra Steria (ESRS E5)	Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact Contribution of the environmental and social impacts linked to the extraction and use of resources, and the manufacture and maintenance of equipment and digital infrastructure.	Short term	Upstream value chain
Negative impact Contribution to environmental impacts linked to the production of hazardous and extremely hazardous waste, with regard to the extraction of resources, and the manufacture and maintenance of equipment and digital infrastructure.	Short term	Upstream value chain
Risk Physical risk: shortage of resources leading usage to be prioritised in a manner that disadvantages Sopra Steria and/ or to an increase in costs.	Medium term	Entire value chain

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

Description of the materiality of "Resource and waste management" for Sopra Steria (ESRS E5)	Time horizon under consideration	Stage of the value chain giving rise to the IRO
Risk Reputational risk: controversies and/or regulatory penalties resulting from the inability to put in place a consistent waste management process across all countries and sites.	Medium term	Downstream value chain
Opportunity Resource efficiency & Reputation: Lower costs and enhance reputation by applying the principles of the circular economy in the purchase, use and recycling of equipment and digital infrastructure. Example: Refurbishing and lengthening the lifespan of equipment and infrastructure	Short term	Entire value chain

2.2.2. RESOURCE AND WASTE MANAGEMENT

2.2.2.1. Resource and waste management policy [E5-1 including MDR-P]

Sopra Steria's use policy in this area is aimed at reducing the Group's environmental impact by optimising resource use, managing the life cycle of equipment and solutions and responsibly managing waste. Managing impacts, risks and opportunities (IRO) related to resource use and the circular economy is key at every step of the value chain. The scope of the policy encompasses all of Sopra Steria's value chain, covering key stakeholders, in particular suppliers, clients, partners, investors and employees, with no major exclusions.

Responsibility for governing and implementing resource and waste management policy lie with the Group's top management and involve the Group Chief Executive Officer and Head of the Sustainability & Corporate Social Responsibility Department and a member of the Executive Committee.

This policy is aligned with EU-wide objectives on waste management and sustainability. Sopra Steria is also committed to complying with regulatory standards, notably RoHS⁽¹⁾ and REACH⁽²⁾: the Company limits its hazardous waste as laid down in these regulations and adheres to the United Nations Sustainable Development Goals (including SDG 12, "Responsible consumption and production"; SDG 6: "Clean water and sanitation"; and SDG 11: "Sustainable cities and communities").

The policy is structured around four priority areas of action:

1. Optimising resource consumption across the value chain through choice of suppliers (responsible purchasing), efficient energy management and the development of tools for measuring resource consumption (G4IT⁽³⁾)
2. Managing the life cycle of equipment, notably by extending its life and encouraging the purchase of reconditioned equipment
3. Managing waste, in particular waste electrical and electronic equipment (WEEE), by encouraging reuse and recycling

4. Raising awareness throughout the value chain and training employees and involving them in addressing issues related to the circular economy and resource use.

This policy has been designed to address as a priority the elements with the greatest impact according to the results of the double materiality assessment. In keeping with its philosophy of continuous improvement through creativity and innovation, Sopra Steria will work with internal and external stakeholders to incorporate circular economy best practice as the digital industry develops over the coming years.

2.2.2.2. Targets related to resource and waste management [E5-3 including MDR-T]

By 2030, the Group aims to:

- Recover material or heat from 100% of WEEE (reuse through resale and donation, raw materials recovery for recycling or heat)
- Recover material or heat from 100% of paper and cardboard waste (raw materials recovery for recycling or heat)

These targets were set in 2020 with input from the Purchasing Department. Work will be required from 2025 in order to update these targets in accordance with the results of the double materiality assessment.

2.2.2.3. Actions related to resource and waste management [E5-2 including MDR-A]

In keeping with EU-wide objectives (Directive 2012/19/EU⁽⁴⁾) on waste management and sustainability as well as with Sopra Steria's own policy covering this topic, the Group has launched a programme aimed at reducing its environmental impact. This action plan aims to optimise the use of resources upstream (water, electricity), to control more effectively the life cycle of equipment and solutions and manage waste (WEEE, paper, cardboard) more responsibly downstream. It covers all Group countries and entities.

(1) The Restriction of Hazardous Substances Directive (RoHS) limits the use of certain hazardous substances in electrical and electronic equipment. The initiative was aimed at limiting the amount of hazardous chemicals used in electronic equipment.

(2) Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) is an EU regulation issued on 18 December 2006. REACH covers the production and use of chemical substances and their potential effects on human health and the environment.

(3) G4IT: a tool for managing actions to reduce the environmental impact of IT systems.

(4) Directive 2012/19/EU of the European Parliament and the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE)

Main actions (carried out and planned for short term)

Main actions in relation to managing upstream resources

- Selecting equipment and *data centre* operators who optimise water and electricity consumption, including via a constantly declining PUE (*Power Usage Effectiveness*).
- Selecting suppliers of electronic equipment (a significant proportion of the Group's purchases) that meet Sopra Steria's specific requirements and are committed to reducing their impact on the environment and environmental resources (in particular, mineral resources) by signing on to Sopra Steria's suppliers' charter
- Increasing the proportion of FSC-certified paper

Main actions taken for managing electronic, paper and cardboard waste

- Introduction of awareness campaigns encouraging people to cut down on printing documents and extend the life of WEEE

- Selecting suppliers that meet clearly defined waste management requirements
- Optimising equipment use by extending its lifespan and encouraging the purchase of reconditioned equipment
- Waste management, in particular waste electrical and electronic equipment (WEEE), by encouraging reuse and recycling

To monitor these actions, a specific governance structure has been put in place, managed since 2020 by the Sustainability & Corporate Social Responsibility (SCSR) Department.

Main actions (medium term)

Main actions in relation to managing upstream resources

- Reduction plan - IT and Infrastructure Department (2025-2027) drafted in Q1 2025
- Reduction plan - IT Department (2025-2027) drafted in Q3 2025
- Reduction plan - Group (2026-2028) drafted in early 2026

2.2.2.4. Indicators related to resource and waste management [E5-4 and E5-5 including MDR-M]

The waste volumes generated, the proportion recovered and the volume of certified paper purchased represent the primary key performance indicators. Data are collected every quarter to monitor the situation throughout the year.

WASTE GENERATED BY SOPRA STERIA

	2020	2022	2023	2024
Waste electrical and electronic equipment (WEEE) ✓				
<i>Proportion recovered (%)</i>	97	98.4	99.2	99.6
Paper and cardboard waste ✓				
<i>Proportion of paper and cardboard waste collected separately and recovered (%)</i>	96	99.8	99.5	99.9

To maximise the recovery of WEEE and paper and cardboard waste, the Group brings in specialist service providers to collect and dispose of them, and to maximise the options for reusing or giving them a second life. By improving supplier relations, the Group recorded better results in 2024.

All the data consolidated for the purpose of monitoring and publishing these indicators come from the Group's suppliers.

Sopra Steria does not produce any hazardous waste according to the RoHS and REACH definitions. In the course of its activities, the Group produces WEEE classified as hazardous under Commission Decision 2000/532/EC of 3 May 2000 and Directive 75/442/EEC on waste, and reuses wherever possible such electrical and electronic equipment once it has been retired. In 2024, the portion of hazardous WEEE not given a second life stood at 0.08% of the total amount of WEEE and paper, cardboard, plastic and metal waste.

The monitoring indicators may be reworked from 2025, concurrently with the targets, particularly indicators related to total waste, total recovered or refurbished waste, and total incinerated waste. Additional indicators relating to waste are available on Sopra Steria's website.

2.3. Information beyond materiality

Sopra Steria believes it is crucial to take into account biodiversity and impact on economic and human activities in addressing climate-related issues. Indeed, the two topics are closely linked, and climate change is one of the main causes of pressure on biodiversity identified by the Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES), along with the deterioration of natural habitats, pollution, overconsumption of natural resources and the introduction of invasive species.

Against this backdrop, Sopra Steria has decided to increase its understanding of biodiversity - analysing sustainability within its overall monitoring, forward planning and continuous improvement process - even though as a consulting and digital services company, its business activities have a limited direct impact on biodiversity. To this end, the Group, as part of its double materiality assessment work, has voluntarily completed an assessment of the impact through its value chain. This showed that the impact on biodiversity sits mainly in the upstream value chain, with suppliers. Biodiversity must be given special consideration: It is currently approaching the impact materiality threshold and so may move past this threshold in the coming years. Hence, it is now included in this section of the company's sustainability report. In the future, a new phase will focus on a closer analysis of the impact that the Group's key suppliers have on biodiversity. Biodiversity criteria could then be included in the purchasing and supplier selection processes, and this approach could also be extended to the downstream value chain.

In addition, Sopra Steria mapped its sites located in proximity to key biodiversity areas (zones called KBAs)⁽¹⁾ by referring to the first step in the LEAP (*Locate - Evaluate - Assess - Prepare*) methodology drawn up by the *Taskforce on Nature-related Financial Disclosures (TNFD)*. To date, an estimated 17 sites are potentially located near KBAs. Next steps of this investigation will be to assess the local impacts of the sites concerned (Evaluate) and analyse the risks and opportunities (Assess) to which the Group could be exposed. Over time, the goal is to use these analyses to define and implement initiatives that aim to prevent or limit these potential impacts and associated risks.

2.4. Information on the EU Taxonomy

The Taxonomy Regulation (Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020) is one of the key measures in the European Union's action plan set out in its Green Deal. It consists of a number of initiatives for achieving climate neutrality by 2050 by:

- reorienting capital flows towards sustainable investments;
- managing the financial risks caused by climate change, natural disasters, environmental damage and social issues;
- promoting transparency and a long-term vision in economic and financial activities.

The Green Taxonomy, which is laid down in delegated acts (Commission Delegated Regulation (EU) 2021/2139 on climate objectives and its Annexes 1 and 2 on alignment criteria, and Commission Delegated Regulation (EU) 2021/2178 Article 8 and its annexes on sustainability indicators, both of these regulations in their consolidated version dated 15 July 2022, Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 on the other four environmental objectives and its annexes amending Article 8 of the Commission Delegated Regulation, Commission Delegated Regulation (EU) 2023/2485 amending the Taxonomy Climate Delegated Act, which adds new activities), the Corporate Sustainability Reporting Directive (CSRD) 2022/2464 of 14 December 2022 replacing the Non-Financial Reporting Directive (NFRD), and AMF and ESMA publications, establishes a unique and transparent system of classification using common terminology, for economic activities that can be considered as sustainable from an environmental perspective for the purpose of distinguishing them from other economic activities.

To be eligible, an activity must make a substantial contribution to one of the following six environmental objectives:

- climate change mitigation;

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

As a reminder, in 2022 and 2023, the two objectives relating to climate change adaptation and mitigation were taken into account as regards eligibility and alignment. The other four environmental objectives were taken into account in the eligibility analysis, and also carried out voluntarily in the alignment analysis in 2023. In 2024, the focus was on the eligibility and alignment of the six objectives.

An activity is considered sustainable or Taxonomy-aligned if:

- It contributes to one of the six environmental objectives and is on the list of activities defined in the delegated acts;
- The activity meets the technical criteria for substantial contributions mentioned for this objective;
- The activity does not significantly impair any of the other five environmental objectives;
- The activity complies with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, particularly fundamental labour rights and human rights.

This analysis culminates in the publication of:

- the proportion of revenue that is sustainable or aligned;
- the proportion of capital expenditure (capex) that is sustainable or aligned;
- the proportion of operating expenses (opex) that is sustainable or aligned.

2.4.1. MAIN ACTIVITIES ELIGIBLE BASED ON THE TURNOVER INDICATOR

In order to gain a harmonised understanding of the EU regulation and its delegated acts, particularly with regard to the identification of activities that are eligible for and aligned with the turnover indicator, the Group communicated with its peers in France via Numeum, a professional association that represents digital services companies, software vendors, platforms and engineering and technology consulting companies.

Numeum carried out an analysis of activities defined in Annex 1 of the Climate Delegated Act supplementing the EU Taxonomy Regulation as contributing to climate change mitigation and matched them with those pursued by its members. Numeum published a position paper on activities it considers as eligible based on analysis of the alignment criteria and compliance with the "Do No Significant Harm" principle as it applies to the other objectives and the minimum safeguards (<https://numeum.fr/note-de-position-sur-la-taxonomie-verte>). It identified the two key activities set out below.

Data processing, hosting and related activities (§8.1 of Annex 1 to the Delegated Act on climate change mitigation)

The following are eligible:

- Data storage and processing activities, if they are carried out using the entity's own infrastructure. Alternatively, if the entity is a tenant occupying space in a data centre owned by a service provider, and if the entity has control over the technical specifications for the rooms and the equipment.
- The entity must be able to isolate the revenue for its activities in the storage and processing of data.
- This revenue must be generated by the entity acting as principal and not as agent (i.e. it is not merely involved in purchasing and reselling a hosting service, for example).

(1) KBAs are "KeyBiodiversity Areas", and they are taken from the IBAT ("Integrated Biodiversity Assessment Tool") database.

Data-driven solutions for GHG emissions reductions (§8.2 of Annex 1 to the Delegated Act)

Solution integration or development activities are eligible if they could eventually contribute, either directly or indirectly, to reducing greenhouse gas emissions. They would be considered as making a direct contribution if they benefit clients, and as making an indirect contribution if they benefit clients' clients.

Accordingly, development activities are eligible for solutions that aim to:

- Measure greenhouse gas (GHG) emissions along the value chain with the goal of adopting measures to reduce these emissions.
- Reduce the quantities of energy, raw materials and components used to provide a service, on condition that the associated reduction in greenhouse gas emissions can be proven. For example:
 - Solutions that lower a building's energy costs by collecting consumption data and helping decide which measures to take to reduce them;
 - Solutions that optimise low-carbon transport.
- Increase the proportion of renewable energies in the client's total energy consumption.
- Reduce the carbon footprint of a product across its entire life cycle.
- Extend the useful life of the client's equipment, for example by means of a predictive maintenance solution that helps reduce the product's greenhouse gas emissions over its entire life cycle.
- Reduce the environmental impact of an organisation's processes thanks to digitalisation.
- Reduce the environmental impact of IT by activating sustainability levers covering equipment, infrastructure, applications and data, provided that this reduction makes a substantial contribution to reducing the client's greenhouse gas emissions.

Activities to upgrade eligible solutions are also considered eligible.

In addition, consulting activities are eligible if they lead to the implementation of a transformation project resulting in the reduction of a client's greenhouse gas emissions and may include, for example:

- Defining the client's net-zero emissions strategy and assisting with its implementation,
- Helping the client's employees get on board with change by raising awareness of digital environmental sustainability;
- Accompanying the transition to a low-carbon vehicle fleet,
- Optimising consumption at data centres;
- Assisting in hosting edge computing applications to help reduce emissions.

2.4.2. ELIGIBILITY ANALYSIS FOR TURNOVER AND CAPEX INDICATORS

The Group's approach to identifying eligible activities and projects for the turnover indicator is strictly aligned with the stance adopted by Numeum.

As is the case with some digital services companies, the Group's activities do not have a substantial negative impact on the environmental objectives of the Taxonomy. It is therefore only marginally concerned by the activities identified in the EU regulation, and essentially by those included in Annex 1 ("Climate change mitigation" objective), namely:

- CCM 8.1: Data processing, hosting and related activities

Eligible projects include hosting activities for clients using either the Group's own infrastructure or equipment owned by the Group installed in service providers' data centres where hosting revenue can be isolated from revenue from other services. It excludes all hosting activities carried out in third-party infrastructures, such as those of data centre operators not owned by the Group or cloud providers, management infrastructure services provided outside of the Group's infrastructures, consulting services, and transformation and cloud deployment projects.

- CCM 8.2: Data-driven solutions for GHG emissions reductions

This mainly consists of client consulting and integration projects that have a measurable favourable impact, whether direct or indirect, on greenhouse gas emissions reduction:

- projects that involve developing solutions for determining and measuring greenhouse gas emissions,
- integration of solutions that help the Group's clients reduce their consumption of raw materials or components,
- integration projects that aim to optimise a constraint or replace physical flows with digital processes: migration to paperless processes, where the project results in a proven net reduction in greenhouse gas emissions, or simulation via digital twin.

On this basis, two types of projects were identified as falling under Activity 8.2:

- Projects considered as enabling under the Taxonomy, i.e. that help the Group's clients make a substantial contribution to climate change mitigation. The vast majority of the projects identified in 2024 fall into this category. These may, for example, include:
 - as regards sustainable transport, projects that accelerate the transition to electric trains on the rail network, optimise railway availability, encourage more environmentally friendly transport choices when alerts are triggered by air pollution indicators, coordinate local transport availability including new modes of transport, traveller information and ticketing solutions, and optimise itineraries;
 - as regards energy, projects that introduce an Environmental Management System, increase renewable energy generation, extend the life of nuclear power stations and monitor energy consumption by end clients;
 - as regards waste, projects that optimise logistics and reduce the waste of fresh and very fresh products that are thrown out once they are past their expiry date;
 - as regards the footprint of digital technology, projects that reduce emissions from the use, manufacture, distribution, decommissioning and end-of-life treatment of the various IT layers (terminals, infrastructure, digital services).
- Software solutions that make a direct or indirect contribution to reducing the client's greenhouse gas emissions, for example:
 - software solutions contributing to the climate change mitigation objective involve the manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade of aircraft with zero direct (tailpipe) CO₂ emissions. On this basis, several projects were identified with regard to the optimisation of the operability or life cycle of future products relating to propulsion, or

the management of test flights with the design of test-beds for hybrid hydrogen engines.

- environmental performance monitoring modules included in solutions developed by Sopra Real Estate Software;
- software solutions to set targets and greenhouse gas emissions reduction indicators, and to monitor and verify the progress towards the environmental impact reduction being tracked;
- the Sustainable IT platform, which serves to assess and reduce the environmental impact of information systems through automated evaluation, drawing on the reference framework built by ADEME and an expert consortium including Sopra Steria;
- the introduction of an IOT system to improve preventive maintenance of equipment, extending its useful life and cutting down on travel by technicians, who would then be able to perform full diagnostics remotely.

It may also be concerned by certain activities relating to the climate change adaptation goal:

- CCA 8.4: Software enabling physical climate risk management and adaptation

Eligible projects falling under Activity 8.4 contributing to the climate change adaptation objective bring together software solutions used for the forecasting, projection and monitoring of climate risks, to provide early warning systems for climate risks, and for climate risk management. On this basis, several types of project were identified, such as:

- The Biodrone software solutions combining state-of-the-art drone technology and AI to support modern, sustainable forestry through forest mapping and analysis, the surveillance of undesirable species such as the red-berried elder, the restoration of pastures inaccessible to tractors, the fertilisation of forests too small to cover by helicopter, the detection of bark beetles along with early warning systems for diseases, and biomass CO2 capture calculation based on drone images.
- The software services operated by Copernicus, the European Union's Earth observation programme, offering information services based on observation via satellite and in situ (non-spatial) data. Climate risks are thus

identified through the monitoring of the atmosphere, marine environments and climate change developments and managed using disaster risk management systems.

- Crimson solutions, such as Crimson Tactic, operated for various civil security stakeholders in mainland and overseas France and outside France, to run emergency, comprehensive oversight and crisis management operations (e.g. to combat forest fires or flooding) when climate risks materialise.
- The FloodDAM solution for reliably and automatically detecting, monitoring and assessing floods using multiple land- and satellite-based sensors.
- CE 4.1: Provision of IT/OT data-driven solutions

The circular economy projects eligible for this objective include a focus on production chain optimisation. This helps reduce waste from raw materials and maintenance processes and extend the life of equipment. They may also consist of implementing software to identify, monitor and trace materials, products and assets throughout their respective value chains. Such projects aim to support the circularity of material and product flows and the introduction of digital product passports. They ensure that all data – from the supply and extraction of materials used in manufacturing through to end-of-life product recycling – is traceable.

All the key vertical markets in which the Group operates have been analysed.

Due to its particular business model, only a very small proportion of the Group's revenue is Taxonomy-eligible.

Meanwhile, capital expenditure (capex) was limited to real estate (Activity CCM 7.7) and the vehicle fleet (Activity CCM 6.5), as in 2023, in the climate change mitigation objective. This capital expenditure consists of newly recognised or remeasured right-of-use assets as stated in the Group's financial statements. Surveys in the form of questionnaires were sent out to vehicle fleet and real estate providers to determine their degree of alignment.

Furthermore, in 2024 the Group neither generated any revenue from nor invested any Capex or Opex in activities related to Sections 4.2.6 to 4.31 of Annex I of Delegated Regulation (EU) 2021/2139 concerning nuclear energy and fossil gases.

Nuclear energy related activities

1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO

Fossil gas related activities

4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

2.4.3. ALIGNMENT ANALYSIS FOR TURNOVER AND CAPEX INDICATORS

Alignment is based on meeting the substantial contribution criteria, the “Do No Significant Harm” (DNSH) principle and the minimum safeguards. They are detailed below.

Meeting substantial contribution criteria for the turnover indicator

Regarding the turnover indicator, the Group’s technical analysis to ensure that projects are aligned covers the eligible activities set out in Note 2.4.2 above. Analysed eligible projects for which not all the data needed to ensure an essential contribution is available are considered non-aligned.

“Data processing, hosting and related activities” (CCM 8.1) account for 23.8% of eligible revenue. These activities do not meet all the substantial contribution criteria necessary to achieve alignment. Indeed, most of the Group’s *data centre* suppliers, despite beginning work to change coolants, are unable to prove a global warming potential (GWP) less than or equal to 675 on a full-year basis.

Eligible projects falling under CCM 8.2. “Data-driven solutions for GHG emissions reductions” account for 59.0% of eligible revenue. The substantial contribution criteria have been analysed, including an estimate of the reduction in the digital service emissions envisaged using the Green For IT (G4IT) tool developed under an *open-source* licence and complying with ISO 14040/44 standards. The analysis has not been verified by an external third party other than the Sustainability Auditor, and for the time being, is not considered as satisfying the substantial contribution criteria.

The projects eligible in respect of CCA 8.4, “Software and consultancy enabling physical climate risk management and adaptation,” and CE 4.1, “Provision of IT/OT data-driven solutions”, account for 17.2% of eligible revenue. Virtually all of them meet the substantial contribution criteria.

Meeting substantial contribution criteria for the Capex indicator

As regards individually eligible capital expenditure relating to real estate and the vehicle fleet (see Note 2.4.2), the Group conducted surveys in the form of questionnaires sent out to suppliers.

As such, since financial year 2022, the Group has taken the view that buildings achieving BREEAM “Excellent” and HQE “Exceptional” certification meet the substantial contribution criteria. A mapping of relationships between environmental certification criteria used in the real estate world and technical requirements under the Taxonomy is awaited.

In 2024, five buildings achieved these quality labels; two in France (Paris-La Défense/BREEAM Excellent and HQE Exceptionnel and Rennes/BREEAM Very Good), one in Norway (BREEAM-Nor Outstanding), one in Belgium (BREEAM Excellent, Well Core Gold and Edge Advanced Preliminary), one in London (BREEAM Excellent). These five buildings meet the technical criteria for substantial contributions.

The percentage of the Group’s vehicle fleet that meets the substantial contribution criteria has increased significantly. It grew from 10.7% to 30.0% thanks to an increase in the number of electric vehicles and other vehicles emitting less than 50 gCO₂/km.

Complying with the “Do No Significant Harm” (DNSH) principle

In order to be aligned, activities eligible for an objective that have been identified by the Group and meet the substantial contribution criteria must also comply with the “Do No Significant Harm” principle relative to the other environmental objectives.

■ DNSH - Climate change adaptation

The Group pursues a policy of adapting to physical climate risks, as set out in Section 2.1.1, "Presentation of the context, material impacts, risks and opportunities". This policy is observed when selecting new buildings for use by the Group, with lessors carrying out an assessment of climate-related risks and vulnerabilities.

■ DNSH - Water and marine resources

In connection with projects identified for CCM 8.1, and to address the risks of environmental degradation relating to protecting water quality and avoiding water stress, the Group monitors freshwater consumption at its sites and is working on monitoring indicators covering its presence on sites located in potentially water-stressed areas or near sea water, see section 2.2.2. "Resource and waste management" and section 2.3. "Information beyond materiality"

■ DNSH - Transition to a circular economy

The Group has a proactive policy of contributing to the circular economy. It meets requirements drawn up in accordance with Directive 2009/125/EC for servers and data storage products and does not use restricted substances listed in Annex II of Directive 2011/65/EU. Indeed, all equipment legally brought into Europe is compliant, and the Group's IT equipment purchasing policy applies internationally.

A waste management action plan is in place, ensuring that end-of-life electrical and electronic equipment is recycled

as far as possible. This plan is described in Section 2.2.2 of this report, "Resource and waste management". In 2024, 99.5% of waste electrical and electronic equipment was given a second life.

Vehicles in the Group's European fleet meet the requirements arising from Directive 2005/64/EC of 26 October 2005 on the reusability, recyclability and recoverability of motor vehicles.

■ DNSH - Pollution prevention and control

In connection with projects identified for CE 4.1, the Group's policy relating to purchases of goods and services covers the requirements set forth in Directive 2009/125/EC and Annex II of Directive 2011/65/EU. It is described under "Sustainable procurement" action plan" in Section 2.1.2.3, "Action plans in support of the Group's climate policy".

Vehicles in the Group's European fleet comply with the Euro 6 emissions thresholds in accordance with Regulation (EC) 715/2007.

Compliance with minimum safeguards

Minimum safeguards are procedures implemented by an undertaking that is carrying out an economic activity to ensure 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 fundamental conventions identified in the Declaration of the International Labour Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

The following table shows how the Group meets the minimum safeguards by reference to the relevant sections of this report.

MINIMUM SAFEGUARDS

Area	Evidence of safeguards and reference to corresponding sections in the Universal Registration Document
Human rights	<p>The Group is committed to complying with applicable law, has in place a human rights policy and is subject to the duty of vigilance laid down in French regulations.</p> <p>See Sections 3, "Social information", "Action plan - Sustainable procurement" in Section 2.1.2.3, "Action plans in support of the Group's climate policy," 3.2.2, "Solidarity and volunteering", and 4.2.1, "Duty of vigilance and vigilance plan", 4.2.2, "Human rights approach", and the section on compliance with the protection of personal data in Section 5.1, "Cyberprotection and digital sovereignty".</p>
Business ethics and anti-corruption	<p>The Group applies a zero-tolerance policy with respect to corruption and influence peddling. A specific code of conduct on the prevention of corruption and influence peddling is available in five languages and covers all Group entities. An e-learning training course has been developed for all employees, supplemented by dedicated training for those populations considered the most exposed. The Group has also put in place procedures for assessing its suppliers and subcontractors.</p> <p>See the "Code of conduct for suppliers and partners" paragraph in Section 4.1.3, "Policies related to business conduct". An e-learning training course has been developed for all employees, supplemented by dedicated training for those populations considered the most exposed.</p>
Taxation	<p>The Group is committed to fully complying with tax regulations. In particular, the Group pays its taxes and duties in the countries where its operations are located and where value is created.</p> <p>See the "Policy related to tax transparency" paragraph in Section 4.1.3, "Policies related to business conduct".</p>
Fair competition	<p>The Group is committed to managing its business in strict compliance with competition law in countries in which it operates.</p> <p>See the "Policies related to other regulations" paragraph in Section 4.1.3, "Policies related to business conduct".</p>

2.4.4. RESULTS

The following indicators have been prepared using financial data determined in accordance with the accounting principles set out in Chapter 5 of the 2024 URD, "Consolidated financial statements". They are presented without Sopra Banking Software, which is addressed in accordance with IFRS 5 "Non-Current Assets Held for Sale and Discontinued Operations."

TAXONOMY – TURNOVER INDICATOR

Revenue

Economic activities	2024			Substantial contribution criteria						DNSH (Do No Significant Harm) criteria						Proportion of Taxonomy-aligned (A.1) and Taxonomy-eligible (A.2) revenue, 2023	Category “(enabling activity)”	Category “(transitional activity)”
	Code(s) ^(a)	Absolute revenue	Proportion of revenue	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems			
	(in millions of euros)	%	Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																		
A.1. Environmentally sustainable activities (Taxonomy-aligned)																		
Data-driven solutions for GHG emissions reductions	CCM 8.2	0.0	0.0%	100%					N	Y	N	N	Y	N	Y	0.9%	E	
Climate risk management software	CCA 8.4	14.4	0.3%		100%				N	N	N	N	N	N	Y	0.2%		
Provision of IT/OT data-driven solutions	CE 4.1	8.1	0.1%					100%	Y	N	Y	Y	Y	N	Y	0.0%		
Revenue of environmentally sustainable activities (Taxonomy-aligned) (A.1)		22.6	0.4%													1.1%		
Of which: % enabling activities			0.4%													1.1%		
Of which: % transitional activities			0.0%															
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned)																		
	(in millions of euros)	%	Y; N/EL	N; Y; N/EL	N; Y; N/EL	Y; N/EL	N; Y; N/EL	N; Y; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Data processing, hosting and related activities	CCM 8.1	31.4	0.5%	100%												0.6%		
Data-driven solutions for GHG emissions reductions	CCM 8.2	78.0	1.4%	100%												0.5%		
Provision of IT/OT data-driven solutions	CE 4.1	0.1	0.0%					100%								0.0%		
Revenue of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned) (A.2)		109,5	1.9%													1,1%		
TOTAL (A.1 + A.2)		132.1	2.3%													2.2%		
B. Non-Taxonomy-eligible activities																		
Revenue of non-Taxonomy-eligible activities (B)		5,644.7	97.7%														97.8%	
TOTAL (A + B)		5,776.8	100%													100.0%		

(a) Codes: Climate Change Mitigation (CCM); Climate Change Adaptation (CCA); Water and Marine Resources (WTR); Circular Economy (CE); Pollution Prevention and Control (PPC); Biodiversity and Ecosystems (BIO). (b) Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective N - No, Taxonomy-eligible activity not Taxonomy-aligned with the relevant environmental objective N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective. (c) Where an economic activity contributes substantially to multiple environmental objectives, the most relevant environmental objective is indicated in bold.

	Proportion of revenue/Total revenue	
	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	0.0%	1.9%
CCA	0.3%	0.3%
CE	0.1%	0.1%
WTR	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

SUSTAINABILITY REPORT

Environmental information

Capex

The capex to be used is not the cash outflow on the cash flow statement (see Chapter 5 of the 2024 URD, "Consolidated financial statements"), but the increase in the value of assets. Accordingly, new right-of-use assets will be recognised when leases are signed, while the financing details

of capital expenditure, such as late payments, will not be recognised. Capital expenditures also include new intangible assets resulting from business combinations, such as technologies, customer relationships and brands

TAXONOMY - CAPEX INDICATOR

Economic activities	2024		Substantial contribution criteria					DNSH (Do No Significant Harm) criteria							Minimum safeguards	Proportion of Taxonomy-aligned (A.1) and Taxonomy-eligible (A.2) capex, 2023	Category "(enabling activity)"	Category "(transitional activity)"	
	Code(s) ^(a)	Absolute capex (in millions of euros)	Proportion of capex (%)	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy					Biodiversity and ecosystems
			Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	Y; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	27.9	19.7%	100%					Y	Y	N	Y	Y	N	Y	10.7%			
Acquisition and ownership of buildings	CCM 7.7	20.9	14.7%	100%					Y	Y	N	N	N	N	Y	12.4%			
Capex of environmentally sustainable activities (Taxonomy-aligned) (A.1)		48.8	34.4%													23.1%			
Of which: % enabling activities																			
Of which: % transitional activities																			
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned)																			
		(in millions of euros)	%	Y; N/EL	N; Y; N/EL	N; Y; N/EL	Y; N/EL	N; Y; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N		E	T
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	6.6	4.6%	100%												11.8%			
Acquisition and ownership of buildings	CCM 7.7	26.9	19.0%	100%												65.1%			
Capex of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned) (A.2)		33.5	23.6%													76.9%			
TOTAL (A.1 + A.2)		82.3	58.0%													100%			
B. Non-Taxonomy-eligible activities																			
Capex of non-Taxonomy-eligible activities (B)		59.6	42.0%																
TOTAL (A + B)		141.9	100%														100%		

(a) Codes: Climate Change Mitigation (CCM); Climate Change Adaptation (CCA); Water and Marine Resources (WTR); Circular Economy (CE); Pollution Prevention and Control (PPC); Biodiversity and Ecosystems (BIO). (b) Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective N - No, Taxonomy-eligible activity not Taxonomy-aligned with the relevant environmental objective N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective. (c) Where an economic activity contributes substantially to multiple environmental objectives, the most relevant environmental objective is indicated in bold.

	Proportion of capex/Total capex	
	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	34.4 %	58.0 %
CCA	N/EL	N/EL
WTR	N/EL	N/EL
CE	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

Opex

This indicator requires an assessment of operating expenses. These include those made for an eligible activity, for a project to make an activity sustainable or to develop a sustainable activity, or for the individually eligible activities defined in the Taxonomy, such as opex on premises, vehicles and data hosting. Only research and development expenditures, building refurbishment costs, short-term lease expenses, maintenance, cleaning and repair expenses, and any other direct expenditures for the ongoing maintenance of tangible assets necessary to maintain their normal functioning are taken into account.

The Group's business model is people-intensive. It therefore includes essential expenditures on subcontracting, travel and

communication services, which fall outside the scope of the Taxonomy.

With the exception of research and development expenditures, which are essential to software publishing, the other cost components of the denominator of the opex indicator play only a very small role in the Group's business model. These expenditures are immaterial, amounting to €215.0 million, or 4.0% of total opex. As such, the Group has decided, as it did for previous reporting, to disregard them, in accordance with the EU regulation's materiality threshold for opex. The numerator representing the opex-eligible activities is therefore 0, for a denominator that amounts to €215.0 million.

TAXONOMY – OPEX INDICATOR

Economic activities	2024		Substantial contribution criteria					DNSH (Do No Significant Harm) criteria					Minimum safeguards	Proportion of Taxonomy-aligned (A.1) and Taxonomy-eligible (A.2) opex, 2023	Category "enabling activity"	Category "(transitional activity)"			
	Code(s) ^(a)	Absolute opex	Proportion of opex	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources					Pollution	Circular economy	Biodiversity and ecosystems
	(in millions of euros)	%	Y; N; Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	Y; N/EL (b) (c)	N; Y; N/EL (b) (c)	Y; N/EL (b) (c)	Y; N; Y; N/EL (b) (c)	Y; N; Y; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. Taxonomy-eligible activities																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Opex of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0.0	0.0%															0.0%		
Of which: % enabling activities																			
Of which: % transitional activities																			
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned)																			
Opex of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned) (A.2)	0.0	0.0%															0.0%		
Total (A.1 + A.2)	0.0	0.0%															0.0%		
B. Non-Taxonomy-eligible activities																			
Opex of non-Taxonomy-eligible activities (B)	215.0	100%															100%		
TOTAL (A + B)	215.0	100%															100%		

(a) Codes: Climate Change Mitigation (CCM); Climate Change Adaptation (CCA); Water and Marine Resources (WTR); Circular Economy (CE); Pollution Prevention and Control (PPC); Biodiversity and Ecosystems (BIO). (b) Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective N - No, Taxonomy-eligible activity not Taxonomy-aligned with the relevant environmental objective N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective. (c) Where an economic activity contributes substantially to multiple environmental objectives, the most relevant environmental objective is indicated in bold.

	Proportion of opex/Total opex	
	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	0.0%	0.0%
CCA	N/EL	N/EL
WTR	N/EL	N/EL
CE	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

3. Social information

Sopra Steria’s business model relies on building trust-based social dialogue and interpersonal relationships at every link in the value chain, with the top priority being to uphold and promote human rights. The Group upholds the principles and fundamental entitlements of the Universal Declaration of Human Rights adopted by the United Nations General Assembly in 1948. It also upholds the fundamental conventions of the International Labour Organization (ILO) and is committed to:

- Complying with European Community and domestic labour law, and collective bargaining agreements in each country where the Group operates or, if necessary, putting in place measures intended to improve labour relations;
- Upholding, in particular, freedom of association and the right to collective bargaining in each relevant country, and ensuring the elimination of forced or compulsory labour and the effective abolition of child labour.

Sopra Steria promotes a corporate culture and implements procedures aimed at strengthening its human rights commitments across the value chain, including for employees of its partners, end-users of Sopra Steria’s clients, and the populations of countries where the Group is active.

Furthermore, the Group firmly condemns modern slavery and human trafficking as well as discrimination in respect of recruitment and employment. These commitments are formalised notably through its Code of Ethics (for more information, see Section 4.1, “Ethics and compliance” of the present chapter). Sopra Steria has been a signatory of the United Nations Global Compact since 2004. In keeping with these commitments, a corporate social responsibility policy was implemented to safeguard the health and safety of every employee and ensure that everyone is treated with dignity and respect at work. The goal is to foster a supportive work environment where everyone feels recognised and valued irrespective of origin, gender, age or disability. Sopra Steria also implemented initiatives and actions meant to benefit local communities and end-users. These actions directly or indirectly contribute to the following Sustainable Development Goals (SDGs): 3, 4, 5, 7, 8, 9, 10.

3.1. Sopra Steria employees [S1]

3.1.1. INTRODUCTION TO THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [S1-SBM-3]

The digital sector is a key sector in constant growth of which the transformation has accelerated as usages have diversified and associated challenges have multiplied (cybersecurity, responsible digital technology, etc.). The Group is transforming itself to meet clients’ expectations by addressing their business challenges, combining the services and solutions it offers as part of an end-to-end approach and maintaining a responsible long-term vision. As a part of this effort, it seeks to continually develop employees’ ability to adapt to technological and market changes.

The Group’s business model is intrinsically linked to employee skills, engagement and performance everywhere it operates. The double materiality assessment (see Section 1.1.3.1, “Results of the double materiality assessment” of the present chapter) revealed that matters pertaining to Company’s employees were particularly important because of the impact on employees and on Sopra Steria’s financial performance.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES FOR SOPRA STERIA WORKFORCE

Description of the materiality of “Priority to training and skills” for Sopra Steria (ESRS S1)		Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact	Potential impact on employability and career path of inadequate skills development, particularly in technology skills (including AI), which require systematic and rapid upskilling	Medium term	Sopra Steria’s own operations
Risks	Reputational, business and financial risk if there is a mismatch between strategy, client needs and available skills, particularly in the areas of digital sustainability and AI	Medium term	Sopra Steria’s own operations
Opportunities	Reputational benefits of a career and skills management programme in terms of attracting and retaining talent	Medium term	Sopra Steria’s own operations

Description of the materiality of “Equal opportunities and diversity” for Sopra Steria (ESRS S1)		Time horizon under consideration	Value chain activity giving rise to the IRO
Negative impact	Potential impact of unequal access to promotions and professional development opportunities based on gender, origin, age or disability	Short term	Sopra Steria’s own operations
Risks	Reputational risk, potential financial penalties and loss of competitive advantage among clients and investors if non-compliance with workplace gender equality indicators regulatory requirements in a sector where there is a shortage of female talent	Short term	Sopra Steria’s own operations
	Reputational risk that could limit the Company’s ability to recruit and understand some markets if certain profiles are underrepresented in the workforce, potentially resulting in missed opportunities and adversely affecting the Company’s performance	Medium term	Sopra Steria’s own operations
Opportunities	Reputational benefits of a system ensuring equal opportunities in recruitment and career development in terms of attracting and retaining talent	Medium term	Sopra Steria’s own operations

Description of the materiality of “Employee protection and trust” for Sopra Steria (ESRS S1)		Time horizon under consideration	Value chain activity giving rise to the IRO
Negative impacts	Potential impact on employee health of inadequate management of work-related stress, discrimination and harassment	Short term	Sopra Steria’s own operations
	Potential impact on employees’ health due to a demanding work environment, heavy workloads and high levels of stress that could compromise work-life balance	Medium term	Sopra Steria’s own operations
Risks	Risk ranging from loss of competitive advantage to financial and criminal penalties if there is a lack of appropriate measures to prevent and manage psychological risks, discrimination and harassment that could adversely affect employee engagement and be detrimental to employees’ health	Short term	Sopra Steria’s own operations
Opportunities	Reputational benefits of proximity management promoting trust, social interaction and employee satisfaction in terms of attracting and retaining talent	Short term	Sopra Steria’s own operations

Description of the materiality of "Promotion of social dialogue" for Sopra Steria (ESRS S1)		Time horizon under consideration	Value chain activity giving rise to the IRO
Negative impact	Potential impact on employees' ability to defend their rights and participate in social dialogue as a result of unequal representation on collective bargaining bodies	Medium term	Sopra Steria's own operations
Risks	Operational risk arising from a deterioration in social dialogue, potentially resulting in internal tensions, preventing the Company from pursuing its projects and limiting its ability to make decisions supported by employees and their representatives	Medium term	Sopra Steria's own operations
	Reputational risk arising from the uncontrolled disclosure of sensitive information	Short term	Sopra Steria's own operations

Taking into consideration the activities and characteristics of the Group's employees (see Section 3.1.2.4. "Characteristics of employees" of the present chapter), the impacts, risks and opportunities pertaining to its employees and non-employees, regardless of the activity or region of the world where it operates. Given the nature of its business, the Group has relatively little exposure to human rights violations, including forced labour and child labour.

The Group's workforce mainly consists of employees on permanent contracts with at least a master's degree or equivalent. A minority of employees are on temporary, work-linked training contracts or standing in for other employees (see Section 9, "Workforce and environmental indicators" of the present chapter). Non-employees represent a minority of the Group's workforce, mainly self-employed workers and external providers.

The double materiality assessment (see Section 1.1.3.1, "Results of the double materiality assessment" of the present chapter) did not show any other categories of employees particularly exposed to the identified risks other than women, who are underrepresented in the digital sector. This analysis also showed that identified impacts, while rare, can have lasting effects if they arise. The Group ensures that its internal practices do not cause or contribute to any material negative impacts for its employees, by embedding assessment and prevention mechanisms within its operational processes. At this stage, no significant negative impacts arising from the Group's transition plan for climate change mitigation (see Section 2.1 of the present chapter) have been identified.

3.1.2. GENERAL HUMAN RESOURCES POLICY

3.1.2.1. Overview of HR policy [S1-1 including MDR-P]

Sopra Steria's Human Resources policy serves the Company Project and provides a common Group-wide framework covering all business areas, entities and countries. It defines the Group's strategic direction with respect to its employees and directly contributes to impact, risk and opportunity management.

The Human Resources policy is structured around several key elements:

- The Core Competency Reference Guide and the Compensation Reference Guide provide a shared framework for understanding the Group's professions, appraising employees and supporting career development.
- Recruitment, based on the principles of equal opportunity and non-discrimination, leverages the *Employee Value Proposition* (EVP) and the employer brand to attract top talent.
- Career management motivates employees, involves them in the Group's corporate plan and offers them dynamic careers thanks to management and structured processes.

- Skills management and training allow to anticipate changes and skills development requirements to optimise the workforce and guarantee employability.
- Specific development plans: Programmes for "High-Potential employees" and senior executives.
- Developing employee engagement and satisfaction to foster motivation and strengthens a sense of belonging and buy-in to the Group's corporate plan by encouraging a culture of feedback.

Sopra Steria's Human Resources policy is updated annually by the Group's Human Resources Department, with support from the Sustainability and Corporate Social Responsibility Department, in keeping with the strategic priorities set by Executive Management. In implementing this policy, the Group Human Resources Director is supported by a network of country and/or subsidiary Human Resources Directors.

This policy is communicated to all relevant stakeholders to ensure that it is consistently understood and implemented. It is shared with those in charge of deploying it and accessible to all employees via the intranet.

3.1.2.2. Targets related to the general HR policy [S1-5including MDR-T]

The table below presents the 2025 objectives set in 2021 at Group level:

Material matter(s) covered	Target for 2025	Results for 2024	Results for 2023	Progress observed	Baseline value (2021)
1. Priority to training and skills	100% of employees attend at least one training session every year	100%	100%	-	100%
	Management & Leadership programme fully deployed at Group level	100%	100%	-	Launched in France in 2021. 41.7% of scope: France
2. Equal opportunities and diversity	Increase the proportion of women in the Executive Committee	18.7%	16.7%	+2%	17.6%
	Increase the proportion of women in the 3% most senior positions (Level 5 and up)	21.4%	20.1%	+1.3%	N.A.
	Increase the proportion of women in the 10% most senior positions (Level 4 and up)	22.3%	21.5%	+0.8%	19.4%
	Increase the proportion of women managers (Level 3 and up)	26.3%	26.0%	+0.3%	N.A.
	Increase the proportion of employees with disabilities to 3.30% (scope: France)	3.94%	3.60%	+0.3%	2.96%
	100% of employees have access to a non-discrimination training module	100%	100%	-	96.3%
3. Employee protection and trust	100% of employees have access to a workplace well-being programme ⁽¹⁾	100%	100%	-	97.7%
	Overall satisfaction rate: Keeping Sopra Steria in the European and global Great Place To Work rankings (new target set following the Great Place To Work survey)	No new survey carried out in 2024	77%	-	2023 results are the baseline value
	Exceed 75% satisfaction on the five criteria relating to respect, fairness, pride of belonging, confidence and employee empowerment (new target set following the Great Place To Work survey)	No new survey carried out in 2024	-	-	2023 results are the baseline value
4. Promotion of social dialogue	Maintain high-quality social dialogue and successfully implementing collective bargaining agreements	55.1% of scope: Group	-	-	-

Targets shown are defined according to the Group's strategic priorities. They are set, measured and tracked over a given period. Relevant stakeholders (Executive Management, the Human Resources Department, the Sustainability & Corporate Social Responsibility Department and employee representatives, etc.) are involved in solution-building depending on the topic. The findings are presented to the stakeholders annually, along with feedback to identify areas for improvement. In 2024, marginal changes were made.

Firstly, the target on the proportion of women in Level 5 and 6 positions was raised (initially set at 20% by the Board of Directors in 2021, it was reviewed and increased to 23% at 31 December 2025). Secondly, targets relating to the *Great Place To Work* survey, to employee protection and trust, were set in 2023 for the period 2023-2030. This demonstrates the Group's commitment to monitoring its policies effectively and adjusting targets where required. This purpose of the *Great Place To Work* survey is described below.

(1) The workplace well-being programme includes training in the form of talks and workshops on issues relating to health and work-life balance.

3.1.2.3. Tracking the effectiveness of Human Resources policy through employee engagement and satisfaction [S1-4]

As part of its broad transformation and continuous improvement strategy, the Group continues to conduct annual consultations with employees through an employee feedback collection encompassing two main perception surveys: *Happy Trainees World* (audience: interns and work-linked training students) and *Great Place To Work* (audience: permanent and temporary employees, interns and work-linked training students present for at least three months). These two surveys aim to evaluate engagement, satisfaction and quality of life at work through relationships between employees, colleagues and managers.

The surveys are managed by the Group Human Resources Director, and follow-up is led by Executive Management and the Executive Committee. A network of country and/or subsidiary CEOs and Human Resources Directors assist with the deployment and implementation of any actions resulting.

In 2024, the schedule for the annual GPTW survey was adjusted. Starting 2025, it will be carried out in the second quarter of each year. This will make it possible to consult employees after the individual performance feedback cycle has taken place and annual targets have been clearly set.

Late 2023, a total of 51,787 employees were invited to complete the Group's last survey. The analysis of the findings allowed an improvement plan to be developed jointly by employees and management as a whole. This Group-wide plan is structured around three key priorities:

- Taking action at Group level: Sharing the Group's strategic vision; setting in motion a proactive policy of promoting and recognising employees at annual HR Committee meetings; ensuring that the leadership model is applied; maintaining a clear and transparent communication strategy with employees;
- Taking action on the front lines: Putting in place a decentralised structure. Each country has appointed a team leader with responsibility for identifying and deploying a specific action plan for initiatives such as introducing interactive communications via live events, highlighting HR systems and processes, testimonials, enriching local HR

3.1.2.4. Workforce characteristics [S1-6]

For many years, the Group's growth relied on a proactive employment policy of recruiting and developing employees' skills. This policy, along with a working environment that favours professional development and employee well-being, contributes to attract and retain talent.

External growth is also a strong driver of the Group's development and increased business volumes. Through various acquisitions in 2024, the Group can offer a global response to its clients' needs in terms of transformation and competitiveness.

At 31 December 2024, the Group employed 51,000 people of 119 different nationalities from 25 countries, forming a network of multicultural, multiskilled teams. This change in the headcount compared with 2023 is due in part to acquisitions and disposals completed during the year. In September 2024, Sopra Steria finalised the sale of most of Sopra Banking Software's (SBS) activities to 74Software (formerly Axway Software). Up to that point, employees of Sopra Banking Software had accounted for 6.1% of the Group's total workforce. In 2024, 7,436 new employees were recruited (vs 9,629 in 2023), in a context of slowed market growth. Permanent contracts remain the most common form of contract. This confirms the Group's long-standing commitment

programmes and implementing initiatives to address areas for improvement identified at the local level by the survey;

- Coordinating progress: Creating a dedicated Group-level unit to help countries implement action plans and share best practices. It relies in particular on strong collaboration with the community of *Great Place To Work* Project Leaders, through year-round monthly meetings and an annual in-person Kick Off.

This long-term action plan may be amended depending on how the survey findings evolve.

As regards the findings of the end 2023 survey, the high participation rate (82%) once again highlighted the fact that employees are committed to the improvement and transformation process instigated by the Group. 77% of them think Sopra Steria is a great place to work.

The main strengths brought to light are:

- Respect for others: Sopra Steria is one of the top performers in the *Great Place To Work* ranking in terms of fair treatment (People here are treated fairly regardless of their origin: 93%; People here are treated fairly regardless of their sexual orientation: 93%);
- Teamwork: People care about each other (83%) and new recruits are made to feel welcome (87%);
- Integrity: Management is honest and ethical in its business practices (84%);
- Engagement: Employees feel they make a difference to the organisation (78%) and are willing to give extra to get the job done (80%).

The main areas for improvement relate to continuing the standardisation of management principles and corporate culture and clarifying management's expectations and fairness in relation to promotion and recognition.

Thanks to these strong results, the Group is part of the Best Workplace ranking of global companies. In 2023, based on the findings of the 2022 survey, Sopra Steria ranked as follows:

- 16th out of the 25 *Best Workplaces in Europe 2023*.

to offer stable jobs while promoting access to employment for young people on permanent contracts and work-linked training (100% of employees on fixed-term contracts were work-linked training students, the same as 2023).

Employees are mainly based in the following geographies: Benelux, France, Germany, India, Norway, Spain and the United Kingdom. This scope accounted for 93% of the Group's total workforce in 2024 outside of acquisitions, (vs 94.0% in 2023) (see Section 9 "Workforce and environmental indicators" of the present chapter, in the table entitled "Workforce by geographic area").

The Group's employee turnover rate is 14.1%, which reflects the momentum of the business. The Group recorded 8,177 departures in 2024 compared to 9,072 in 2023 (including ending of fixed-term contracts). Excluding transfers between companies, 84.4% of departures were voluntary (versus 83.7% in 2023). Women accounted for 31.4% of voluntary departures and 26.5% of all the Group's departures in 2024. The turnover calculation method includes departures of employees who joined the company less than 6 months ago and excludes Sopra Banking Software. To facilitate comparison, this method was also applied to calculate the turnover rate in financial year 2023, presented in this chapter.

WORKFORCE CHARACTERISTICS

Key employment figures ⁽¹⁾	2024	2023
Total workforce (acquisitions included)	50,988 ⁽³⁾	55,833
Total FTE (excluding interns)	49,803	48,959
Permanent contracts	97.7%	96.5%
Temporary contracts	2.3%	2.9%
Full-time workforce (permanent contracts)	94.1%	94.1%
Part-time workforce (permanent contracts)	5.9%	5.9%
New arrivals	7,436	9,629
Turnover ⁽²⁾	14.1%	16.1%
Average length of service for employees on permanent contracts (in years)	7.5	7.3

(1) These indicators are calculated on the basis of headcount from actual data extracted directly from information systems. No estimates are made.

(2) Excludes transfers and includes departures of employees who arrived less than six months previously.

(3) See Chapter 5 of the 2024 URD, "Consolidated financial statements".

WORKFORCE CHARACTERISTICS BY GENDER ✓

Indicators in 2024	Women	Men	Total
Number of employees (including acquisitions)	16,589	34,399	50,988
Number of employees (excluding acquisitions)	16,429	34,216	50,645
Number of employees on permanent contract (excluding acquisitions)	16,032	33,424	49,456
Number of employees on temporary contract (excluding acquisitions)	397	792	1,189
Number of non-guaranteed hours employees	0	0	0

Full- and Part-time workforce (permanent contracts) ⁽¹⁾	Women		Men		Total	
	Absolute value	%	Absolute value	%	Absolute value	%
Full-time employees	14,001	87.3%	32,543	97.4%	46,544	94.1%
Part-time employees	2,031	12.7%	881	2.6%	2,912	5.9%

(1) To ensure that the information published is of high quality and representative, Sopra Steria has chosen not to publish indicators relating to the proportion of full- and part-time temporary employees for this first year of CSRD reporting.

Indicators definitions and hypothesis

Unless stated otherwise, workforce indicators are calculated on the basis of the number of employees on permanent and temporary contracts. The following definitions are used:

- Permanent contract: Full-time or part-time employment contract entered into with an employee for an indefinite period.
- Fixed-term contract: Full-time or part-time employment contract entered into with an employee and expiring at the end of a specific period or on completion of a specific task lasting an estimated period.
- Frequency rate of workplace accidents in France: Calculated in business days, using the following formula: (Number of workplace accidents with medical leave × 1,000,000) / Total number of hours worked by total workforce in the year.
- Severity rate of workplace accidents in France: (Number of working days lost due to workplace accidents × 1,000) / Total number of hours worked by total workforce in the year.
- Medical leaves continuing on as a result of workplace accidents that occurred the previous year are not counted.
- Absenteeism rate: Calculated in business days and on the basis of the average full-time equivalent workforce. It takes into account absences for illness, workplace accidents and accidents while travelling. It corresponds to the ratio of the number of actual calendar days' absence and the number of work days theoretically available.
- Percentage of employees with a disability: Total employment units accounted for by employees with a declared disability (*Unité Bénéficiaire Travailleur Handicapé*), multiplied by 1.5 where allowed under the rules applied by French government agency Agefiph (which promotes employment for people with disabilities), divided by the size of the relevant workforce. Workforce numbers used are also calculated according to the rules defined by Agefiph.

The scope of 2024 workforce-related reporting covers all entities over which the Group has both financial and operational control. NHS SBS, SSCL and Sopra Financial Technology GmbH joint ventures are thus included in all indicators. The precise scope is given for each indicator.

Wherever possible, Sopra Steria applies a consistency principle to the financial and non-financial information provided in the Universal Registration Document. The scope used to calculate the indicators presented in the sustainability report corresponds to

the Group's revenue at 1 January 2024, in application of IFRS 5 on the recognition of discontinued operations. As the SBS subsidiary was sold to 74Software (formerly Axway Software) on 2 September 2024, the revenue of this discontinued operation has not been included in consolidated revenue. In order to ensure predictable comparisons and to align with the financial statements, social indicators are therefore based on the Group's workforce at 1 January 2024, excluding the SBS workforce who remained with the company until 2 September 2024.

3.1.3. PRIORITY TO TRAINING AND SKILLS

3.1.3.1. Policy regarding to priority to training and skills development [S1-1 including MDR-P]

The digital revolution, the lasting adoption of hybrid work methods linked to remote working, and growing expectations among employees and candidates mean the Group faces major changes. Meanwhile, increasing pace of technological innovations can lead to major disruptions such as the breakthrough of generative artificial intelligence. Such developments are rapidly transforming our society, the digital sector and its trades creating a constant flow of new opportunities.

To meet these challenges, the Group aims to continuously strengthen its employees' skills and support their professional development to guarantee employability and anticipate changes in professions, in accordance with the UN Global Compact's Sustainable Development Goals (SDGs) 4: "Quality education"; and 8: "Decent work and economic growth."

The skills maintenance and development policy and the career management policy are comprised within the general Human Resources policy (see Section 3.12, "General Human Resources policy" of the present chapter). They are shared with relevant stakeholders according to the same principles. These two key policies serve the Company Project and the strategic priorities set by Executive Management. Backed by these policies, the Group Core Competency Reference Guide provides a shared framework for understanding the Group's professions and supporting career development.

These various approaches address material impacts, risks and opportunities by pursuing the following objectives:

- Anticipating the skills required to meet business transformation needs and clients' expectations;
- Maintaining employability and supporting employees' career development;
- Promoting continuous training as a tool for maintaining technological and methodological excellence;
- Maintaining a shared culture of purpose that strengthens relationships;
- Strengthening the Employee Value Proposition to help attract and retain top talent.

Career management relies on close collaborative relationships between managers and employees. Managers support and regularly appraise the performance of each employee to define a career path in line with their aspirations and skills as well as clients needs and expectations. The key elements of this policy are as follows:

- Promoting a shared corporate culture that encourages entrepreneurial spirit;

- Developing individuals' skills, taking into account each employee's motivations and potential;
- Providing a structured appraisal and career development framework, with regular monitoring of career progress;
- Identifying and supporting High Potential employees through specific actions to support their career development.

Career management is guided by strategic priorities set out by Executive Management, in keeping with the Company Project. It is broken down into practical actions implemented by Human Resources, which develops career plans and supports managers in their deployment. Managers are responsible for managing career development on a day-to-day basis and supporting employees with their development. Meanwhile, employees play an active role by identifying their needs in terms of skills and expressing their development expectations.

This model embeds maintaining and developing skills in the corporate culture while anticipating changes in the industry and creating an environment conducive to continuous training. The key elements of maintaining and developing skills are as follows:

- Transmission of the company culture through induction and training programmes aligned with the Group's DNA and values;
- Development of specific and cross-functional skills, including methodologies, technologies and soft skills to enhance employability;
- Access to self-training resources on digital platforms to facilitate continuous, independent training;
- Knowledge-sharing through an internal community of trainers and facilitators.

Skills management is guided by strategic priorities set every year by Executive Management to maintain alignment with the Corporate Plan. It relies on annual training plans, designed and followed by entity management teams (countries and subsidiaries), taking into account local specificities and in line with Group policy. Sopra Steria Academy, which includes both the Corporate Academy and local Academies, plays a key role in transmitting the organisation's key principles and adapting training courses to the specific challenges in each region.

Skills maintenance and development and career management are under the responsibility of the Group Human Resources Director, who relies on a network of Human Resources Directors as well as country and/or subsidiary experts for its deployment.

3.1.3.2. Actions and resources on priority to skills and training [S1-4 including MDR-A]

Objectives	Actions	Achievements in 2024
<p>Anticipating the skills required to meet business transformation needs and clients' expectations as part of the People Dynamics approach</p>	<p>1) Identify far-reaching changes affecting the Group's businesses over a horizon of 1 to 3 years (emerging jobs where there is positive pressure, and/or that are sustainable or sensitive)</p> <p>2) Draw up HR action plans for acquiring, maintaining and developing required current and future skills</p> <p>3) Provide a common performance appraisal system based on ongoing dialogue between employees and their managers and resulting in individual development plans by a Human Resources Information System to facilitate steering and decision-making processes</p>	<p>Deployed in 100% of geographies</p> <p>Planning for business transformation</p> <p>All business areas are covered by professional development programmes to track employee skills development and career development. In addition to professional development programmes, personalised training is available in some business areas and at some levels.</p> <p>The Academy regularly introduces new professional development programmes and updates existing programmes. This approach is designed to offer employees training that supports long-term skills development as they progress from level to level within their business area.</p> <p>Training programmes are designed using a project-based approach with its own dedicated organisational structure (with a sponsor, an internal project owner and in-house business line specialists involved in designing modules and delivering training). These programmes also use digital platforms to provide additional training material. Training programme content takes into account the findings of the People Dynamics approach in 2024, particularly in relation to medium-term skills requirements. This change relates to the following objectives:</p> <ul style="list-style-type: none"> ■ Boosting the development of technical skills and certifications (agility, cloud computing, data, AI, responsible digital technology, green IT, accessibility, SAP); ■ Pushing ahead with the deployment and personalisation of professional training in technology sectors (Engineer, Solution Building, Architecture, Product Expertise); ■ Continuing to develop business and industry expertise; ■ Continuing to identify new skills to maintain employability. <p>Highlights:</p> <ul style="list-style-type: none"> ■ Design and deployment of new training courses on AI available to all employees: 79,242 hours of training and 23,096 employees trained (45.3% of the workforce). <p>100% of scope: Group</p> <ul style="list-style-type: none"> ■ Design and deployment of new training modules on "Generative AI and <i>prompt engineering</i>" for all employees. <p>39.1% of scope: France</p> <ul style="list-style-type: none"> ■ Increase in the number of NextGen certifications (AWS, Google Cloud, OVHcloud, Microsoft) through targeted outreach, closer monitoring, increased coaching and optimised support on partner platforms: 2,000 certifications awarded. <p>Supporting career development:</p> <p>4,146 employees promoted, including 34.7% of women (vs 6,327 employees promoted in 2023, including 35.0% of women). The number of promotions represents 8.6% of the permanent contract workforce who were with the Group throughout the year (vs 13.2% in 2023).</p> <p>96.2% of scope: Group</p> <p>40 international transfers to 10 different destinations (vs 40 international transfers to 14 destinations in 2023)</p> <p>63.6% of scope: Europe, Africa, North America</p> <p>Highlights:</p> <ul style="list-style-type: none"> ■ Design of the "My Skills" skills management system to identify functional and technical skills profiles to establish tailor-made development plans. ■ Deployment of skills development courses targeted at High Potential employees in all countries. <p>In France, 91.39% of employees are eligible for an annual performance appraisal. Eligibility depends on contract type (permanent contract) and contract start date (before 01/07/2024). The appraisal process follows the framework set out in the Group's Core Competency Reference Guide, and is based on the same principles of collegiality, frequency and equal treatment. Out of an annual assessment target of</p>
<p>Maintaining employability and supporting employees' career development</p>		

Objectives	Actions	Achievements in 2024
<p>Promoting continuous training as a tool for maintaining technological and methodological excellence</p>	<p>1) Adopt a learning company model by promoting self-training, knowledge-sharing, experimenting and on-the-job learning</p> <p>2) Enable employees to continuously update and transfer their expertise</p>	<p>100% of eligible employees, 100% of employees were assessed. 39.1% of scope: France</p> <hr/> <p>The transmission of expertise (skills and know-how) relies, among other things, on trainings provided by over 1,500 in-house trainers, who embody the Group's values and uphold the highest standards of professional excellence.</p> <p>177,463 hours of professional training in business areas.</p> <p>Highlights:</p> <ul style="list-style-type: none"> ■ Overhaul of and additions to the soft skills offering: design and deployment of six new training modules and launch of the Pop Skills podcast for all employees. ■ Learning World Tour: for its fourth edition, this event, aimed at all employees, brought together nearly 2,000 participants from 23 countries to explore Olympics inspired topics. This time around, the focus was on professional development in four key areas: technology, management and leadership, personal development and social responsibility. <p>100% of scope: Group</p> <ul style="list-style-type: none"> ■ Peer Learning Week: second edition aiming to champion and anchor peer learning. It offers a wide range of experiences fostering collaboration, teamwork and gaining new knowledge, while setting up a regular time for collective learning sessions. <p>39.1% of scope: France</p>
		<p>Maintaining a shared culture of purpose that strengthens relationships within the Sopra Steria community</p> <p>Strengthening the EVP to help attract and retain top talent</p>

These initiatives aim in particular to address the impact related to skills maintenance and development and employee career management. To date, this impact has not materialised and consequently no specific remediation measures have been required.

The Group considers financial resources allocated to "Training and Skills Development" material. In-depth analysis will need to be carried out in the coming years to better quantify and qualify expenses pertaining to each topic (see Section 1.3.2.1, "Method overview" of the present chapter).

3.1.3.3. Performance indicators [S1-13 including MDR-T]

Indicators presented below are used by Sopra Steria to measure and track the effectiveness of the initiatives implemented to manage the impacts, risks and opportunities relating to "Priority to training and skills" (see Section 3.1.1, "Presentation of the context, material impacts, risks and opportunities" of the present chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the policy" of the present chapter).

EMPLOYEE TRAINING ✓

Indicators	2024 ⁽¹⁾		2023	
Total number of hours and average hours per employee	1,466,587	28.8	1,486,131	28.7
Total number of hours and average number of hours per employee – Women	513,135	30.9	527,598	30.6
Total number of hours and average number of hours per employee – Men	953,452	27.7	958,533	27.5

(1) Please note that data regarding training in 2024 incorporates the year-on-year changes in the Group scope. Moreover, 2024 indicators are calculated with methodologies required by the CSRD. Consequently, 2023 indicators were recalculated excluding SBS to allow comparison.

3.1.4. EQUAL OPPORTUNITIES AND DIVERSITY

3.1.4.1. Policy on equal opportunities and diversity [S1-1 including MDR-P]

As part of its general Human Resources policy, Sopra Steria reaffirms its commitment to diversity and equal opportunities, based on combatting discrimination. The Group strives to promote diversity in both recruitment and in employee experience, and to treat each person fairly. This approach is built around five goals linked to specific action plans that serve:

- workplace gender equality, to prevent any form of gender-based discrimination and to increase the proportion of women at every level of the organisation;
- equitable access to promotions and professional development opportunities, in particular through training and suitable compensation;
- inclusion of people with disabilities to recruit and retain employees with disabilities of any kind;
- intergenerational balance to attract talented young people while promoting the transmission of expertise between generations;
- the inclusion of LGBTQIA+ people to offer everyone the same opportunities in terms of professional development and success in the Company, regardless of gender identity, appearance or sexual orientation.

These action plans include and address each of the equal opportunities and diversity factors identified as "material" within the framework of the double materiality assessment (see

Section 3.1.1, "Introduction to the context, material impacts, risks and opportunities" of the present chapter). This is achieved in particular by tracking and pursuing the following principles:

- Ensuring pay equity and equal access to promotions and professional development opportunities, on the basis of objective criteria and accordingly to individual performance;
- Promoting diversity and equal opportunity as a driver for attracting and retaining talent;
- Meeting stakeholders' expectations regarding diversity and equal opportunities.

These topics are under the responsibility of the Human Resources Director, the Director of Sustainability & Corporate Social Responsibility, as well as by each member of the Executive Committee who report to the Group's Chief Executive Officer. These two departments write the policies jointly and monitor their roll-out and effectiveness. They rely on a network of country and/or subsidiary Human Resources Directors, CSOs (Chief Sustainability Officers), local contacts and experts who implement policies at the local level.

Stakeholder dialogue is essential to structuring and monitoring these action plans. The Group and its various entities are committed to civil society, international organisations, associations and/or NGOs as part of the continuous improvement approach, in particular through memberships of relevant networks and by signing charters and partnerships (aligned with Sustainable Development Goal 17: "Partnerships for the goals").

GROUP MEMBERSHIPS RELATED TO EQUAL OPPORTUNITIES AND DIVERSITY

Topic	Network memberships and signed charters and agreements
Diversity	<p>Diversity Charter</p> <p>74.6% of scope: Germany, France, Norway (since 2021, renewed annually); Belgium (since 2022, renewed annually) and the United Kingdom (since 2018, renewed annually)</p> <p>Manifesto for greater diversity and inclusion in cybersecurity by the Cyber Centre of Excellence, signed in 2022.</p>
Gender equality	<p>International partnership with UN Women since 2021 and with Femmes@Numérique in France since 2018.</p> <p>National Corporate Parenthood Charter signed in 2022 in France and renewed annually.</p> <p>GEEIS (Gender Equality European & International Standard) accreditation obtained in 2022 and renewed in 2024.</p> <p>Obtention of the UNI/PdR 125 gender equality certification in Italy in 2023 and 2024.</p> <p>Numeum ethical AI charter signed in 2022.</p>
Professional inclusion of people with disabilities	<p>Member of the ILO <i>Global Business and Disability Network</i> since 2021.</p> <p>Signatory to the <i>Inclusion Manifesto</i> in France since 2019.</p> <p>Partnership with <i>Fundación Randstad</i> in Spain since 2019.</p> <p>Member of the Disability Confident Scheme since 2019 and of the Business Disability Forum since 2021 in the United Kingdom.</p>
Inclusion of LGBTQIA+ people in the workplace	<p><i>L'Autre Cercle</i> charter in France since 2021, renewed every 3 years.</p> <p>Participant in the Employers for Equality programme in Germany since 2022.</p> <p>Partnership with <i>Parks Liberi e Uguali</i> in Italy since 2022.</p>

3.1.4.2. Equal opportunities and diversity action plans [S1-4 including MDR-A]

a. Focus on the “Gender equality” action plan

Women remain significantly under-represented in the digital sector, and make up only 29.2% of all STEM (Science, Technology, Engineering and Mathematics) workers according to the World Economic Forum’s 2023 Global Gender Gap Report.⁽¹⁾ Consequently, promoting gender equality is a key issue, not only to reflect society’s diversity, but also to be able to provide responsible, high-performance solutions that meet client expectations.

Sopra Steria’s gender equality policy is aligned with UN Global Compact’s Sustainable Development Goals 4: “Quality education”; 5: “Gender equality”; and 10: “Reduced inequalities”. It is rooted in the principle of non-discrimination and aims to provide the Group with a common framework. It is structured around the following principles:

- Foster a corporate and management culture favouring gender equality;
- Prevent and take action against discrimination and harassment;
- Achieve pay equity between women and men;
- Ensure that HR processes promote equal access to opportunities, particularly in terms of recruitment, compensation and promotion, to increase the proportion of women at all levels of the Company;
- Increase the proportion of women, especially in senior management positions;
- Create a work environment favoring a healthy work-life balance for all.

Steering, deployment and tracking the effectiveness of the gender equality policy is part of the global governance framework laid down in Section 3.1.5, “Equal opportunities and diversity”. Moreover, the *Great Place To Work* survey includes questions that specifically address gender equality and the perception of the role of women in the Group. The results can be used to assess the impact of implemented initiatives and identify ways to improve gender equality.

The target of 22% of Level 5 and 6 positions being held by women has nearly been exceeded: at 31 December 2024, 21.4% of these positions were held by women. Executive Management suggested to the Board to increase this target to 23% by 31 December 2025. On the recommendation of the Nomination, Governance & Corporate Responsibility Committee, the Board approved this target.

In France, Act 2018-771 of 5 September 2018 on the “freedom to choose one’s professional future” introduced a score out of 100 consisting of five criteria relating to gender equality gaps and the steps taken to close them. Since 2019, the French Ministry of Labour has been publishing these scores on its website updated detailed results are also on the Group’s website. In 2024, the economic and employee unit’s (UES) total score “index” was 89 out of 100.

The Company has also published detailed results regarding the gaps in representation between men and women among senior managers and members of management bodies on its website, in compliance with the Rixain Act.

(1) Source available at: <https://www.weforum.org/publications/global-gender-gap-report-2023/>

Actions on gender equality [SI-4 including MDR-A]

Objectives	Actions	Achievements in 2024
Fostering a corporate and management culture favouring gender equality	1) Engage the community and encourage sharing of best practices internally and externally	Over 4,500 members of Employee Resource Groups (ERGs) committed to promoting gender diversity in the digital sector. 83.4% of scope: Europe and India Highlights: Overhaul of the Group's Together For Greater Balance internal platform to facilitate sharing resources, accessible to all employees. The Passer/Elles network in France, with over 350 members, will be celebrating its 10th anniversary in 2025. In Switzerland, a new ERG has been set up, with around 30 employees to date..
		2) Launch Group "Together for Greater Balance" awareness campaigns
	3) Promote female role models in tech to spark interest and contribute to raising the proportion of women studying science	Highlights: 4 th edition of the #Mujeresqueinspiran role model promotion campaign in Spain. In Italy, Sopra Steria is a partner in the STEAMiamoci project. It aims to encourage women to join STEM (Science, Technology, Mathematics and Engineering) courses and professions by promoting role models through presentations to young girls as part of various initiatives.
		4) Train all employees on gender equality issues
	5) Provide employees with a whistleblowing mechanism to all Group entities	Sexual harassment and sexist behaviour are covered by the Group whistleblowing mechanism described in Section 3.1.6, "Employee protection and trust" of this chapter.
		6) Align Group commitments with international standards through strategic partnerships
Achieving pay equity between women and men	1) Implement short- and medium-term actions to reduce existing gender pay gaps	Creation of a shared methodology to analyse gender pay gaps and identify any unjustified gaps. Corrective actions to be implemented at Human Resources Committee (HRC) meetings. Continuing to raise awareness on this topic among managers and HR staff present at HRC meetings.
	2) Encourage local initiatives to reduce gender pay gaps within countries/entities	Different measures are taken at local level to measure and reduce gender pay gaps. These measures include periodic gap analysis based on key indicators. Adjustments to promotions and compensation are made where

Objectives	Actions	Achievements in 2024
<p>Ensuring that HR processes promote equal access to opportunities, particularly in terms of recruitment and promotion, to increase the proportion of women at all levels of the Company</p>	<p>1) Set up indicators to monitor the proportion of women at all levels of the Company</p>	<p>necessary.</p> <p>Highlight:</p> <p>In the United Kingdom, a report on the gender pay gap is published annually, as required by local legislation (Equality Act 2010).</p> <p>In Germany, during the recruitment process, recruiters carry out comparative analyses of compensation at equivalent positions to ensure fairness.</p> <p>In France, a specific budget to reduce gender pay gap has been allocated over three years as part of the collective bargaining agreement on gender equality signed in January 2025.</p> <hr/> <p>Slight decrease in the proportion of women: Women now account for 32.5% of the workforce (vs 33.5% in 2023).</p> <p>Decrease in female new hires: 30.7% of new recruits were women (vs 35.1% in 2023).</p> <p>Digital skills retraining: 40.3% of scope: France and Tunisia</p> <p>Balanced ratio of men and women promoted within the Group: 34.7% of women were promoted in 2024 (vs 35.0% in 2023) and 65.3% of men.</p> <p>More women in managerial roles (Level 3, 4, 5 and 6): 26.3% were held by women (vs 26.0% in 2023).</p> <p>More women in the 10% most senior positions (Level 4, 5 and 6): 22.3% were held by women (vs 21.5% in 2023).</p> <p>More women in the 3% most senior positions (Level 5 and 6): 21.4% were held by women (vs 20.1% in 2023).</p>
	<p>2) Conduct diagnostic assessments with external experts to identify areas for improvement and assess the relevance of Sopra Steria's approach</p>	<p>Highlights:</p> <p>The Gender Equality European & International Standard (GEEIS), initially obtained by the Group in 2022, was re-obtained in 2024 after a two-year follow-up audit. This international standard established by Arborus and audited by Bureau Veritas examines HR policies from a gender equality perspective based on a common framework applicable to all types of organisations and all geographies.</p> <p>Qualitative study conducted by an external consulting firm to identify the strengths and areas for improvement in terms of gender equality at Group level, based on:</p> <ul style="list-style-type: none"> ■ individual interviews with key players from the top-management team; and ■ international group workshops with over 200 participants in 10 countries. <p>In Italy, the UNI/PdR 125:2022 certification, obtained for the first time in 2023, was reissued in 2024. The certification awarded by Accredia is based on an audit consisting of specific requirements and KPIs.</p>
<p>Increase the proportion of women in senior management positions</p>	<p>3) Support women's career development through various programmes</p>	<p>431 women supported (vs 298 women in 2023) as part of a programme aimed at increasing the proportion of women in management. Depending on the country, these programmes include training and mentoring by senior employee.</p> <p>87.9% of scope: Europe and India</p> <p>Highlight:</p> <p>In France, more than 200 female employees took part in the Start'Her and Boost'Her programmes in 2024.</p>
	<p>Implement a management system to monitor the proportion of women in senior management positions</p>	<p>Upward revision of the target for the proportion of women in Level 5 and 6 positions within the Group (23% by year-end 2025). This indicator is measured every quarter.</p>

Indicators related to gender equality [SI-9 including MDR-M]

The table below shows the indicators that Sopra Steria uses to measure and track the effectiveness of the initiatives implemented to manage the impacts, risks and opportunities relating to "Equal opportunities and diversity" (see Section 3.1.1, "Introduction to the context, material impacts, risks and opportunities" of the present chapter) and achieve associated

targets (see Section 3.1.2.2, "Targets related to the policy" of the present chapter). In particular, among the diversity factors identified in the double materiality assessment and listed in the policy, these indicators evaluate the management of impacts, risks and opportunities generated "as a result of the gender" of Group employees.

PROPORTION BY GENDER ✓

	Gender	2024		2023	
		Absolute value	%	Absolute value	%
Board of Directors	Women	8	47.1%	8	40.0%
	Men	9	52.9%	10	60.0%
Executive Committee	Women	3	18.7%	3	16.7%
	Men	13	81.2%	15	83.3%
3% most senior positions ⁽¹⁾ ✓	Women	369	21.4%	354	20.1%
	Men	1,355	78.6%	1,404	79.9%
10% most senior positions ⁽²⁾	Women	1,221	22.3%	1,180	21.5%
	Men	4,257	77.7%	4,314	78.5%
Managers ⁽³⁾	Women	3,983	26.3%	3,814	26.0%
	Men	11,173	73.7%	10,871	74.0%
Recruitment ✓	Women	2,283	30.7%	3,378	35.1%
	Men	5,153	69.3%	6,521	64.9%
Workforce ⁽⁴⁾ ✓	Women	16,589	32.5%	16,775	33.5%
	Men	34,399	67.5%	33,308	66.5%

1. Corresponds to the "top management level" as stated in ESRS SI-9: Level 5 and 6 positions.

2. Corresponds to Level 4, 5 and 6 positions.

3. Corresponds to Level 3, 4, 5 and 6 positions.

4. Acquisitions included

b. Focus on the "Compensation and employee share ownership" action plan

Compensation is a management tool based on recognising each individual's contribution to the Group's performance. It is built on the principle of fair treatment and supported by a system of personalised performance appraisals for each employee.

Guidelines pertaining to the components of compensation and its progression are common across the Group. They are described in the Human Resources policy and based on the Group Core Competency Reference Guide, the Compensation Reference

Guide and the *Employee Value Proposition*. They are structured around:

- fixed compensation, defined according to the level of responsibility consistently with the Group's Core Competency Reference Guide;
- variable compensation based on, among other things, CSR criteria: to encourage individual and collective performance for some employees such as managers, sales staff and experts;
- an international Group employee share ownership programme to further associate all employees in the Group's performance.

Compensation and employee share ownership actions [S1-4 including MDR-A]

At 31 December 2024, all the investments managed on behalf of employees accounted for 6.2% of the share capital (vs 6.5% at 31 December 2023) and 8.2% of voting rights (vs 8.2% at 31 December 2023).

The most recent *We Share* plans in 2022 and 2023 were implemented under the same conditions as previous plans deployed in 2016, 2017 and 2018. Employees benefitted from one free share for every share purchased. The offer was limited to a total of 200,000 shares: 100,000 shares purchased by employees and 100,000 matching free shares granted by Sopra Steria.

These plans rely on the Group purchasing shares on the market. They allow a permanent association of employees with the Company Project and the Group's performance. In addition to their motivational power, employee share ownership plans help foster a sense of belonging and inclusion, as around 96% of the total workforce is eligible for these Group-wide programmes.

Employee compensation is compliant with local regulations. It exceeds the minimum wage (where one exists) in the countries where the Group operates. The Group also carries out compensation surveys to ensure that the compensation is appropriate (see "adequate wage"). Additionally, depending on the country, employees benefit from certain benefits and social protection measures such as healthcare, incapacity and invalidity cover, parental leave and supplementary pension provision. Compensation principles are implemented in each entity and country in accordance with the local context and legal obligations, and taking into account changes prompted by social dialogue.

Indicators related to compensation and employee share ownership [S1-16 including MDR-M]

The Group uses the indicators presented below to measure and track the effectiveness of the initiatives implemented to manage the impacts, risks and opportunities relating to "Equal opportunities and diversity" (see Section 3.1.1, "Introduction to the context, material impacts, risks and opportunities" of the present chapter) and achieve associated targets (see Section 3.1.2.2, "Targets related to the policy" of the present chapter). In particular, these indicators aim to track and manage the impacts, risks and opportunities generated by "unequal access to promotions" among Group employees.

To ensure that data published is consistent and reliable, Sopra Steria has decided not to publish, for this first year of CSRD reporting, indicators regarding gender pay gap and total compensation ratio. Groundwork carried out with the various subsidiaries and countries while preparing data collection and publication highlighted several issues, especially the need to standardise practices between the different entities and harmonise the quality of the data reported by the countries to match definitions given in the CSRD, particularly regarding variable compensation.

To ensure that indicators published are of qualitative, reliable and representative, meet all the requirements of the CSRD and enable an effective comparison between one year and the next, the Group has started putting in place a specific action plan to facilitate future data collection for these indicators. As part of this approach, a first identification exercise covering the various types of variables and advantages existing within the Group was carried out across all countries in 2024. This process was essential to structure the data in a consistent and reliable way at the international level, while providing transparency and a standard of accuracy in line with the requirements of the CSRD and expectations of stakeholders.

c. Focus on the “Disability” action plan

The Group’s approach aimed at promoting inclusion of people with disabilities at work meets the UN Global Compact’s Sustainable Development Goals 4: “Quality education”; 9: “Industry, innovation and infrastructure”; and 10: “Reduced inequalities”. It is based on the principle of non-discrimination and aims to promote access to employment within the Group for employees with disabilities.

The Group commits to complying with legal frameworks regarding the employment of people with disabilities in the countries where it operates. The wide range of legal definitions of disability within the different countries made collecting consistent and comparable data at Group level relatively complex in 2024. An action plan has been deployed to achieve this and produce consolidated data in the medium term.

Disability-related actions [S1-4 including MDR-A]

Objective	Actions	Achievements in 2024
Promoting access to employment for people with disabilities	1) Monitor indicators related to employees with a disability in compliance with local regulations	1,370 employees with a disability Data used to calculate this indicator are collected in accordance with local legislation. In countries where data collection is prohibited by legal standards, data is obtained on a voluntary self-reporting basis guaranteeing respondents' anonymity, as part of the Great Place To Work satisfaction surveys for example. 89.2% of scope: Europe and India A total of 738 employees work with disabilities in France, including 283 women (38.35%). 3.94% of new recruits were women (vs 3.60% in 2023). 39.1% of scope: France
	2) Train recruiters in accommodating employees with disabilities	100% of recruiters trained in taking disability into account during the recruitment process. 39.1% of scope: France

Indicators related to disability [MDR-M]

Sopra Steria tracks the effectiveness of the initiatives implemented to manage the impacts, risks and opportunities relating to “Equal opportunities and diversity” (see Section 3.1.1, “Introduction to the context, material impacts, risks and opportunities” of the present chapter) and achieve associated

targets (see Section 3.1.2.2, “Targets related to the policy” of the present chapter). In particular, among the diversity factors identified in the double materiality assessment and listed in the policy, these indicators address the management of impacts, risks and opportunities generated “as a result of a disability” affecting Group employees.

d. Focus on the “LGBTQIA+” action plan

The Group’s approach aimed at promoting inclusion of LGBTQIA+ people at work meets the UN Global Compact’s Sustainable Development Goal 10: “Reduced inequalities.”

It is based on the principle of non-discrimination and has the objectives of:

- Ensure that all employees are treated equally regardless of their sexual orientation and gender identity;
- Promoting an inclusive culture for LGBTQIA+ people.

LGBTQIA+ actions [S1-4 including MDR-A]

Objective	Actions	Achievements in 2024
Ensuring that all employees are treated equally regardless of their sexual orientation and gender identity	Engage the community and promoting the sharing of good practices internally and externally	Employee Resource Groups (ERG) focusing on inclusion for LGBTQIA+ people have more than 2,900 members. 71.3% of scope: Europe and Americas
Promoting an inclusive culture for LGBTQIA+ people	1) Train and raising awareness to prevent all forms of discrimination linked to sexual orientation or gender identity	2,309 participants in training on LGBTQIA+ topics 82.1% of scope: Europe and Asia
	2) Support employees to enable everyone to express themselves fully , without having to hide their sexual orientation or gender identity at work	Guide to Transidentity in the UK.
	3) Formalise Group commitments and align them with international standards via strategic partnerships	Partnerships with external organisations working to promote inclusion of LGBTQIA+ people. Highlight: In Italy, webinars were run throughout the year in partnership with <i>Parks</i> to highlight the importance of pursuing an inclusive strategy for LGBTQIA+ employees.

Indicators related to LGBTQIA+ actions [MDR-M]

Given the sensitive and confidential nature of employee gender identity and sexual orientation, Sopra Steria measures and tracks the effectiveness of the initiatives implemented in a qualitative way, when local legislation allows, or by reporting the detail of initiatives undertaken (see the “Achievements in 2024” column of the previous table). This monitoring serves to

manage the impacts, risks and opportunities relating to “Equal opportunities and diversity” (see Section 3.1.1, “Introduction to the context, material impacts, risks and opportunities” of the present chapter) and achieve associated targets (see Section 3.1.2.2, “Targets related to the policy” of the present chapter).

e. “Intergenerational balance” action plan

Promoting intergenerational diversity within Sopra Steria is vital to ensuring an equal and sustainable vision in the long term. By taking into account perspectives from different generations, the Group prioritises more balanced decision-making and equips itself to tackle future challenges while capitalising on conclusions drawn from past experience. This strategy also contributes to efforts to attract and retain talent, as it creates an open, tolerant environment where the value of all generations is recognised.

The Group’s Intergenerational policies have the following goals:

- Achieving intergenerational balance;
- Attracting young talent;
- Facilitating a suitable transition to retirement.

These objectives address Sustainable Developments Goals 4 (“Quality education”) and 10 (“Reduced Inequalities”) of the UN Global Compact. These targets highlight the importance of ensuring that future generations can access the same resources and opportunities as current generations.

Intergenerational balance actions [S1-4 including MDR-A]

Objectives	Actions	Achievements in 2024
Achieving intergenerational balance	Maintain balance in the representation of different generations	27.5% of the workforce was under 30 years of age (compared with 29.1% in 2023) and 19.6% was over 50 (compared with 17.9% in 2023)
Attracting young talent	1) Promote jobs in the digital field to attract more young people, welcome more interns and work-linked training students, etc.	1,447 interns throughout the 2024 financial year (vs 1,312 in 2023) 68.5% of scope (Europe, Asia, Africa). 1,189 work-linked training students as of 31/12/2024 (vs 1,463 in 2023). 86.7% of scope: Europe and Africa <i>Happy Trainees</i> France: <i>Happy Trainees</i> accreditation - 6th place (down 3 places from 2023). 88% of interns and work-linked training students would recommend Sopra Steria for an internship (score: 4.05/5, vs 3.98/5 in 2023) Sopra Steria is the top-ranked digital services company in this category (1,000+ interns and work-linked training students). Highlight: The “ <i>International Student Challenge</i> ” gave engineering students from eight countries the opportunity to suggest projects involving responsible AI. Over 5,000 enrolments were recorded. 850 projects were shortlisted, and three were rewarded at an international level. Supported by experts from the Group, participants developed solutions for the environment, society, the economy and education. The challenge is built around two coaching phases to perfect the projects and integrate inclusion criteria. 78.5% of scope: Europe and Asia.
	2) Contribute to retraining in the digital field through dedicated programmes to foster access to employment	156 young people supported (140 in France and 16 in Tunisia), including 33% of women (commitment under the Numeum France “Manifesto for retraining women to work in the digital sector”). 40.3% of scope: France and Tunisia
Facilitating a suitable transition to retirement	Facilitate the transition to retirement through a specific information programme	Introduced a phased retirement system to facilitate the transition to retirement. Retirement information sessions: 1,107 participants. 47.6% of scope: Europe

Indicators related to intergenerational balance [S1-9 including MDR-M]

The table below shows the indicators that Sopra Steria uses to measure and track the effectiveness of the initiatives implemented to manage the impacts, risks and opportunities relating to “Equal opportunities and diversity” (see Section 3.1.1, “Introduction to the context, material impacts, risks and opportunities” of the present chapter) and achieve associated targets (see Section 3.1.2.2, “Targets related to the policy” of the present chapter). In particular, among the diversity factors identified in the double materiality assessment and listed in

the policy, these indicators address the management of impacts, risks and opportunities generated “as a result of the age” of Group employees.

The average age was 39.4 in 2024, compared to 38.9 in 2023. The age pyramid below shows a breakdown of the Group’s workforce (excluding acquisitions) by age. Local differences chiefly reflect the nature of the Group’s main activities in each country.

WORKFORCE BY AGE ✓

	2024	2023
<30	27.5%	29.1%
30-50	52.9%	53.0%
>50	19.6%	17.9%

AGE PYRAMID ⁽¹⁾



(1) The calculation method includes employees hired in financial year 2024.

3.1.5. EMPLOYEE PROTECTION AND TRUST

3.1.5.1. Employee protection and trust policy [SI-1 including MDR-P]

Accordingly to UN Global Compact’s Sustainable Development Goals 3: “Good health and well-being”, and 8: “Decent work and economic growth”, the Group’s ethical principles are laid down in its Code of Ethics (see Section 4.1.3, “Policies related to business conduct” of the present chapter), and cover all its activities, entities and countries where it operates. They are based on the observance of fundamental principles and rights defined by international standards. Within this framework, Sopra Steria undertakes to:

- combat child labour and exploitation, forced labour and any other form of compulsory labour and human trafficking;
- comply with labour law, any applicable international occupational health and safety standard and regulation, and collective bargaining agreements in each country where the Group operates;

- create a safe, healthy and supportive working environment and combat all forms of discrimination and harassment;
- uphold the freedom of expression and of association and the exercise of trade union rights in countries where it is regulated by law.

These principles are underpinned by a global approach aiming to foster a safe and healthy work environment for all employees, where diversity is respected. It is based on ensuring fair treatment and combatting all forms of discrimination and harassment. The Group is particularly committed to respecting the principles of equality, diversity and non-discrimination, starting with the recruitment process and throughout employees’ careers. Sopra Steria is committed to safeguarding the health, safety and work-life balance of each of its employees and ensuring that everyone is treated with dignity and respect at work. This approach is described in the Human Resources policy (see Section 3.1.2, “General Human Resources policy” of the present chapter).

These combined approaches provide a response to the material impacts, risks and opportunities with respect to human rights and quality of life at work-life, in particular work-life balance, by tracking and pursuing the following objectives:

- foster working conditions that promote employee fulfilment, particularly working at a healthy pace and employees' work-life balance;
- prevent any type of discrimination, harassment and violence at work as well as psychological risks;

- ensure the appropriate management of incidents of discrimination, harassment and violence at work as well as psychological risks.

Oversight of these objectives is under the responsibility of Executive Management and involves all the Group's functional and operational departments. Accordingly to each department's expertise, Human Resources Department, Sustainability and Corporate Responsibility Department and the Internal Control Department work together to define policies, deploy them and track their effectiveness.

3.1.5.2. Actions in employee protection and trust [S1-4including MDR-A]

Objectives	Actions	Achievements in 2024
Promote working conditions under which employees can thrive, in particular an appropriate pace of work and work-life balance	1) Adopt hybrid work measures on a long-term basis according to local specificities and client needs	At least 2 days' remote working per week in all geographies, depending on the context. 100% of scope: Group Collective bargaining agreement on remote working in France and "Best Practices Guide to Remote Working" 39.1% of scope: France
	2) Promote the right to disconnect for all employees	Signatory of the "Right to Disconnect" Charter 69.9% of scope: Austria, Belgium, Canada, France, Germany, Hong Kong, Italy, Luxembourg, Spain, Sweden, United Kingdom
	3) Track the performance of policies deployed as well as employee engagement and satisfaction through both Group-wide and local surveys	The engagement and satisfaction of Group employees is measured via the <i>Great Place To Work</i> survey. The schedule was revised in 2024, so that the next survey would take place Q2 of 2025 (see Section 3.1.2.3, "Tracking performance of HR policy through employee engagement and satisfaction" of the present chapter).
	4) Support employees during parenthood by offering them solutions adapted to their needs	Collective bargaining agreement in favour of gender equality signed in January 2025 in France for three years. Signatory to the National Corporate Parenthood Charter (since 2022). Childcare support scheme. 49.5% of scope: France and India
	5) Take into account employees' specific situations by allowing flexibility in the way work is organized	Flexible working hours and mandatory attendance times. Voluntary part-time working for employees on permanent contracts: 5.9% (vs 5.9% in 2023). Part-time working is never mandatory. Leave donation scheme for employees who are caregivers or in the event of a death in the family (child or dependent spouse). 39.1% of scope: France
	6) Offer employees a social protection scheme	Social protection measures vary between entities: compensation continuance during parental leave or invalidity, unemployment benefits, retirement plan, etc. 100% of scope: Group
Preventing any type of discrimination, harassment and violence at work as well as psychological	1) Train employees and raise awareness on the principles of non-discrimination and the prevention of occupational risks (including psychological risks)	Guide to preventing sexual harassment and sexist behaviour at work, available on the intranet. 39.1% of scope: France

Objectives	Actions	Achievements in 2024
risks	2) Provide employees with assistance systems and a network of professionals to tackle on-the-ground issues	<p>17,846 employees trained in health, safety and well-being at work topics (vs 17,538 in 2023).</p> <p>98.3% of scope: Europe</p> <p>Guide to preventing psychological risks, available on the intranet.</p> <p>39.1% of scope: France</p> <hr/> <p>An independent psychological support unit that is always available, anonymous, confidential and free of charge.</p> <p>49.5% of scope: France and India</p> <p>Global assistance programme providing travel insurance and repatriation to expatriate employees and employees on business travel.</p> <p>100% of scope: Group</p> <p>Network of professionals available to employees: social workers, nurses, occupational health staff, ergonomics specialists, advisors, managers, employee representatives.</p> <p>100% of scope: Group</p>
	3) Manage teams supportively and value day-to-day work	<p>Training programme and tools to support managers (hybrid working, practical guides, coaching, etc.).</p> <p>39.1% of scope: France</p>
	Ensuring the appropriate management of incidents of discrimination, harassment and violence at work as well as psychological risks	Provide employees with a whistleblowing system in all Group entities

Details of the “TechCare Programme” action plan

Training and awareness-raising programme TechCare aims to prevent accidents, improve health and safety and promote workplace well-being and work-life balance. This multimodal programme (consisting of virtual classes, *e-learning*, webinars, guides, etc.) is tailored to various target audiences (recruiters, employees, managers, psychological risks contacts, assistants, etc.). It is structured around three key areas:

- Health and safety to prevent physical and psychological risks: fire safety, to do's in the event of an accident, working on a screen, preventing psychological risks, etc.;
- Well-being at work to guarantee a healthy work environment, encouraging employees to engage in physical activity and sports, take care of themselves and others, and manage their emotions through a range of topics:

relaxation, ergonomics and yoga workshops, and webinars on how to reduce the negative effects of stress, sedentary behaviours, screen work and repetitive movements, as well as learning to disconnect;

- Supporting new hybrid working models: remote and on-site management.

This programme has been strengthened in France with the addition of the “Prevention passport”, which consists of five e-learning courses on identifying and preventing high-risk situations. The topics covered were: road safety, screen work, fire safety, risk prevention and psychological risks. The Group is committed to protecting the mental health of its employees. A guide to preventing psychological risks is available on the intranet.

3.1.5.3. Indicators relating to employee protection and trust [S1-15 and S1-17 including MDR-M]

EMPLOYEES ENTITLED TO FAMILY LEAVE

Scope/Topic	2024
Employees eligible for family related leave in the Group ⁽¹⁾	100%

(1) 100% of scope: Group

EMPLOYEES WHO HAVE TAKEN FAMILY LEAVE IN FRANCE ⁽¹⁾

Scope/Topic	2024
Proportion of employees who have taken family related leave	5.4%
Proportion of women who have taken family related leave	45.4%
Proportion of men who have taken family related leave	54.6%

(1) 31% of Group scope (Sopra Steria Group SA, Sopra Solutions, Sopra Steria I2S, Galiff and 2MoRO).

To guarantee the publication of reliable and accurate information, Sopra Steria has chosen not to publish indicators relating to the proportion of employees who have taken family leave on a Group scope in this first year of CSRD reporting. This reflects the Group's commitment to standardizing reporting practices in order to ensure the reliability of data relating to this indicator across all the countries where it operates. In the interest of transparency on

this first year of CSRD reporting, the Group has nevertheless chosen to publish this data on a partial French scope, which accounted for 31% of the Group's workforce in 2024. The Group is currently implementing an action plan to collect information throughout the rest of the countries where it operates, with the aim of publishing consolidated data in the coming years.

INCIDENTS AND COMPLAINTS

Scope/Topic (France)	Number of alerts
France	40
Of which: Discrimination	5
Of which: Harassment	27
Other	8

In France, alert monitoring and the data collection process are under the responsibility of the Social Legal Department, through a regularly updated follow-up file.

Alerts relating to human rights violations are handled by the Internal Control Department (see Section 4.2.1, “Duty of vigilance and vigilance plan” of the present chapter).

To guarantee the publication of reliable and accurate information, Sopra Steria has chosen not to publish indicators relating to registered alerts and undertaken investigations on a Group scope in this first year of CSRD reporting. This reflects the Group's commitment to standardizing reporting practices in order to ensure the reliability of data relating to this indicator across all the countries in which it operates.

It is important to take into account the variety of local alert mechanisms that exist according to each country's context culture, business sector, employee awareness and internal policies. Furthermore, methods for collecting and processing alerts may vary from one entity and/or subsidiary to another.

These differences may be due to varying legislative framework or the use of external service providers to process alerts. These factors complexify the consolidation and analysis of reliable and comparable data Group-wide, at this stage, as there is no global tool for consolidating such data at Group level. In the interest of transparency on this first year of CSRD reporting, the Group has nevertheless chosen to publish this data on France's scope, which accounted for 39.1% of the Group's workforce in 2024. The Group is currently implementing an action plan to collect information throughout the rest of the countries where it operates, with the aim of publishing consolidated data in the coming years.

HEALTH AND SAFETY

Indicators – France ⁽¹⁾

	2024 ⁽²⁾	2023
Absenteeism rate (%)	2.7	2.5
Occupational illnesses (number)	1	1
Frequency rate of workplace accidents	2.10	2.62
Severity rate of workplace accidents	0.055	0.047

(1) 39.1% of scope: France

(2) The scope of the reporting does not include Sopra Banking Software.

To guarantee the publication of reliable and accurate information, Sopra Steria has chosen not to publish indicators relating to health and safety on a Group scope in this first year of CSRD reporting. In the interest of transparency, the

Group has nevertheless chosen to publish this data on France's scope, which accounted for 39.1% of the Group's workforce in 2024.

3.1.6. SOCIAL DIALOGUE

3.1.6.1. Policy related to the promotion of social dialogue

[S1-1 including MDR-P]

Social dialogue is a key driver of performance and engagement, promoting an economy serving a supportive collective aligned with the Group's values. The Group's membership to the UN Global Compact reaffirms its commitment to uphold freedom of association, to exercise trade union rights, to recognise the right of collective bargaining and to protect employee representatives. This commitment is based on ILO conventions and compliance with regulation implemented in each country where the Group operates. It is embedded in the Group's Code of Ethics, which is available in the "Ethics and Compliance" section of the Group's website - www.soprasteria.com - and thus accessible to all stakeholders.

Related to these commitments, the "Social dialogue" section of Sopra Steria's Human Resources policy covers matters relating to the Company's strategy and its business, financial and employee policy. It is aligned with Sustainable Development Goal 8: "Decent work and economic growth." This approach addresses the material impacts, risks and opportunities with respect to equal opportunities and diversity, in particular by tracking and pursuing the following objectives:

- Strengthen collaboration with employee representatives in order to anticipate regulatory and organisational changes;
- Establish regular and constructive dialogue with employee representative bodies at Group level.

Responsibility for labour relations lies with the Chief Executive Officer and the Human Resources Directors in each country. Local representatives are responsible for:

- holding regular updates with employee representatives to respond to employees' expectations;
- establishing all bodies required by legislation in force in their country.

Employee representatives are involved in setting priorities with regards to social dialogue. Social dialogue is monitored for effectiveness through regular discussions between stakeholders, drawing on feedbacks from employees and their representatives. A quantitative target will be set in the coming years. These discussions provide a mechanism for assessing the effectiveness of actions taken and identifying areas for improvement to ensure a collaborative and evolving approach.

This approach is part of an ongoing process aimed at reinforcing the Group's social governance while maintaining a balance between employees' expectations and the company's strategic imperatives. It is part of the general Human Resources policy and is shared with the relevant stakeholders according to the same principles.

3.1.6.2. Actions related to social dialogue [S1-4 including MDR-A]

The Group seeks to implement measures intended to improve relations at work, including in countries with no institutional framework, ensuring the recognition of employee representatives' status.

In the event of reorganisational projects, Group entities make sure to lead change and guide transformation in collaboration with employee representatives. Therefore, entities can use various supporting and development mechanisms such as internal career mobility and trainings. Topics covered by collective bargaining agreements increase employees' sense of belonging, improve working conditions, ensure all employees are committed to the Company Project and contribute overcoming transformation challenges.

In Europe, an agreement was signed in 2022 to create a European Works Council (EWC) for the Group. Established in 2023, the EWC is the European body of employee representation. The council met twice in 2024 to ensure the right to information regarding cross-border subjects for employees in the European Union and European Economic Area.

3.1.6.3. Indicators related to social dialogue [S1-8 including MDR-M]

COLLECTIVE BARGAINING AGREEMENTS

Collective bargaining agreements	Achievements in 2024
Scope covered by a company-wide agreement	55.1% of employees covered in 2024

COLLECTIVE BARGAINING COVERAGE

The following social dialogue indicators cover countries with more than 50 employees and representing more than 10% of the total workforce. Countries that fit these criteria are France, India and the United Kingdom.

Coverage rate	Collective bargaining coverage	Social dialogue
% of employees covered	Employees - EEA ⁽¹⁾ (for countries with >50 employees representing >10% total employees)	Employees - Non-EEA (estimate for regions with >50 employees representing >10% total employees)
		Workplace representation (EEA only) (for countries with >50 employees representing >10% total employees)
0-19%	-	India, United Kingdom
20-39%	-	-
40-59%	-	-
60-79%	-	-
80-100%	France	France

(1) European Economic Area

3.1.7. INFORMATION BEYOND MATERIALITY

Supporting people with disabilities is a key element of Sopra Steria's diversity, equity and inclusion approach. The Group's commitment to this cause is reflected by its membership in the ILO *Global Business and Disability Network*, joined in 2021. Disability-related issues are currently close to the impact materiality threshold and could exceed it in coming years. Consequently, the Group decided to include a section focusing

on disability in the sustainability report. The Group strongly believes in promoting access to jobs for people with disabilities and enabling them to remain in employment through concrete and long-term initiatives within the different entities. The table below shows actions and achievements at the local scale in 2024.

Actions	Achievements in 2024
Facilitating access to higher education for young people with disabilities	135 secondary school students supported through the HandiTutorat annual academic tutoring programme (more than 580 students have received support since 2013). 25 grants awarded to students with disabilities through the annual programme, 80% of grant applications were approved. 39.1% of scope: France
Supporting employees with disabilities through a specific feedback and support plan	Year-round listening and supporting plan for employees with disabilities. More than 2,317 ongoing compensatory measures to mitigate the impact of a disability in France. In 2024, over 560 employees with disabilities received support from Mission Handicap, the Group's disability task force. 65 disability officers acted as local representatives of Mission Handicap. 39.1% of scope: France
Working with entities specialised in employing staff with disabilities in order to be a leading responsible partner and prioritise committed suppliers	Facilitate collaboration through co-contracting and/or subcontracting with the sheltered employment sector (STPA): <ul style="list-style-type: none"> ■ Purchase procedure in favour of STPA companies; ■ Catalogue of STPA suppliers; ■ Partnership with <i>Union Nationale des Entreprises Adaptées</i>; ■ 100% of buyers trained in purchasing practices taking equal opportunities into account. 39.1% of scope: France
Encouraging innovation to make daily life easier for people with disabilities	In France, Sopra Steria has been supporting innovation in favour of people with disabilities by sponsoring the annual Digital Innovation prize at the Handitech Trophy awards since 2017. In 2024, the prize was awarded to Reeflect, a startup that has developed an intelligent alert system for deaf or hearing-impaired people. 39.1% of scope: France

Actions

Achievements in 2024

Training and raising awareness to foster access to employment for people with disabilities

9,771 participants to trainings on disability-related topics.
94.8% of scope: Europe, Asia, Africa

Highlight:

In France, employee awareness is raised through annual Handi-Tour campaigns (with awareness workshops at eight branches led by HandiSport experts) and HanDigital Week (2 live events on the topics of “Neurodiversity at Sopra Steria” and “AI and disability: What’s the state of play?”: over 1,200 employees attended).

39.1% of scope: France

Formalising Group commitments and aligning them with international standards via strategic partnerships

Member of the International Labour Organization’s (ILO) Global Business and Disability Network (GBDN) since 2021.

100% of scope: Group

Partnerships with external organisations working to promote inclusion of people with disabilities in the workplace.

71.9% of scope: Europe.

Highlights:

In France, following the end of the 2021-2023 company-level agreement promoting employment of people with disabilities, a new agreement was signed for the 2024-2026 period.

In the United Kingdom, Disability Confident Leader accreditation at Level 3 of the Disability Confident scheme was obtained in 2024. Sopra Steria joined the scheme at Level 1 in 2019 and obtained Level 2 in 2022. Disability Confident is a British government scheme encouraging employers to adopt inclusive practices for people with disabilities. It encompasses three levels of recognition reflecting the organisation’s maturity in terms of inclusion of people with disabilities.

Promoting the sharing of best practices internally and externally

Employee Resource Groups (ERG) focusing on disability have more than 900 members.

65.0% of scope: Europe.

Highlight:

Global launch in late 2024 of the *Global Business & Disability Network’s* self-evaluation tool designed by the ILO enabling countries to assess how issues linked to disability are addressed within the company and to evaluate their maturity level regarding disability, particularly in regards to local regulations.

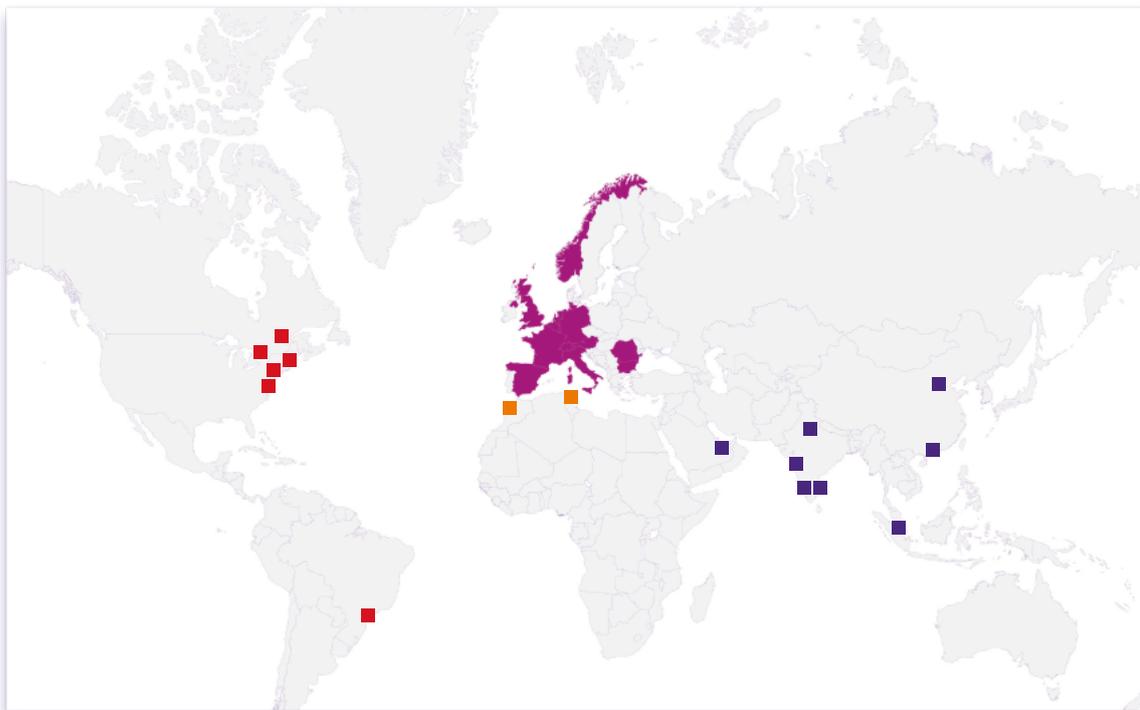
99.6% of scope: Group.

3.2. Local communities [S3]

3.2.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [S3-SBM-3]

Sopra Steria's business model and strategy make it an important regional player, inserted in local economies and communities. Firstly, it operates in more than 30 countries with 164 offices and almost 51,000 staff across the world, making Sopra Steria one of Europe's five leading players in the consulting and digital services sector. On the other hand, the company strategy can only be implemented successfully if there is a close relationship between the regions and the local residents, whether this be to attract and retain employees, develop skills centres or interact with partners' local communities. As a result, Sopra Steria's own operations and activities have an impact on the local communities in each of the regions where the business operates. Sopra Steria's regional network enables the Group to have a positive impact on the inhabitants of the towns and areas in which it operates by contributing to local economic, social, educational and non-profit structures.

MAP OF SOPRA STERIA REGIONAL ENTITIES



Number of sites by continent and by country:



America: 6

Brazil: 1
Canada: 2
USA: 3



Africa: 2

Morocco: 1
Tunisia: 1



Europe: 147

Germany: 16
Austria: 1
Belgium: 6
Bulgaria: 1
Denmark: 1
Spain: 9
France: 57
Ireland: 1
Italy: 6
Luxembourg: 3

Norway: 9
Netherlands: 4
Poland: 2
Romania: 1
United Kingdom: 20
Sweden: 4
Switzerland: 5



Asia: 9

China: 1
United Arab Emirates: 1
Hong Kong: 1
India: 5
Singapore: 1

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES FOR LOCAL COMMUNITIES

Description of the materiality of “Solidarity and volunteering” for Sopra Steria (ESRS S3)	Time horizon under consideration	Value chain activity giving rise to the IRO
Positive impact Support for the regions where the Group operates through solidarity initiatives, in particular in the field of digital inclusion and education, thanks to longstanding partnerships with non-profits and enhanced employee corporate volunteering to the benefit of communities.	Short term	Sopra Steria’s own operations
Description of the materiality of “Regional presence” for Sopra Steria (ESRS S3)	Time horizon under consideration	Value chain activity giving rise to the IRO
Positive impact Support for regional development and resilience in particular by creating direct and indirect jobs and through interactions initiated with external stakeholders within local ecosystems.	Short term	Sopra Steria’s own operations

Section 1, “General information” (ESRS 2) in Chapter 4 of this document includes local communities in its scope of disclosure.

3.2.2. SOLIDARITY AND VOLUNTEERING

3.2.2.1. Policy related to solidarity and volunteering [S3-1 including MDR-P]

As a digital services and consulting company made up mainly of engineering graduates, Sopra Steria is committed to support digital inclusion and education, particularly among the most vulnerable communities (disadvantaged and socially marginalised populations, elderly and young people, etc.). The Group has a longstanding solidarity programme supporting charitable organisations and social innovation projects. The goal is to contribute to making the benefits of digital technology accessible and shared by everyone and to bridge the digital gap as a means of alleviating the social divide. To this end, employee volunteering is encouraged by the company.

More specifically, Sopra Steria’s solidarity policy aims to achieve the following objectives:

- Digital inclusion: access to digital equipment and services that provide access to information and essential needs;
- Education and raising awareness on the challenges and uses of digital technology.

These targets contribute either directly or indirectly to several of the United Nations Sustainable Development Goals (SDGs): SDG 1: “No poverty”; SDG 3: “Good health and well-being”; SDG 4: “Quality education”; SDG 5: “Gender equality”; SDG 8: “Decent work and economic growth”; SDG 10: “Reduced inequalities”. Sopra Steria’s approach to respecting and protecting human rights, particularly with regards to local communities, is described in the introductory inset of Section 3, “Social information”, of this chapter, and in Section 4.2, “Due diligence”.

The vast majority of Sopra Steria countries and entities (representing 96% of the Group’s workforce) are involved in this collective solidarity endeavour, which they enrich by adapting it to local challenges and needs. For example, initiatives in India prioritise access to education (including scientific and IT-related subjects) as well as health and hygiene. In the United Kingdom, the solidarity policy is part of an approach known as “Social Value”, which also incorporates clients (under the Social Value Act).

Certain subsidiaries, such as Galitt, or Sopra HR Software, are aware of the Group’s policy, but have not yet translated it into their own specific initiatives. CS Group and Ordina, which recently joined the Group, are gradually embracing the solidarity policy.

The Group has two foundations, located in France and India, and is setting up sponsorship programmes and partnerships with public interest organisations in most of the countries in which it operates. The Group’s solidarity policy is bolstered by the corporate volunteering programme which invites employees to put their skills to work in the public interest (volunteering platforms are available in France, Germany and the United Kingdom). On certain occasions, the Group also involves its clients, schools and institutional partners in its solidarity initiatives.

In 2024, an initiative was launched to develop the solidarity policy in order to strengthen its coherence and its positive social impact at a Group level. In this context, the Group conducted an internal survey across a variety of employee profiles (from operational engineers to the Group’s CEO), and simultaneously an external analysis with corporate philanthropy experts, which were followed by an ideation workshop. The project will continue in 2025 with the revision of the solidarity policy to incorporate a positioning that is more focused on long-term projects aimed at a targeted group of recipients. In addition, the Group intends progressively to roll out a new international solidarity programme involving several countries.

The solidarity policy is led and supervised at Group level by the Sustainability & Corporate Social Responsibility Department. The policy’s priorities and resources are approved by the Executive Management and the Executive Committee.

From an operational perspective, programmes are deployed and coordinated by the Solidarity & Volunteering team, which has two FTE⁽¹⁾ staff and is supported by the Communications Department. The team is also supported by a network of 25 Solidarity officers, present in the different countries and subsidiaries, tasked with identifying and implementing national and local initiatives. A committee coordinating Solidarity officers meets every two months to oversee cross-cutting programmes and share best practices.

(1) Full-time equivalent

The solidarity policy is communicated externally via a dedicated page on Sopra Steria Group's website (<https://www.soprasteria.com/about-us/corporate-responsibility/community-page>) and internally through regular posts on the company's social media network, news articles and a dedicated page on the intranet. For example, the policy was presented to financial analysts and the Group's investors at the Capital Markets Day held in December 2024. The Sopra Steria-Institut de France Foundation also has a dedicated website.

In addition, Sopra Steria maintains a regular and direct dialogue with the non-profit ecosystem. It participates in events centred on engagement, meets with representatives from non-profits and stays up to date on how supported projects are progressing over the long term.

These exchanges are particularly useful to enhance understanding of the needs on the ground and within the structures supported. For example, the team in Spain redirected its support to the "Territorio Joven" project in response to the needs of its partner, the Balia Foundation. In 2024 they co-created and rolled out a new programme of initiatives in high schools that went beyond academic tutoring by proposing to Sopra Steria employees to use their specific skills (cybersecurity, AI, etc.) to help the people supported by the partner foundation.

All donations made directly by the Group or by its entities, either in cash or in kind, are subject to compliance checks and ethical scrutiny to prevent all forms of conflicts of interest. Before any payment can be made, donations must be declared through a single, common process available to all employees to obtain the approval of the Group Solidarity officer and the Internal Control Department.

3.2.2.2. Targets related to solidarity and volunteering [S3-5 including MDR-T]

Sopra Steria Group has set qualitative social impact targets, which guide the solidarity policy. For each initiative undertaken, progress is evaluated at least once a year, in comparison with the launch of the project and/or the progress made during the previous year.

Each entity is responsible for setting impact objectives corresponding to the initiatives implemented locally. Group-level quantitative social and societal impact targets can be set starting in 2025, in line with the goals described above, the verifiability requirements and the practices and capabilities of the non-profits we support. The lack of a consolidated target is partly due to the difficulty of recording the social and societal impact of supported projects in a uniform, quantitative and objective way while taking into account each local context and each type of initiative implemented.

In addition, Sopra Steria Group has set a target for 2028 of involving at least 10% of its employees in social, societal or environmental issues through engagement programmes for civil society or the company's internal engagement communities called *Employee Resource Groups* (ERGs). To be achieved, this objective must be based on internal processes capable of identifying and recognising all solidarity and volunteering initiatives undertaken by Group employees.

3.2.2.3. Solidarity and volunteering initiatives [S3-4 including MDR-A]

Every country or subsidiary implements the policy set by the Group independently, selecting the initiatives which will have the most impact in each region. This level of decentralisation is a prerequisite for the implementation of actions consistent with local priorities and needs. It firmly anchors them in the

local community while facilitating cross-cutting programmes through which employees can make a tangible difference to the projects supported by the organisation.

To this end, every entity makes and is responsible for its own budgeting decisions concerning solidarity initiatives, as well as monitoring the indicators set for each initiative.

Sopra Steria has a particularly strong commitment to three solidarity programmes which are exemplary in terms of their cross-functional nature and/or the Group's longstanding involvement with them, as presented below:

International Volunteer Days (IVD) volunteering campaign

Every year since 2019, the Group and its employees have taken part in the UN International Volunteer Day. In 2024, an expanded campaign called "International Volunteer Days" was launched by the Group's Executive Management starting in July. It lasted several months, involving 12 countries (Belgium, France, Germany, India, Italy, the Netherlands, Norway, Poland, Spain, Sweden, Switzerland, the United Kingdom) and two subsidiaries (Sopra Banking Software and CIMPA).

It champions volunteering by the Group's employees, in order to support digital technology for education and inclusion-related purposes. The 2024 campaign involved over 400 employees, supporting 80 high-impact projects. More than 3,200 *pro bono* hours were donated, benefiting more than 24,000 vulnerable people at risk of social and/or digital exclusion.

Each country and subsidiary adapted the IVD campaign to its own partnerships, engagement initiatives and local circumstances.

The campaign ended on 5 December 2024, UN International Volunteer Day, with an internal event held for all the Group's employees with non-profits and participating employees given a platform to share their insights.

Sopra Steria-Institut de France Foundation

The Foundation, established in 2001 with the backing of the Institut de France, is a longstanding pillar of Sopra Steria's solidarity policy. It aims to harness digital technology for the benefit of people and the environment in France in two ways:

- Support for young positive-impact entrepreneurs with the *Prix Entreprendre pour demain* (Entrepreneurship for tomorrow Award);
- Support in the form of financial and human resources for non-profit projects on the basis of an annual commitment, often renewed.

The projects supported by the Foundation help promote education and digital inclusion. They are sponsored by volunteer employees who share their skills to benefit vulnerable populations at risk of social and/or digital exclusion. The Foundation provided its backing to five non-profit projects in 2024:

- The introduction of robot challenges at primary schools partnering with the La main à la pâte Foundation, plus tutorials for teachers – foundation supported since 2021;
- Training in generative AI for young people (NEETs) receiving access-to-work and social integration support from the Falret Foundation – non-profit supported since 2023;
- Continued backing for the roll-out of Adiléos solutions to social organisations combating general exclusion – non-profit supported since it was founded in 2014;
- The revamping of the FNSF website (French national federation for solidarity with women), including security improvements – non-profit supported for the third time since 2019;

SUSTAINABILITY REPORT

Social information

- Development of the Clic&Moi academy helping seniors embrace digital technology, a project rooted in the social and solidarity economy and winner of the 2021 Entrepreneurship for tomorrow Award.

Sopra Steria India Foundation's educational programme

Since 2009, the Sopra Steria India Foundation has worked to combat poverty and support empowerment for young people from disadvantaged backgrounds, with an emphasis on access to education for girls. The Foundation runs a full education programme in primary and secondary schools, in both urban and rural areas, based on four principles:

- Access to high-quality education, which is achieved for example by setting up shared libraries, distributing basic educational equipment and covering school fees to ensure that the education of the students worst affected by hardship is not interrupted. In addition, top-performing students may be awarded higher education grants financed by the Sopra Steria Scholarship Programme, providing support over 3, 4 or 5 years depending on the field of study chosen.
- Access to digital learning resources for all students, including girls. To this end, partner schools are equipped with computer labs, smart interactive LED whiteboards, and STEM labs.
- Awareness-raising about health and hygiene, in particular for adolescent girls, with distributions of sanitary towels, the construction and renovation of school toilets and information sessions covering biological, hormonal and emotional development, including basic sex education. In

2024, more than 6,000 pupils benefitted from these campaigns.

- The development of environmental responsibility, with a wide-reaching programme encompassing the installation of solar panels in schools, planting trees, electronic waste recycling initiatives, the introduction of composting facilities and awareness-raising workshops focusing on environmental topics, facilitated by Sopra Steria staff for students.

The programme supported 47,375 disadvantaged children and young people in 2024.

The initiatives organised are chosen based on an annual evaluation of the needs of partner schools. They include support for non-profits with specialised expertise, regular support from Sopra Steria employees on a voluntary basis and collaboration with other Group countries. In 2024, four German staff members shared IT knowledge, putting their competency in English to use to talk about their day-to-day work with over 700 students. This year, Germany also financed two Sopra Steria India Foundation projects to the value of €12,000.

The following table shows the flagship initiatives in each country, illustrating some of the solidarity activities carried out at the local level by the Group's entities. This is not a complete list; the examples given reflect the projects in which the Group's employees were particularly involved and contributed to the shared objectives of digital inclusion and education.

EXAMPLES OF SOLIDARITY AND VOLUNTEERING ACTIVITIES IN 2024

Scope	Description of a flagship initiative	People supported	Impact
Spain	Sopra Steria employees spoke at secondary schools participating in the "Territorio Joven" programme to make digital jobs more accessible for young people supported by the Balía Foundation for Children.	Teenagers (aged 13 to 17) disadvantaged by educational, personal and/or social inequalities	Efforts to protect against academic failure and social skills development for 83 young people at risk of dropping out
United Kingdom	The TeenTech partnership directly supported British students taking part in the TeenTech Awards: Sopra Steria staff assisted them in developing their innovative ideas and putting the finishing touches to their presentations and also sat on the judges panel to select the winners	British students	58 projects supported. Sat on the judging panel for three different categories (Best Innovation, Best use of AI and Patient Safety)
France	2024 Prix Entreprenre pour Demain (Entrepreneurship for tomorrow) award given by the Sopra Steria-Institut de France Foundation to the Glaaster project, which breaks down barriers to reading for young people with dyslexia and related disorders by adapting all types of documents to their specific needs	Students and young entrepreneurs with projects that harness digital technology for the benefit of people	Over 1,000 users on the Glaaster platform at the start of the academic year in September 2024. Platform rolled out at 3 higher-education institutions
Scandinavia (Norway & Sweden)	Organisation of The Challenge, a fundraising campaign run by employees for the benefit of the Norwegian Refugee Council's (NRC) Better Learning programme, which provides both educational methods and psychosocial support all on a mobile app	Children and teenagers with post-traumatic stress disorders as a result of war or forced migration	9 cities involved 50 volunteer employees involved in fundraising activities NOK550,000 (€46,800) raised by employees

Scope	Description of a flagship initiative	People supported	Impact
India	The Sopra Steria Scholarship Programme offers scholarships to students from the Sopra Steria India Foundation who are going on to higher education	Students from disadvantaged backgrounds receiving support from the Sopra Steria India Foundation	128 scholarship students in 2024, out of a total of 906
Italy	Development of an application enabling members of the Sant'Egidio non-profit, which aims to combat poverty and exclusion, to better organise the educational and extracurricular activities of children receiving support	People indirectly supported: children and young people who have been disadvantaged or at risk of social exclusion or academic failure	400 Sant'Egidio members who use the app to manage their charitable activities in the 20 partner schools in Rome
Belgium	Workshops raising awareness about online and social media risks held in primary schools with the Child Focus non-profit.	Primary school children	Workshops run by Sopra Steria employees at 12 schools, raising awareness among 200 children
Netherlands	Sopra Steria employees' participation in several training workshops held by JINC International to provide an introduction to coding and talk about their careers.	Primary school children	19 workshops run by 17 Sopra Steria employees, reaching 183 children

The initiatives taken in the countries where the Group is present are usually renewed from one year to another in order to ensure long-term support. For instance, the Group

has supported the Balia Foundation since 2015, the Die Arche non-profit since 2018 and Child Focus non-profit since 2020.

Methodology for tracking project progress

Progress for supported projects is regularly tracked by the countries' Solidarity coordinators by various means specific to them. It is shared with the Group's Sustainability & Corporate Social Responsibility (SCSR) Department and a community of Solidarity coordinators during the dedicated coordination committee meetings that take place every two months or at bilateral monitoring meetings.

On a national scale, progress may be tracked through:

- Regular reporting, generally on a monthly basis, based on the data collected through volunteering platforms (United Kingdom, France, Germany);

- Regular monitoring committee meetings with the heads of the non-profit projects and/or the Sopra Steria employees who act as Solidarity policy ambassadors within their entity of employment;
- Regular written reports by the non-profits;
- Informal conversations with the non-profits supported and in some cases with the people they assist, especially during events within the country's solidarity ecosystem.

3.2.2.4. Solidarity and volunteering indicators [MDR-M]

GROUP SOLIDARITY AND VOLUNTEERING

Achievements	2024
Number of solidarity projects supported	157
Number of non-profit organisations supported	994
Number of people supported	50,890
Number of volunteering employees	+1,910
of which: Proportion <i>pro bono</i> involvement (during working time)	49.5%
of which: Proportion volunteer involvement (outside of working time)	50.5%

A methodological framework for the indicators used to measure solidarity actions was introduced in 2024, with the aim of comparing them over the coming years. The 2024 indicators exclude Sopra Banking Software, sold on 2 September 2024, which represented around 15 projects and 100 participating employees.

Methodology for tracking indicators

Progress indicators are monitored and passed on by each entity Solidarity officer before being consolidated at Group level by the Sustainability & Corporate Social Responsibility Department.

Each year annual reports on the activities and budgets of the Sopra Steria-Institut de France Foundation and the Sopra Steria India Foundation are signed off by the Board of Directors, in accordance with their statuses.

Note on the number of employees involved

The working hours committed by employees to these projects are monitored in exactly the same way as it is for all their other professional activities. Conversely, the data concerning the volunteering commitment made by employees outside of working time is based on figures provided by the employees themselves on a voluntary basis.

Note on the number of people supported

The Entities rely on actual numbers provided by the non-profit or the employee volunteer or on a realistic estimate (e.g. based on the number of workshops run by the employees). The information available remains incomplete and needs to be further analysed to help entities take standardised measurements for this indicator.

3.2.3. REGIONAL PRESENCE

3.2.3.1. Regional presence policy [S3-1 including MDR-P]

Since its creation in 1968, the Group has been intrinsically linked to its regional presence, as demonstrated by its decision to maintain its registered office in Annecy. Proximity with stakeholders, particularly employees and clients, is a core value for the Group. As a result, the Group has established a significant presence in the main geographic areas in which it operates. This special relationship has been strengthened over the years thanks to the in-depth knowledge, ongoing support, development and resilience of the regions in which it operates.

The Group's approach aims to optimise its positive impact on these regions. It is adapted for the country depending on the size of the business there and the specificities of the local economy. Country managers are autonomous when choosing their action plans. The Group's Executive Committee includes representatives of the four main regions where the Group operates: France, the UK, Benelux and Scandinavia. Sopra Steria has 57 sites in mainland France, located across 44 towns and 12 regions that are divided between eight regional departments. The Group also operates in 16 towns in the United Kingdom and 14 towns in Germany. Certain subsidiaries, such as CIMPA and CS Group, have developed specific ties with their respective regions. For example, CIMPA is located in the Augsburg area of Bavaria, a technological and industrial hub, where it supports local companies with product lifecycle management. CS Group in Darmstadt benefits from a location close to the European Space Agency (ESA), strengthening its role in space engineering.

SOPRA STERIA SITE LOCATIONS AND REGIONAL OFFICES IN FRANCE



Number of regional departments	Number of offices	Number of cities
8	57	44

The Group has not yet formalised a general policy on regional presence. Each entity’s approach is organised according to its operating model, through decision cycles and the usual management bodies. Sopra Steria’s involvement is aimed at supporting regional development and resilience through job creation in local job markets and links forged with external stakeholders within local ecosystems. In France, for example, since 2024 this approach has been overseen by regional management, reporting directly to the Managing Director of the “France” reporting unit and including the eight managers concerned.⁽¹⁾ This regional approach makes it possible to closely monitor the successful implementation of priority local initiatives, in particular regarding links with: (i)

schools, higher education institutions and training organisations; (ii) local authorities and public, semi-public and private organisations; and (iii) professional associations and federations. In addition to the governance aspect, regional directors assess the stability of the relationships formed and assess participant feedback (for example, from students, institutions and players in the regional economy) to evaluate the effectiveness of the initiatives.

Lastly, Sopra Steria’s approach to human rights, particularly with regard to local communities, is described in the introductory inset of Section 3, “Social information”, of this chapter, and in Section 4.2, “Due diligence”.

3.2.3.2. Targets related to regional presence [S3-5 including MDR-T]

In the context of the double materiality assessment and in connection with the creation of regional management within the France reporting unit, Sopra Steria has begun work to ascertain impact “criteria” for its regional presence. At a later date, this may lead to monitoring of the implementation and effectiveness of the Group’s regional approach, in respect of:

- Support for training and the local education system;
- Development of knowledge and appropriate solutions for the economic and social challenges faced by local authorities;
- Development of local centres of expertise;
- Development of local partnerships;
- Jobs created directly and indirectly;
- Support for local non-profits (see Section 3.2.2. of the present chapter) ;
- Support for essential services in the region (see 3.3.2. of the present chapter).

The year 2025 will be an opportunity to assess the monitoring of regional presence, looking in particular at the first year of operation for the regional management structure within the France reporting unit and this first year of reporting on the Group’s regional presence.

Sopra Steria has not established any overall targets or unified monitoring systems focused on the optimisation of the Group’s positive impact on the regions where it operates. The quantitative measure was not used at this stage, partly due to the challenges of identifying and measuring regional presence quantitatively and accurately, taking into account the interests of the local communities and the diversity of regions and their social and economic contexts. The social nature of the impact necessitates balanced measurement that takes into account the contexts, needs and priorities defined by the regions.

3.2.3.3. Regional presence actions [S3-4 including MDR-A]

Every country or subsidiary implements the regional approach independently, selecting the most suitable initiatives to be rolled out in its region. This autonomy, a result of the Group’s history and culture, allows it to promote a proportional regional presence tailored to the priority needs and contexts of the individual regions.

The following table shows examples of some of the activities carried out at the local level for a sample of countries.

EXAMPLES OF 2024 ACTIONS THAT ARE HELPING TO DEVELOP REGIONAL PRESENCE ON A GROUP-WIDE SCALE

Scope	Actions	Positive impact on the local region	Projection 2025+
Germany	Active involvement in regional and national professional organisations (BITKOM ⁽²⁾ , BDU ⁽³⁾ and VDR), creation of professional opportunities (remote job offers in less populated areas), support for local cultural initiatives (exhibitions and loans of premises to associations and local bodies)	Contribution to revitalising employment pools and culture	Continuation of local commitments
Benelux and Italy	Partnership with Trees for All to maintain local forests and crops (agroforestry) and involve employees and local communities alike.	Raising awareness for the improvement of local surroundings and cementing of local connections.	Extension of the scheme to further regions

(1) Including the Paris region which is directly managed by the Managing Director of the France reporting unit
 (2) Bundesverband Informationswirtschaft, Telekommunikation und neue Medien e.V.: promoting the digital transformation
 (3) Bundesverband Deutscher Unternehmensberatungen: management of resources in the consulting sector

Scope	Actions	Positive impact on the local region	Projection 2025+
Spain	Creation and roll-out of the INCV application, in partnership with Fundación Randstad, to facilitate access to employment for people with disabilities and refugees.	Improved social inclusion by building connections between marginalised job applicants and local businesses.	Extension of the application to further regions of Spain and first stage of international roll-out, beginning with Germany.
India	Development of environmental projects including two projects to install solar panels for schools, actions to conserve water, actions to raise awareness, reducing energy consumption, use of solar power and planting trees on campus.	Local regions made more environmentally resilient and reduced impact of sites on local ecosystems	Extension of local solidarity initiatives (see Chapter 4 of this document, Section 3.2.2.3)

EXAMPLES OF 2024 ACTIONS THAT ARE HELPING TO DEVELOP THE REGIONAL PRESENCE IN FRANCE

Scope	Description of a flagship initiative in 2024	Positive impact on the local region	Projection 2025+
Auvergne-Rhône-Alpes	Help with regional training and employment in (1) secondary education (internships, supporting around schools in underprivileged areas); (2) higher education, supporting around fifteen universities (HR workshops, classes, hackathons, conferences, roundtable discussions, etc.); and (3) organisation of “Hello Tech Girl” to tell young women about digital careers.	Contribution to employment pools, training and making the Company more attractive to young people, in particular young women.	Ramp up training in “next gen” skills to better support the transformation of regional businesses Launch of an inter-company club to share ideas on the topic of “Diversity, Equality, Inclusion” with the region’s major employers
Brittany	Opening of Sopra Steria’s new Zen site (10,000 square metres, 800 employees) with its sustainable transport plan and establishing the Company’s presence in an business cluster featuring digital and cyber businesses as well as startups	Creation of direct jobs (permanent positions, internships/work-linked training placements) and indirect jobs (building development). Involvement in reinforcing digital and cyber expertise in and around Rennes	Launch of a three-year partnership with the INSA Rennes foundation to support training and development of innovative solutions to improve access for people with disabilities
Normandy & north-eastern France (Normandy, Hauts-de-France, Grand Est)	Help with regional training in partnership with leading engineering schools (seminars, lectures, seat on the university board, practice interviews, business forums and work-linked training placements).	Development of employment pools and training, and making the Company more attractive to young people	Help with developing AI skills and digital skills in general, including hires at the Strasbourg skills development centre, maintaining relationships with universities (over 100 hours of training in the Grand Est region) and development of partnerships with the region’s major employers

Scope	Description of a flagship initiative in 2024	Positive impact on the local region	Projection 2025+
Pays de la Loire	Organisation and participation in a number of major local events, including DevFest Nantes 2024 (interactive workshops, technical conferences, creation of an interactive area to promote discussion and learning) and Tech Nantes Up 2024 (organising meetings about strategic technologies and the impact of AI on development jobs)	Help to enhance the local technological ecosystem and create job opportunities	Ramp up collaborations ⁽¹⁾ at flagship events in 2025, in particular sponsoring Nantes Digital Week, participating in the new Tech Nantes Up and DevFest events.

The resources allocated depend on each entity, which is responsible for and decides on the dedicated budgets. They consist of human and technical skills (e.g. cloud computing, AI, responsible digital technology, digital ethics), working time (e.g. school initiatives, exchanges, ambassador roles, board members) and financial resources (e.g. partnerships, apprenticeship tax).

3.2.3.4. Indicators related to regional presence [MDR-M]

The Group tracks the effectiveness of its approach on a qualitative basis, drawing on its existing governance and relationships with the local stakeholders affected by its actions.

(1) Ramping up collaborations is subject a final review and approval during 2025

3.3. Consumers and end-users [S4]

3.3.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [S4-SBM-3]

Sopra Steria has historically positioned itself as the preferred partner of major sector institutional and economic clients, in both the public and private sector, that are directly or indirectly involved in delivering and maintaining essential services. Sopra Steria has therefore developed an in-depth understanding of the impacts, risks and opportunities that stem from participating in and supporting these essential public services.

Sopra Steria draws on regulatory and international standards to define, govern and analyse the implications of its actions. For example, Directive (EU) 2016/1148 concerning the security of network and information systems across the Union – the NIS (Network and Information Systems) Directive – defines operators of essential services (OES), allowing a digital service to be described as essential when it meets three criteria:

- The service is essential for the maintenance of critical societal and economic activities;
- The provision of this service depends on network and information systems;
- An incident on these networks and systems would have significant disruptive effects on the provision of that service.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES IN RELATION TO END-USERS

Description of the materiality of “Essential public services” for Sopra Steria (Specific sustainability matter)	Time horizon under consideration	Stage of the value chain giving rise to the IRO
Positive impact Ensuring the continuity and maintaining the quality of essential public services, in particular in relation to clients with a public or social purpose (public services, defence & security, transportation, energy)	Short term	Downstream value chain
Risk Failure of a digital system developed, operated or maintained by the Group in connection with a vital, urgent or sensitive service	Short term	Downstream value chain
Opportunity Measurement of the essential nature of Sopra Steria’s activities and therefore: (1) the attractiveness resulting from this and (2) the trust created regarding the durability/stability of activities	Short term	Downstream value chain

Section 1, “General information” (ESRS 2) in Chapter 4 of this document includes end-users in its scope of disclosure.

3.3.2. CONTRIBUTION TO ESSENTIAL PUBLIC SERVICES

3.3.2.1. Policy related to contribution to essential public services [S4-1 including MDR-P]

Sopra Steria has historically positioned itself to meet the needs of major clients in the essential public services sector, developing unique, comprehensive and sector-specific expertise to guarantee the continuity and quality of these services.

Sopra Steria takes into account the sensitivity of the projects it is involved in. This service-related sensitivity is assessed on the basis of:

- Clients’ legal characteristics, such as their legal framework, legal status or market category;
- The industry in which they operate, which can represent a challenge in terms of continuity and a specific risk for the Company in the event of a failure;
- The criticality of the client projects supported by the Group, in terms of their impact on human living conditions.

Sopra Steria incorporates safety precautions and sector-specific features into its organisation. Therefore, each set of essential services is put together in one vertical, with the purpose of pooling business and industry expertise within the Group:

- Public Services and Health: Support digital transformation for government bodies, local authorities and key providers in the health and welfare sectors.
- Defence, Security and Space: Develop digital solutions and services to support the effectiveness and adaptability of defence, security and space systems.
- Transport (rail, urban transport, motorways, postal services, aviation, logistics): Support the transformation of the urban and multimodal experience, platformisation of operating systems and industrial operations excellence.
- Energy & Utilities: Support the global switch to sustainable energy sources capable of meeting the needs of the population and the economy.

The Group has developed a programme for the government and public-sector bodies, to better anticipate challenges concerning the continuity and transformation of essential services including taxation, public finances, customs, education, agriculture, ecological transformation, employment, occupational training, health, retirement and family. In 2024, the Group also set up an Institutional Relations team, which was extended and enhanced in 2025 with the aims of:

- Improving dialogue and partnerships with public-sector operators, including EU institutions, national and local authorities, professional organisations and think tanks.
- Contributing to the Group’s visibility and reputation, emphasising its expertise, accomplishments and civic engagement

The approach integrates the Group’s operating model through decision cycles and the usual management bodies, in particular in each vertical. The Group has not formalised a general policy on essential public services. Sopra Steria is committed to developing client projects, internal initiatives and research programmes to pursue the following objectives:

- To participate in the continuity and quality of essential public services by designing, maintaining and improving digital services;

- To ensure the development of the skills needed to design and use digital products and services useful to essential public services;
- To use new technologies and data analysis to multiply the benefits of digital technology for all essential services.

Sopra Steria’s approach to human rights, particularly with regard to end-users, is described in the introductory inset of Section 3, “Social information”, of this chapter, and in Section 4.2, “Due diligence”.

3.3.2.2. Targets related to the contribution to essential public services [S4-5 including MDR-T]

The Group’s policy is geared towards its qualitative targets with the aim of ensuring that these services run without interruption and meet the needs of customers, end-users and partners. This approach and, by extension its monitoring, applies to the whole Group and is based, as a minimum, on comparing the satisfaction level of the clients, end-users and partners involved in the projects. Sopra Steria has not defined quantitative targets in relation to the contribution to essential public services. Quantitative measurement has not been adopted at this stage due to the difficulty of quantifying the positive impacts in a uniform and faithful manner, taking into account the portion attributable to Sopra Steria, the interests of all parties affected and the different types of projects.

3.3.2.3. Actions regarding contribution to essential public services [S4-4 including MDR-A]

Each vertical implements and monitors its projects and initiatives independently, taking into account the challenges of each of the essential services to which it contributes. The Group is also rolling out cross-functional actions and resources to secure and accelerate a common foundation for training and for the market visibility of Sopra Steria’s expertise. All of the entities, and in particular the verticals concerned, are responsible for deploying all the financial and human resources needed to ensure the success of these projects.

The table below shows examples of some of the actions undertaken, i.e. internal projects or initiatives illustrating how the Group’s approach has been applied to essential public services in 2024.

EXAMPLES OF PROJECTS AND INITIATIVES IN 2024 THAT CONTRIBUTED TO ESSENTIAL PUBLIC SERVICES

Scope	Project or initiative	Positive impacts of the project or initiative on essential services
Multiple scopes	Internal initiatives and research: Employee training approach	Core training given to employees on essential services and creation of academies to manage the learning processes; the documentary resources are also available to customers.
	Internal initiatives and research: Participation in the Institut G9+ <i>think tank</i>	Participation in communicating the use of quantum computing to achieve high-level and energy-efficient performance.
Public Services and Health	Project: Overhaul of the customs transit system <i>Client: National customs authority of a European country</i>	Facilitation of border crossings and the movement of goods within the European Union.
	Project: Designing a national Health Data System (SNDS) then maintenance of systems in proper operating conditions <i>Client: Public institution responsible for the administrative management of a European country’s health insurance policy.</i>	Helping to improve the health of the population by collecting and analysing anonymous nationwide information on people’s healthcare journeys (medical appointments, prescriptions, hospitalisations, causes of death, etc.).

Scope	Project or initiative	Positive impacts of the project or initiative on essential services
Defence, Security and Space	Internal initiatives and research: Implementation of an agreement with the French National Gendarmerie for the military reserve	Participation of 37 employees covered by this agreement, with 498.5 days declared in total and 13.5 days of engagement per employee on average
	Project: Detection and neutralisation systems for drones, particularly in complex environments such as urban areas, for the Paris 2024 Olympic Games <i>Client: French Ministry of the Interior</i>	Participation in maintaining a secure environment during and beyond the Paris 2024 Olympic Games as all the systems deployed were linked to an integrated counter-UAS system implemented by the French Air and Space Force.
Transport	Project: First global Industrial Metaverse demonstrator on the railway networks <i>Client: European rail company</i>	Facilitating track maintenance and expediting infrastructure modernisation operations while reducing the need for human interventions in dangerous areas by using a virtual and immersive simulation of the railway system.
	Project: New command and control centres (CCCs) for public transport <i>Client: European rail company</i>	New CCCs with real-time smart traffic management to increase the number of metros running
Energy & Utilities	Internal initiatives and research: Organisation of the <i>Télécom Sustainability Day</i>	Facilitation of discussions between leaders from the telecoms sector to reduce the sector's energy and CO ₂ footprint
	Project: Restructuring the user application architecture <i>Client: European electricity producer</i>	Helping the general public to track energy consumption by introducing new functionalities, in particular functionalities enabling connected objects to be controlled.

In accordance with its business model and organisational structure, Sopra Steria plans to pursue, in 2025 and beyond, its implementation of internal projects and initiatives that help to achieve the Group's qualitative targets as described in Section 3.4.2.1, "Policy related to end-users [S4-1]", of this

3.3.2.4. Indicators relating to contribution to essential public services [MDR-M]

In the same way as for targets, Sopra Steria Group tracks the effectiveness of its approach in relation to its impact on essential services on the basis of qualitative information,

chapter. In application of the Group's due diligence and human rights commitments, Sopra Steria continuously ensures that its actions do not have a severe negative impact on end-users. For more details on due diligence and the effectiveness of its systems, see Section 4.2, "Due diligence", of this chapter.

drawing on its existing governance and relationships with customers directly in connection with its projects.

4. Information on business conduct

Sopra Steria is committed to rigorous governance and exemplary business conduct. The Group’s commitments include applying strict ethical principles, abiding by compliance rules and establishing responsible interactions with its value chain, in

particular its suppliers and subcontractors, in accordance with its vigilance plan. These actions contribute to the following Sustainable Development Goals (SDGs): 8, 10 and 16.

4.1. Business conduct and compliance [G1]

4.1.1. PRESENTATION OF THE CONTEXT AND MATERIAL IMPACTS, RISKS AND OPPORTUNITIES [G1-SBM-3]

The process of identifying material impacts, risks and opportunities is presented in this Chapter, Section 1.3.1 of this document. Following the double materiality assessment, business conduct and compliance were identified as “material”

issues for Sopra Steria. These were classified as material from a financial perspective solely involving related potential financial effects, but neither of these issues were assessed as being material in terms of their impact.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES RELATING TO BUSINESS CONDUCT

Description of the materiality of “Business conduct and compliance” for Sopra Steria (ESRS G1)	Time horizon under consideration	Stage of the value chain giving rise to the IRO
Risk Breakdowns in communicating the culture and ethical practices within the Group, especially during employee induction phases and/or during periods of organic growth, which could lead to undesirable practices or a deterioration in stakeholder relations.	Short term	Sopra Steria’s own operations
Risk Reputational and/or financial damage (fines or even a ban from consideration for public contracts) that may result from breach of anti-corruption laws.	Short term	Entire value chain
Opportunity Recognition of the import of the Group’s ethics and compliance programmes for economic development (high scores achieved in external evaluations or questionnaires, client tenders, etc.)	Medium term	Sopra Steria’s own operations

4.1.2. GOVERNANCE OF BUSINESS CONDUCT [GOV-1]

Sopra Steria has decided to bring together business ethics and compliance, internal control and risk management within the Internal Control Department (see Chapter 2 of the 2024 URD, “Risk factors and internal control”, of this Universal Registration Document (P. 43 to 59)). This department appears before the Audit Committee and the Nomination, Governance & Corporate Responsibility Committee every year.

This structure allows for centrally coordinated and Group-wide governance. It also enables the Company to carry out any necessary checks and efficiently manage risks and potential whistleblowing.

- The Internal Control Department oversees business ethics and compliance issues and coordinates all stakeholders involved in compliance and internal control across the Group. The Internal Control Director is the primary reference point for the whistleblowing system in her capacity as Group Compliance Officer. The Internal Control Department manages programmes aimed at preventing corruption, influence peddling, money laundering and fraud, as well as those concerning the compliance of operations

with economic sanctions and export controls, and lastly, the duty of vigilance.

- This department is supported by a network of 16 Internal Control & Compliance Officers in charge of internal control, business ethics and compliance (see Chapter 2 of the 2024 URD, “Risk factors and internal control”, of this Universal Registration Document (P. 43 to 59)). They are appointed all Group entities and help to relay information in conjunction with local teams.
- It is also supported in disseminating policies and practices by the Group-level functional and operational departments, each with expertise in its own area: the Human Resources Department, Legal Department, Purchasing Department, Finance Department, Security Department, and Sustainability & Corporate Social Responsibility Department. Each of these departments also has its own correspondents at each of the Group’s entities. Regular steering meetings are held each month, bringing together these departments and Executive Management to monitor programme implementation and decide on any changes to be instigated.
- The Internal Control Department and the Internal Audit Department also meet at least once a month to exchange updated information, notably concerning the identification of associated risks and the audit plan.

4.1.3. POLICIES RELATED TO BUSINESS CONDUCT **[G1-1, G1-2, G1-3 o/w MDR-P] POLICY**

The policies described below cover the Group's entire scope of consolidation. They are reviewed at least every three years and whenever deemed necessary by the Internal Control Department (e.g. to take into account regulatory changes, updates related to observations following internal audit processes, or reports received through the whistleblowing procedure).

Policies related to corporate culture

As Sopra Steria Group grows, it is committed not only to strictly complying with legislation and regulations in the countries in which it operates but also to applying ethical principles rooted in the Group's culture and values (see "Integrated presentation of Sopra Steria" section in the introduction of the 2024 URD). These include, in particular, professional excellence, respect for others and a proactive approach. These core principles and Sopra Steria's values are presented in the code of ethics. This is supplemented by an Anti-Corruption Code of Conduct, a code of conduct for stock market transactions, a code of conduct for suppliers and partners, and a common core of rules, procedures and checks applicable to the entire Group (see Chapter 2 of the 2024 URD, "Risk factors and internal control", of this document (P. 43 to 59)).

Code of ethics

Led by management, which ensures compliance with its rules, Sopra Steria's code of ethics constitutes the reference framework within which the Group operates. The Group's status as a signatory to the United Nations Global Compact since 2004 reflects Sopra Steria's ethical principles, which adhere to the principles and fundamental entitlements of the Universal Declaration of Human Rights of the United Nations. With a foreword written by the Chairman of the Board of Directors, it is supported by Group management, which is responsible for ensuring that these rules are observed. The code applies to all Sopra Steria employees. Managers who sit on the Group Management Committee and entity-level (country and subsidiary) management committees sign an annual digital declaration renewing their commitment to abide by and enforce the code of ethics within their scope of responsibility.

Sopra Steria regularly raises awareness among all Group employees to ensure that they buy into and abide by the Group's values and fundamentals and the principles laid down in the code of ethics. These awareness-raising campaigns and training courses take place principally through induction seminars, professional development sessions and events sharing the Group's fundamentals, organised by Sopra Steria Academy, the Group's in-house training organisation.

Furthermore, Sopra Steria expects all those with whom it has a business relationship (clients, partners, suppliers and subcontractors) to abide by the principles of its code of ethics, irrespective of legislation and regulations in the countries in which they operate. The code of ethics is publicly available from the Ethics and Compliance page of Sopra Steria's website at www.soprasteria.com.

Code of conduct for suppliers and partners

As it applies to its upstream chain, Sopra Steria requires agreement to the ethical principles set out in the code of conduct for suppliers and partners. The purpose of the code of conduct for suppliers and partners is to define requirements

in terms of business ethics, respect for fundamental human rights, and the environment. It sets out Sopra Steria's commitments to its suppliers and partners as well as what the Group expects of them. It requires suppliers and partners to abide by the principles laid down in the United Nations Global Compact in respect of, inter alia, human rights and fundamental freedoms, labour law, the environment and anti-corruption measures. The code of conduct for suppliers and partners also includes provisions designed to ensure that suppliers' and partners' own supply chains abide by these commitments, as well as a declaration concerning conflicts of interest. The document is available on the Group's website: www.soprasteria.com.

Whistleblowing procedure

Sopra Steria rolled out a whistleblowing procedure for all Group entities and geographies. This whistleblowing procedure is open at all times to all employees and external stakeholders, including in particular the Group's clients, suppliers, subcontractors and business partners. It may be used to flag up any situations that could be considered contrary to the law, the code of ethics or Sopra Steria's code of conduct or that could harm Sopra Steria's reputation or pose a threat to the public interest. Key areas covered by the whistleblowing procedure relate to corruption and influence peddling, fraud, financial offences, breaches of competition law and risks relating to human rights and fundamental freedoms, health and safety and environmental damage. The whistleblowing procedure also applies more specifically to all forms of discrimination, in particular discrimination based on gender identity, appearance, sexual orientation, religion, nationality or assumed origin.

Any person may bring any concerns they have to the attention of their line manager, their line manager's manager, their entity's Compliance Officer, the Compliance Officer of the functional division to which their entity belongs or the Group Compliance Officer, as they see fit. As an alternative to these usual communication channels, they may choose to use Sopra Steria's whistleblowing procedure. An email address is provided within each entity, managed by a designated individual approved by the Group's Internal Control Department, which is responsible for the whistleblowing procedure. Concerns can be raised anonymously, and are processed if the events are described in detail and the matter is deemed serious. The necessary steps and the conditions for the use of the whistleblowing procedure are described on the Group's intranet.

Concerns can also be raised directly with the Group's Internal Control Department by writing to the following email address: ethics@soprasteria.com. This reporting channel is also available on the Ethics and Compliance page of the Group's website at www.soprasteria.com.

In accordance with the operating rules governing the Group's whistleblowing procedure, whistleblowing reports are responded to within the following timescales:

- Receipt of reports is acknowledged within seven working days;
- The validity of reports is confirmed within a reasonable time frame following their receipt;
- Initial feedback on action that has been or will be taken in response to reports is provided within three months of the date on which receipt of the report was acknowledged;
- Reports are closed within a reasonable time frame based on the complexity and severity of the matters reported.

SUSTAINABILITY REPORT

Information on business conduct

Based on the investigation's findings, a decision may be made in conjunction with the Human Resources Department, Legal Department and/or Internal Control Department to commence disciplinary, legal or administrative proceedings against the relevant individual.

Data security, integrity and confidentiality are assured, and the identity of the whistleblower is protected. Sopra Steria guarantees that all information exchanged, including the identity of the whistleblower and any other relevant persons, will remain confidential. Access to details from whistleblowing reports is restricted to a limited number of people, and access has to be approved in advance by the Internal Control Department, which manages access. Precautionary steps are also taken to safeguard against any conflict of interest, thus guaranteeing impartiality while reports are investigated. Whistleblowers are protected against reprisals, discrimination and disciplinary sanctions of any kind related to their whistleblowing. This protection extends to any person related to the whistleblower or their whistleblowing.

Records of reports received under the whistleblowing procedure are kept in accordance with applicable legislation and/or regulations.

Policy related to the prevention and detection of corruption

Sopra Steria has implemented a compliance programme to safeguard against risks associated with corruption and influence peddling. These measures help protect the Group's reputation and maintain the trust of its internal and external stakeholders. The Group applies a zero-tolerance policy with respect to corruption and influence peddling.

To this end, Executive Management is highly involved in the implementation and monitoring of the Group's programme to prevent corruption and influence peddling. This firm commitment takes shape in particular through the Group's specific code of conduct covering these issues, the direct oversight of the programme at the Internal Control Department's steering meetings with Executive Management, informational meetings for senior managers and regular communications campaigns targeting all Group employees. For example, each year Executive Management reiterates its commitment to all Group employees on UN International Anti-Corruption Day, which takes place on 9 December.

Executive Management has established a Group-wide organisational structure in charge of managing, monitoring and controlling the framework, through a network of Compliance Officers, who have responsibility for rolling out programmes on compliance, business ethics, internal control and risk management issues within each entity.

The system is underpinned, in particular, by the following:

- A specific mapping exercise to identify risks of corruption and influence peddling, updated every two years or as soon as is necessary following a major Group-level event. This risk mapping was updated as planned in the first half of 2024 and will be updated again in 2027, with the possibility of advancing the update in the event of a significant change in scope;
- A specific code of conduct for the prevention of corruption and influence peddling, including a foreword by the Chairman of the Board of Directors and the Chief Executive Officer and illustrated with real-world examples, as a supplement to the code of ethics. This code of conduct has been translated into five languages and covers the entire Group;
- A disciplinary system based on the code of conduct enforceable against all employees through its inclusion in the Group's internal rules and regulations, or through any other mechanism in force at Group entities;

- Specific, formal procedures, allowing in particular for the implementation of the first- and second-level controls, in order to respond to situations identified as potentially exposed to risk. For example: policies on hospitality and gifts and procedures covering conflicts of interest, recruiting former public agents and countries under vigilance;
- A strict procedure for assessing third parties, including suppliers and subcontractors. In this regard, the Group implements its purchasing procedure and a code of conduct for suppliers and partners to ensure that all new regulations, and more specifically those connected with the "Sapin II" Act and the duty of vigilance, are covered. Specific procedures are also in place to assess countries under vigilance;
- A guide to preventing conflicts of interest, made available to all Group employees, aimed at helping employees and managers eliminate any doubt as to the impartiality of decisions made in the course of Sopra Steria's business and find appropriate solutions should conflicts of interest arise;
- Whistleblowing procedure (described above);
- Employee training, including for roles that are most at risk (management, sales, finance, purchasing); see Section 4.1.4, Chapter 4 of this document;
- Strengthened control and audit procedures: The specific controls are covered in the procedures developed under the programme for the prevention of corruption and influence peddling and may be either ongoing or periodic. In addition to the first-level controls carried out in the form of self-checks by the employees concerned and by line-managers, controls are mainly performed, depending on the area involved, by the functional divisions concerned (Finance Department, Internal Control Department, Industrial Department, Legal Department, Human Resources Department). The procedures are also assessed by the Internal Audit Department when auditing the Group's subsidiaries and/or divisions, by running through some 30 specific checks, and during specific compliance audits as part of the internal audit programme.

Policy related to tax transparency

With regard to tax policy, Sopra Steria Group is committed to complying with the tax laws and regulations applicable in all of the countries in which it is present. Sopra Steria acts in line with its values and ethical principles of integrity, commitment and accountability. Accordingly, the Group pays its taxes and duties in the countries where its operations are located and where value is created. This approach is pursued in accordance with international guidelines and standards, such as those of the OECD, particularly in relation to transfer pricing for cross-border transactions between Group companies. In this respect, the Group does not engage in tax evasion or any other practice contrary to its ethical standards. Sopra Steria does not make use of aggressive tax planning or any structuring methods for its transactions that would detach the tax location from the location of business activity. The Group thus abstains from establishing operations in tax havens (uncooperative countries or territories on the official French list or the European Union's blacklist), has no bank accounts at banks established in such countries or territories, and more generally abstains from creating any entities that have no economic substance or business purpose. Sopra Steria Group is regularly audited by the competent tax authorities, with which it fully cooperates. The Group complies with the deadlines specified by tax authorities for providing responses to their queries, meets all of its reporting requirements and pays its taxes as required by law. To limit tax risks relating to its activities, and to take advantage of existing tax incentives, exemptions and relief, in accordance with tax laws and the reality of its activities, the Group may enlist the services of outside tax consultants. All advice thus received is reviewed internally to ensure that any resulting application is consistent with the Group's tax principles.

Policy related to protection of personal data

See Chapter 4, Section 5.1, “Cyberprotection and digital sovereignty” of this document.

Policies related to other regulations

■ Fair competition

Sopra Steria is committed to managing its business in strict compliance with competition law and regulations in all the countries where the Group operates. Employees are informed that if they have any questions or doubts about a competition-related topic, they must consult with their entity’s legal department. The Group Rules include instructions in this area. The project to update the associated training programme continued in 2024.

■ Inside information and rules on insider trading

As a company listed on the Euronext Paris exchange, Sopra Steria has a code of conduct for stock market transactions that sets out rules and protective measures relating to stock market transactions and the use or disclosure of inside information as defined in the EU’s Market Abuse Regulation, i.e. any specific information that has not been made public and which, if made public, would be liable to significantly influence the share price.

■ Anti-money laundering

Sopra Steria undertakes not to engage or participate in any practice that constitutes the laundering of assets, revenue or capital. Financial transactions are entered into in strict compliance with anti-money laundering legislation and regulations. The Group is thus committed to exercising special care in assessing third parties in countries considered high-risk. A system to automate and reinforce procedures for verifying third-party bank details continued its roll-out in 2024.

■ International sanctions and export controls

Sopra Steria undertakes to refrain from any activity that would contravene applicable national and international laws, regulations or standards in relation to economic sanctions imposing export controls, embargoes or other restrictions on trade. These topics are covered in the anti-corruption e-learning course. A specific e-learning course was rolled out in January 2025 for the relevant employees. All third parties located in countries considered high-risk are covered by compliance assessment procedures before any business relationship is entered into. Through its code of conduct for suppliers and partners, Sopra Steria also requires its suppliers and subcontractors to comply with economic sanctions.

Objectives

Put the Group’s corporate culture and ethical principles at the heart of its relationships with stakeholders by maintaining a training completion rate of >90% for employees and an EcoVadis score of >80/100 in the ethics area.

Work with suppliers and partners who meet the Group’s ethical requirements by ensuring that over 80% of target expenditure obtains a positive EcoVadis assessment.

Ensure regulatory compliance in a fast-changing international environment, with a target of zero major incidents.

These objectives are applicable for all Group entities.

4.1.4. BUSINESS CONDUCT ACTION PLANS [G1-2, G1-3 including MDR-A]

Compliance training programme

As part of its compliance programme to safeguard against risks associated with corruption and influence peddling, Sopra Steria has implemented a Group training programme developed in light of the results of the risk mapping exercise for corruption and influence peddling risks. In particular, this programme includes a mandatory e-learning course for all employees that must be completed within 3 months of their arrival. It is available in five languages. This tailored course, designed in-house, consists of eight interactive modules (Legal framework, code of conduct and key contact points; Invitations and gifts; Conflicts of interest; Public agents; Commercial intermediaries and international sanctions; Donations, sponsorship and patronage; Facilitation payments; Whistleblowing procedure) and ends with a mandatory knowledge assessment quiz that employees must pass to successfully complete the course. The Group’s training programme is renewed every three years for the employees identified as being most at risk: roles in management (including the Executive Committee), sales, finance and purchasing. Sopra Steria does not specifically train Directors on this topic. This training programme, which has been in place for over six years, will be maintained for the coming years, with content updates to reflect changes in risk mapping.

Assessing suppliers’ and partners’ business conduct policies

The code of conduct for suppliers and partners is included in all invitations to tender sent out to suppliers. It must be signed before any contract can be established with Sopra Steria and is attached to contracts and each purchase order issued by the Group. If a supplier refuses to sign up to the code of conduct on the basis that it has its own such code, Sopra Steria requires the latter to contain principles equivalent to those set out in the Group’s code of conduct.

In addition, the Group has been committed to evaluating its key suppliers and partners for nearly 10 years and plans to continue this approach for the long-term. Assessments are carried out using the independent expert platform EcoVadis. The assessment covers four areas – social issues and human rights, the environment, ethics and sustainable procurement – and looks at suppliers’ policies, action plans and actual performance. It is a document-based assessment carried out by specialised analysts at EcoVadis.

The resulting detailed analysis provides Sopra Steria with a comprehensive overview of its suppliers’ maturity on CSR topics, including their strengths, weaknesses and any unethical behaviours reported in the media.

The supplier and partner evaluation framework has been extended to all the Group’s entities.

Across the whole Group, 836 suppliers were awarded positive EcoVadis assessments in 2024, covering more than €901 million of expenditure, in accordance with the targets set by the Group in this area. This accounts for 77% of target expenditure for 2024.

SUSTAINABILITY REPORT

Information on business conduct

The assessment response rate was 95% (including suppliers in the process of being assessed).

In terms of quantitative outcomes:

- The average score for Sopra Steria suppliers who had completed the assessment was 60.5 out of 100, nearly 12.9 points higher than the average score for all suppliers assessed via the EcoVadis platform.
- The average improvement across all suppliers reassessed in 2024 was 4.3 points.
- Only one supplier scored less than the Group's alert threshold of 24/100, which triggered the implementation of an action plan to remedy the situation;
- 87.3% of suppliers assessed or reassessed achieved a score of at least 45 out of 100 (compared with only 58% of all businesses assessed by EcoVadis achieving this score globally).
- 70% of suppliers assessed by the Group were awarded a specific EcoVadis medal (compared with 44% of all suppliers assessed by EcoVadis achieving this score globally).

Vigilance procedure in the event of a high-risk assessment:

- If the overall score and/or the score in any one of the four fields (social issues and human rights, ethics, environment, and responsible purchasing) is less than 45/100, the supplier is considered non-compliant with expectations. In this case, the supplier is asked to refer to the areas for improvement identified in the course of its assessment and to put in place a corrective action plan as soon as possible.
- For suppliers with a score of 24/100 or less, an alert is triggered by EcoVadis. This alert threshold concerns both the overall score and/or the score in the "Ethics" field. The supplier is then contacted by the Group Purchasing Department to put in place the necessary corrective actions and undergo a new EcoVadis assessment within a period of three months.

4.1.5. PERFORMANCE INDICATORS RELATED TO BUSINESS CONDUCT [G1-4 including MDR-M]

EcoVadis external assessment of the ethics programme

- EcoVadis score in the "Ethics" category: 90/100 in 2024 (vs 80/100 in 2023), helping raise its overall score to 92/100 (up 6 points from the previous year).

Compliance training programme

- Completion rate of the e-learning course which is mandatory for all employees: 93% as of end-December 2024 (stable vs 2023)
- Completion rate of the e-learning course which is mandatory for all employees in the most at-risk roles (management, sales, finance and purchasing): 92% as of end-December 2024 (first year calculated)

Assessment of third parties with regard to business conduct

- Share of the 2024 target expenditure receiving a positive EcoVadis assessment (>45/100): 77% as of end-December 2024 (up 8 points from 2023).

Confirmed incidents

To the best of the Company's knowledge at the time of writing this sustainability statement, neither Sopra Steria, nor its subsidiaries nor any member of an administrative or management body have been found guilty of or been fined for corruption or influence peddling at any time in the last five years. Furthermore, no confirmed corruption incidents were recorded via the Group's whistleblowing procedure in 2024.

4.2. Vigilance plan and due diligence

4.2.1. DUTY OF VIGILANCE AND VIGILANCE PLAN

This section provides a summary description of Sopra Steria's vigilance plan. It sets out due diligence measures aimed at identifying risks and preventing serious violations in respect of human rights and fundamental freedoms, health and safety, and the environment.

Coordinated by the Internal Control Department, the vigilance plan is prepared by the main departments responsible for the areas covered by the duty of vigilance: the Sustainability & Corporate Social Responsibility Department, Human Resources Department, Purchasing Department, Security Department and Legal Department. This plan was also presented to the Works Council when it was first being implemented. Prior to preparing the plan, the results of the Group's general risk mapping exercise are aligned with the double materiality assessment of sustainability topics. The vigilance plan is reviewed each year, in light of possible developments in risks and the effectiveness of mitigation measures put in place. The conclusions showed no significant change in 2024. Furthermore, due diligence measures are implemented gradually for newly acquired companies as part of the integration of these companies within the Group and with respect to its procedures and systems.

The vigilance plan consists of four parts:

- Risk mapping to identify, analyse and prioritise serious violation risks;
- Risk mitigation and prevention plans;
- System to receive reports relating to the existence of risks or the occurrence of risk events;
- System to monitor the measures implemented and assess their effectiveness.

Risk mapping

The risk areas listed below were analysed and prioritised in the context of the Group's business activities, those of its service providers and those of its manufactured product suppliers:

- Human rights: Equal opportunities and diversity, social dialogue, protection of personal data, harassment prevention, working conditions (hours, compensation and social security);
- Health and safety: Right to safe and healthy working conditions (particularly for manufactured product suppliers);
- Environment: Risk of serious damage to the environment (e.g. waste, adverse effects on biodiversity, pollution).

Risk mitigation and prevention plans

With regard to Sopra Steria's own operations, the prevention approach adopted in line with the Group's sustainability policy put in place several years ago focuses on the various risk areas identified in the mapping. The measures for Sopra Steria employees are outlined in Section 3.1, and those for the environment in Chapter 4, Section 2 of the current document.

With regard to suppliers, the Group's purchases are mainly for services such as IT subcontracting or human resources-related services such as employee training. These service providers are mainly located in Europe, near the Group's entities requiring their services. The remaining purchases are for IT equipment (software, equipment, hosting) or office-related expenditures. The measures implemented by Sopra Steria are based on the responsible purchasing policy, and two documents in particular: the code of conduct for suppliers and partners and the policy for supplier CSR assessment by EcoVadis (see Chapter 4, Sections 4.1.3 and 4.1.4 of this document).

Sopra Steria's policies, actions and results in respect of the workforce and human rights, business ethics, the environment and responsible purchasing are in turn assessed annually by EcoVadis. Since this label was created in 2020, Sopra Steria has achieved the highest possible rating of Platinum, with a score of 92/100. The Group has also been among the top 1% for the past five years.

Whistleblowing procedure

Sopra Steria has put in place a whistleblowing procedure for receiving reports in connection with its duty of care. This approach is presented in greater depth in Chapter 4, Section 4.1.4 of this document, "Whistleblowing procedure".

System to monitor the measures implemented and assess their effectiveness

For risks relating to the duty of vigilance, the procedures for the regular assessment of the Group's business activities and those of its subsidiaries, along with those of its main suppliers, are carried out at the level of the departments concerned. Each department with oversight for issues involving the duty of vigilance is responsible for monitoring the risks identified in the mapping of risks relating to the duty of vigilance.

All of these departments are involved in the identification and implementation of appropriate due diligence measures for their respective areas of responsibility. They report on their monitoring activities at their respective steering committee meetings.

The risk mitigation and prevention measures put in place with regard to the duty of vigilance are reviewed as part of the Group's internal control procedures and are the focus of a consolidated report drawn up each year by the Internal Control Department.

4.2.2. STATEMENT ON DUE DILIGENCE [GOV-4]

Sopra Steria has implemented a due diligence process to identify, prevent and mitigate negative impacts and remedy them as necessary.

CROSS-REFERENCE TABLE OF INFORMATION PROVIDED IN THE SUSTAINABILITY REPORT REGARDING DUE DILIGENCE:

Due diligence component	Disclosure requirement	Corresponding section(s)
Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	Chapter 4, Section 1.2.2 of this document
	ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes	Chapter 4, Section 1.2.3 of this document
	ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	Chapter 4, Section 1.1.3 of this document
Engaging with affected stakeholders	ESRS 2 GOV-2	Same as above
	ESRS 2 SBM-2: Interests and views of stakeholders	Chapter 4, Section 1.1.2 of this document
	ESRS 2 IRO-1: Description of the process to identify and assess material impacts, risks and opportunities	Chapter 4, Section 1.3.1 of this document
	ESRS 2 MDR-P: Policies adopted to manage material sustainability matters	Chapter 4 of this document, Sections 2.1.2.1 (“Climate change”); 2.2.2.1 (“Circular economy”); 3.1.2. (“Sopra Steria’s own workforce”); 3.2.2.1 and 3.2.3.1 (“Local communities”); 3.3.2.1 (“End-users”); 4.1.3 (“Business conduct”); 5.1.2 and 5.2.2 (“Topics specific to Sopra Steria)
	ESRS S1 S1-2 – Processes for engaging with own workers and workers’ representatives about impacts	Chapter 4, Section 4.2.2 of this document
	ESRS S4 S4-2: Processes for engaging with consumers and end-users about impacts	Chapter 4, Section 4.2.2 of this document
Identifying and assessing negative impacts on people and the environment	ESRS 2 IRO-1	Same as above
	ESRS E1 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Chapter 4, Section 2.1.1.1. of this document
	ESRS 2 SBM-3:	Same as above
Tracking the effectiveness of these efforts	ESRS 2 MDR-M: Metrics in relation to material sustainability matters	Chapter 4 of this document, Sections 2.1.2.2 and 2.1.2.5. (“Climate change”); 2.2.2.4. (“Circular economy”); 3.1.2.3 and 3.1.3.3. and 3.1.4.2 and 3.1.5.3 and 3.1.6.3 (“Sopra Steria’s own workforce”); 3.2.2.4 and 3.2.3.4. (“Local communities”); 3.3.2.4. (“End-users”); 4.1.5. (“Business conduct”); 5.1.5 and 5.2.3. (“Topics specific to Sopra Steria)
	ESRS 2 MDR-T: Tracking effectiveness of policies and actions through targets	Chapter 4 of this document, Sections 2.1.2.3 and 2.1.2.4. (“Climate change”); 2.2.2.2. (“Circular economy”); 3.1.2.2 (“Sopra Steria’s own workforce”); 3.2.2.2 and 3.2.3.2. (“Local communities”); 3.3.2.2. (“End-users”); 5.1.3 and 5.2.3 (“Topics specific to Sopra Steria)

This section completes the due diligence declaration to describe the end-to-end approach applied by Sopra Steria.

Processes for engaging with affected stakeholders [S1-2, S3-2 and S4-2]

Sopra Steria regularly engages in direct or indirect dialogue with stakeholders, especially with company employees through social dialogue (see Section 3.1.6, "Social dialogue" of this chapter), with local communities through public institutions and non-profits, and with end-users indirectly through its customers (see Section 1.1.2, "Interests and views of stakeholders [SBM-2]" of this chapter). Sopra Steria does not have a mechanism for direct dialogue with end-users or local communities outside the whistleblowing channels accessible to all stakeholders.

Remediation and grievance handling processes [S1-3 and S4-3]

The remediation and rehabilitation process is taken into account in Sopra Steria's whistleblowing procedure, which is accessible to all stakeholders and detailed in Section 4.1.3, "Policies related to business conduct [G1-1]" of this chapter.

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

No serious human rights violations or non-compliance with any of the United Nations or OECD guidelines in connection with Sopra Steria employees, end-users or local communities were identified or reported through the Group's whistleblowing channel. No complaints were filed against Sopra Steria with the various National Contact Points for OECD Multinational Enterprises during financial year 2024 or previous financial years. As a result, no fine, penalty or compensation for damages was recorded.

5. Business and segment-specific information

In a world where cyberprotection and digital sovereignty have become critical issues, Sopra Steria is positioning itself as a European tech leader, protecting critical systems and sensitive information assets. Recent changes in European law, such as the NIS 2 Directive and DORA regulation, have increased control of industry sectors classed as “essential entities”, including finance.

At the same time, responsible digital technology is now a priority. This aims to reduce the environmental footprint of digital solutions and ensure accessibility and inclusion. Sopra Steria commits to supplying digital solutions that have been designed sustainably, in compliance with ethical principles and promoting equal opportunities.

This Chapter explores the impacts, risks and opportunities specific to Sopra Steria in its business areas, as well as the policies, approaches and actions implemented to ensure cyberprotection digital sovereignty and the development of responsible digital technology. These actions contribute to the following Sustainable Development Goals (SDGs): 12, 16 and 17.

5.1. Cyberprotection and digital sovereignty

5.1.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

As a European tech leader, Sopra Steria’s business activities, strategy and business model involve protecting critical systems and sensitive information assets for itself but above all for its major institutional and private clients. Sopra Steria operations, and those of its partners, clients and end-users, are directly and particularly exposed. Indeed, recent changes in EU law necessitate an increase in control as a large proportion of the Group’s clients are classified as “essential entities” (under the NIS 2 Directive⁽¹⁾) or financial entities (under the DORA regulatory framework⁽²⁾) due to the business sectors in which they operate. GDPR⁽³⁾ already sets the boundaries for personal data processing, having come into force in 2018. In 2024, 82% of Sopra Steria’s revenue was derived from verticals that are marketed in “sectors of high criticality”, as defined by NIS 2: Public sector; Aeronautics; Defence, Security & Space; Financial Services; *Energy & Utilities*; Insurance; Transport.

This exposure is heightened by the international context that demonstrates the increased influence of the digital giants, interstate rivalry and problems caused by malicious operators. Published in 2024⁽⁴⁾, the first report from the European Union Agency for Cybersecurity (ENISA) highlights this issue, reporting an increase in cyberattacks.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES SPECIFIC TO SOPRA STERIA

Description of the materiality of “Cyberprotection and digital sovereignty” for Sopra Steria (Specific sustainability matter)	Time horizon under consideration	Stage of the value chain giving rise to the IRO
Negative impact Economic or moral damage linked to the disclosure of the private and/or personal data of end-users or employees, due to digital failure or sovereignty conflicts (such as disinformation).	Short term	Entire value chain
Risk Financial, operational and/or reputational losses due to a cyberattack caused by an error created directly or indirectly by the Group, or difficulty in implementing the Group’s distinctive strategy with clients facing sovereignty issues (note scope Europe).	Short term	Entire value chain
Opportunity Increase market share for offerings of end-to-end of cyberprotection and digital sovereignty solutions.	Short term	Sopra Steria’s own operations and downstream value chain

The negative impacts are likely to affect various groups of individuals, including Sopra Steria employees, suppliers, applicants likely to join the Group, clients and the clients’ end-users. A number of end-users may be more exposed depending on (1) the client’s business sector, (2) the nature of the project supplied by Sopra Steria, (3) the types of end-user of the relevant product or service, and (4) the legal framework.

(1) Network and Information Systems Directive – Directive (EU) 2022/0383 (network and IT systems security)

(2) Digital operational resilience for the financial sector – Regulation (EU) 2022/2554 of 14 December 2022

(3) General Data Protection Regulation (EU 2016/679)

(4) “Report on the state of cybersecurity in the Union” produced by ENISA in accordance with Article 18 of the NIS 2 Directive

5.1.2. POLICY RELATED TO CYBERPROTECTION AND DIGITAL SOVEREIGNTY [MDR-P]

The Group's strategy aims to balance the need to achieve company objectives with the measures required to maintain a secure environment in which all information is used and stored securely, while protecting its confidentiality, integrity, availability and traceability.

Executive Management determines the Group's strategic issues and objectives relating to information security, as well as its positioning in terms of cyberprotection and its contribution to digital sovereignty in Europe. Then, the implementation process is delegated to the appropriate management teams and entities. Considering the critical impacts and risks associated with cyberprotection and digital sovereignty, the Group

organises impacts and opportunities management in this area, consisting of dedicated measures including governance, tools or dedicated training. In particular, the Executive Management commits to implement the necessary human, technical and financial resources to ensure the security of its activities and the projects run by Sopra Steria's teams, taking into account client issues and Group economic priorities.

The table below presents an overview of its policies and approaches concerning this topic, which are necessary for managing the impacts, risks and opportunities formalised via the double materiality assessment:

SUMMARY OF POLICIES OR INITIATIVES IN PLACE RELATED TO CYBERSECURITY AND DIGITAL SOVEREIGNTY

Objective	Policy or approach	Scope of application or influence	Department or entity in charge of implementation	Third-party standards or initiatives followed	Stakeholders involved	Stakeholders with access to the policy or process
Guarantee information security within the Group, including personal data	Policy – Information security and protection	Scope of consolidation	Group Security Department	NIS 2 ISO/IEC 27001 ⁽¹⁾ ISO/IEC 27002 ⁽²⁾ ISO/IEC 27005 ⁽³⁾ ECISO ⁽⁴⁾ InterCERT CLUSIF ⁽⁵⁾ CESIN ⁽⁶⁾	Employees, suppliers, applicants, clients	Available on the intranet; website; in contractual clauses
	Sopra Steria Group data protection governance template	Scope of consolidation	Group Legal Department	GDPR ⁽⁷⁾	Employees, suppliers, applicants, clients	Available on the intranet; external communication
Implement a service portfolio covering the entire cybersecurity value chain	Approach – Expanded range of cybersecurity products and services	Scope of consolidation	Cybersecurity business line	GDPR NIS 2 ISO/IEC 27001 ISO/IEC 27002 ISO/IEC 27005	Employees, clients	Controlled internal and external communications for employees and clients

(1) Information security management systems

(2) Code of practice for information security management

(3) Information security risk management

(4) European Cyber Security Organisation

(5) Club de la Sécurité de l'Information Français

(6) Club des Experts de la Sécurité de l'Information et du Numérique

(7) General Data Protection Regulation: Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC

SUSTAINABILITY REPORT

Business and segment-specific information

Objective	Policy or approach	Scope of application or influence	Department or entity in charge of implementation	Third-party standards or initiatives followed	Stakeholders involved	Stakeholders with access to the policy or process
Contribute to upholding and strengthening digital sovereignty in Europe	Approach - Digital sovereignty	Scope of consolidation	All verticals	Gaia-X Edge and Cloud ⁽¹⁾ ECISO Campus Cyber cybersecurity training programme	Employees, suppliers, applicants, clients	Controlled internal and external communications for employees, clients and public authorities
Help to combat disinformation	Approach - Cercle Pégase think tank, led by the Group	Scope of consolidation	Defence & Security vertical	NIS 2	Employees, clients, general public	Controlled internal and external communications for employees, clients and public authorities

The Group considers the total financial resources allocated to the "Cyberprotection and digital sovereignty" policy action plans to be material. In-depth analysis will have to be

completed to better quantify and qualify the expenses related to each action plan (see Chapter 4 of this document, Section 1.3.2.1).

5.1.3. TARGETS RELATED TO CYBERSECURITY AND DIGITAL SOVEREIGNTY [MDR-T]

As presented in its policy, Sopra Steria has set qualitative targets, some of which are supplemented by quantitative targets. These targets apply through 2025 and may be reviewed at the end of this period. They cover the entire scope of consolidation.

TARGETS RELATED TO INFORMATION SECURITY AND PROTECTION

Objective	Quantitative target for 2025	Results for 2023	Results or progress in 2024
Guarantee information security within the Group, including personal data	Security Score Card: Keep the score above the industry average	A	A
	CyberVadis score: Maintain a score of at least 795	795	985

The Group considers rating agencies to be an independent and appropriate way for the sector to continuously monitor its ability to manage its impacts, risks and opportunities in this area. Sopra Steria has accordingly set relevant annual targets to maintain and improve the Group's performance, taking into account its past performance, sector performance, and changes in market context and expectations as reflected in the increasing demands from rating agencies. The agencies periodically assess Sopra Steria's management system and external assets visible on the internet. The Group Security Department regularly monitors developments in this area, but does not involve other stakeholders in defining these targets. More broadly, each of the policies and processes, along with their associated targets, are monitored on an operational basis by dedicated governance and committee procedures.

For other objectives (Implement a service portfolio covering the entire cybersecurity value chain; Contributing to upholding and strengthening digital sovereignty in Europe; Helping to combat disinformation) that make up the policy, the Group has not defined any quantitative targets.

(1) European Alliance for Industrial Data

5.1.4. CYBERSECURITY AND DIGITAL SOVEREIGNTY ACTION PLANS AND RESOURCES [MDR-A]

5.1.4.1. Information security and protection

Group information security is detailed in a framework document that is updated annually and sent directly to all Group employees by the Security Department via direct communication and available on the Group intranet. It covers all Group entities and geographies, and is organised around the following principles:

- Deliver a trust framework via continuous assessment; application of the Group Information Classification and Processing Policy; physical and logical access controls for the workforce and implementation of proportionate measures that aim to mitigate the risks;
- Protect staff, processes, technology and client interests according to the risks encountered by these assets and in compliance with the applicable standards.
- Comply with the legal and regulatory requirements of the jurisdiction in which the data is held, stored or processed.
- Adapt, assess and document when information security measures are defined by clients within the contractual framework and when they differ from Sopra Steria's fundamental security measures.

In 2024, the priority actions were updated to ensure the following objectives are met:

- Deliver a trust and compliance framework through a dedicated organisational structure that exists throughout the life cycle of each project and at every hierarchical level: Under the management of their Chief Information Security Officer, each entity and subsidiary determines the organisation, governance, implementation processes and control methods for the security policy in its area of responsibility. These choices are subject to final validation by the Group CISO.
- Protect by adopting and applying the best practices and standards in the market, such as information security management systems, Requirements (ISO/IEC 27001), Code of good practice for information security management (ISO/IEC 27002) and Information security risk management (ISO/IEC 27005). In particular, the application of these actions is tied to the most recent technological developments, including the growing use of the cloud and new AI models.
- Adapt by:
 - Raising employee awareness of information security when they join the Group or throughout their careers to develop a culture of security.
 - Leading a monitoring unit - under the joint responsibility of the Security Department and the Cyber Entity - to monitor the vulnerability assessment. This work is summarised and updated on the Security Information Platform and is available to employees.
 - Working with interprofessional bodies to strive for a better understanding of cyber risks: InterCERT, CLUSIF (a French association of information security professionals), CESIN (a French association of digital and information security experts) and the European Cyber Security Organisation (ECSO).

Implementing the action plan requires a significant human effort: As well as applying the processes and setting out the governance structure, stakeholders need to be involved and engaged, including each and every company employee.

The items relating to financial resources allocated to the action plans are detailed in Chapter 4 of this document, Section 5.1.2.

5.1.4.2. Protection of personal data

Sopra Steria Group undertakes to protect the confidentiality and security of the personal data it stores and processes in accordance with applicable laws with regard to data protection, in particular Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (the "GDPR").

A governance structure has been defined to ensure compliance, manage the related objectives, clarify stakeholder responsibilities, define relevant policies and procedures, provide the appropriate internal audit capacity and promote an internal data protection culture. All Group employees can access this governance structure via an area on the Group intranet managed by the Group Legal Department. It covers all Group entities and geographies, and is structured as follows:

- An organisational structure at Group level, adapted at a local level (country/entity):
 - The Group Data Protection Manager determines the compliance policies, creates the action plans, leads and supports at a local level and supervises the implementation of the Group data protection Compliance Programme across all subsidiaries. The Group Manager reports on these activities to the Group Legal Department;
 - Data Protection Officers (DPOs) or Single Points of Contact (SPOCs) have been appointed at each Group subsidiary. They are responsible for the following:
 - For complying with data protection requirements within their respective entities;
 - For sharing their actions and any issues encountered with the Group Manager, especially in the event of a data breach, and;
 - Corresponding with *the Personal Data Owners* (representatives of the DPO/SPOC in the functions and business units) and supporting them as they apply the legal framework.
- The Group data protection Compliance Programme is based on these principles:
 - Implementing specific tools to track all personal data processing carried out within the Group;
 - Implementing specific procedures to indicate and manage any presumed or actual personal data breach that may occur within the Group.
 - Communicating information bulletins to every group of people concerned whose data is or may be processed by Sopra Steria (for example employees, applicants, clients and suppliers). ;
 - Provision of standard contracts and clauses covering the protection of personal data in the context of contractual relationships with clients, subcontractors and suppliers;
 - Defining a specific methodology to assess the risks associated with restricted transfers of data to third countries outside the EU/EEA.
 - Organising controls and periodic audits of the implementation of the compliance programme with regard to data protection.

- Dedicated training plan:
 - As soon as an employee joins the workforce, in the form of a data protection e-learning module that must be completed within three months of starting their role;
 - For employees who need in-depth training because of their role (e.g. *Personal Data Owners*).

The governance structure is currently being updated, with publication planned for 2025. The updates will reflect organisational changes and refer to the new regulations in force that may impact personal data (for example, the AI Act).

The Group keeps abreast of the latest personal data processing practices, for example it is a member of the French Association of Data Protection Officers (AFCDP).

The items relating to financial resources allocated to the action plans are detailed in Chapter 4 of this document, Section 5.1.2.

5.1.4.3. Cybersecurity solutions

The Group's cybersecurity solutions focus on three phases:

- Prevention: drawing up a cybersecurity strategy that is adapted to the risks of the business and complies with the regulations in force, and spreading a culture of security within the organisation;
- Protection: Ensuring the continuous monitoring of assets, securing environments and ensuring end-to-end encryption of sensitive data and applications.
- Detection and response: Adopting an overall defence strategy that mobilises all stakeholders to work together towards a shared goal - recognising attackers and countering cyberattacks.

These solutions are largely based on the ability to integrate solutions from outside the Group. However, it is also possible to develop solutions internally, particularly for the Defence and Security sectors (for example, Mactan Ops, Threat Watch, SEDUCS), as well as the Financial Services sector within the DORA regulatory framework.

During 2024, the Group used this approach to integrate the French Cybersecurity Agency (ANSSI) requirement frameworks for security incident response service providers (PRIS) and security incident detection service providers (PDIS).

Since 2023, an entity dedicated to cyber solutions for Group clients has had responsibility for:

- Reinforcing Sopra Steria's business model based around value centres and products. It can be rolled out locally, through service centres (in France, nearshore in Poland and offshore in India) or in hybrid form, with a "follow-the-sun" capability to help our clients at all times;
- Ensuring the Group's ability to deliver its services, particularly by strengthening an internal Cyber Academy;
- Constructing and delivering the rollout of this service portfolio to all of its clients across all of the Group's geographic areas of business.

The relevance and progress of the implemented actions are monitored using training and certification indicators in Sopra Steria's business areas.

5.1.4.4. Digital sovereignty

The idea of sovereignty applies firstly at a state level, relating to the powers of a nation and the state administration. However, it also involves the companies that contribute to this sovereignty through their key role in the socioeconomic fabric of a state (energy, telecoms, transport, defence & security). With its clients and throughout its ecosystem, Sopra Steria strives to:

- Share a common framework for thinking about concepts connected with digital sovereignty;
- Shed light on the risks inherent in digital dependency;
- Propose action plans incorporating best practice and tools that support sovereignty and facilitate their proper use (cloud computing, software, outsourcing of skills, etc.);
- Adapt the Group to a highly sovereign environment, notably from a regulatory standpoint (national security).

The Group provides day-to-day support on matters of national security in the countries where it operates, through the protection of personal and industrial data and the consideration of the extraterritoriality of laws governing their storage and use, resilience in the face of cyber threats, control over critical technologies and the fight against disinformation. For example, Sopra Steria is a member of Gaia-X and the European Alliance for Industrial Data, Edge and Cloud, which aims to promote the development and implementation of cutting-edge and next-generation cloud technology. The Alliance aims to consolidate Europe's leading position in industrial data.

As well as designing technological building blocks, Sopra Steria builds digital trust for its clients, public and private organisations with high societal impact, in other areas, including the following:

- Expertise in hardware and software:
 - In France, Sopra Steria forged a strategic partnership with NumSpot, a sovereign cloud provider, to facilitate the adoption of trusted cloud services by large French organisations and entities. Through this partnership, Sopra Steria offers its clients a secure, agile solution that complies with the highest standards required by public-sector organisations and operators of vital importance (OIV in French).
 - In Germany, the Group has entered into a partnership with supplier Aleph Alpha to jointly develop AI solutions for public authorities. The aim is to help Germany's public sector boost efficiency, implement stricter security standards and safeguard against technological dependencies.
- Managing data and the data life cycle.
 - Sopra Steria co-leads the InfrateX consortium under the Simpl framework agreement awarded by DG Connect. Simpl is designed to meet the needs of various data spaces, facilitate the creation of a European cloud federation, support European innovation and help make Europe more competitive.
 - In 2024, Sopra Steria and the CEA (the French Alternative Energies and Atomic Energy Commission) signed a letter of intent, the first step towards a strategic partnership. The technologies involved include advanced electronics, application software, artificial intelligence, *cloud computing* (especially secure and trusted), combat *cloud*, detection, secure communications and instrumentation. Additionally, areas such as digital engineering, safety, command and control (C2) systems, post-quantum cryptography and cybersecurity will also be addressed.

- *Data-centric security*: A new way to keep data secure through encryption.
- Legal and geopolitical aspects and the development of shared standards:
 - Sopra Steria is an active member of the European Cyber Security Organisation (ECSO), which it joined in 2020. ECSO exists to bring together public- and private-sector players from across the European cybersecurity industry and act as the preferred point of contact in its dealings with the European Commission;
 - Sopra Steria has been a member of the Board of Directors of the AeroSpace and Defence Industries Association of Europe since 2023 to support the competitive development of the sector in Europe and around the world.
- Skills and human resource management:
 - In France, Sopra Steria is a founding member and member of the Board of Directors of Campus Cyber, a cybersecurity hub established by the French national agency for information systems security (ANSSI). This initiative aims to promote France's excellence in cybersecurity by bringing together experts and national and international stakeholders and developing synergies around innovative projects.

The items relating to financial resources allocated to the action plans are detailed in Chapter 4 of this document, Section 5.1.2.

5.1.4.5. Disinformation

Sopra Steria is committed to working with its clients to combat disinformation and promote the dissemination of reliable data. The aim of this approach is to strike the right balance between using moderation tools, such as algorithmic tools for assessing information, and promoting freedom of expression.

Aware of the information security threat to state sovereignty and backed by its expertise both in terms of technology and consultancy, Sopra Steria and Sopra Steria Next confirmed the creation of the Cercle Pégase think tank in June 2024. This group is dedicated to protecting information, through the fight against disinformation and information manipulation, and cyber influence (L2I).

The Cercle Pégase think tank was created to promote and contribute ideas to the development of a French strategy on the critical issue of disinformation. It aims to support efforts to simplify and frame this new field of research and its scope of application by creating an organisational structure and methods combined with tools and processes. It does this through a collective approach that welcomes all stakeholders: industry, politics, institutions, media and academia.

Also, Sopra Steria is currently working with its partners, many of them startups, to develop an end-to-end detection and response system to help companies combat cyberattacks, particularly those generated using artificial intelligence.

This solution aims to help organisations:

- Upstream, to produce content at the design stage that is reliable and can be verified;
- Downstream, to detect and respond to cyberattacks generated using AI.

It employs a number of advanced technologies to analyse the emergence and viral spread of new online information, particularly on public social media through:

- Cohort analysis system to detect early warning signs;
- Real-time subject detection system that uses AI to identify subjects brought up by cohort members on social media;
- Influence forecasting to anticipate subjects that are spreading, based on engagement levels;
- Warning system that the client can set up to suit their needs.

Sopra Steria solutions enable organisations to stay at the forefront of information security. The Group has developed a number of artificial intelligence systems trained in *deepfake* detection, as well as *fact-checking* services that combine human and AI analysis.

The items relating to financial resources allocated to the action plans are detailed in Chapter 4 of this document, Section 5.1.2.

5.1.5. INDICATORS RELATED TO CYBERPROTECTION AND DIGITAL SOVEREIGNTY [MDR-M]

Sopra Steria tracks the effectiveness of its initiatives based on the material impacts, risks and opportunities concerning its entities and main departments responsible for implementation by establishing dedicated governance structures and committees and monitoring overviews. For example, the relevance and progress of the implemented actions concerning disinformation are monitored using the following indicators:

- Events organised by the Cercle Pégase in 2024:
 - Number of events: 5
- Sopra Steria LinkedIn publications on disinformation in 2024:
 - Number of publications: 6
 - Number of impressions: 73,467
 - Number of engagements generated: 6,532
 - Average engagement rate: 10%

(1) The number of impressions is provided by LinkedIn and corresponds to the number of times the post was displayed on a LinkedIn user screen.

(2) The number of engagements is provided by LinkedIn and corresponds to the sum of reactions, comments and shares generated by each publication.

(3) The average engagement rate is calculated from LinkedIn data and corresponds to the average engagement rate per publication (number of engagements)

5.2. Developing responsible digital technology

5.2.1. PRESENTATION OF THE CONTEXT, MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

As a digital services company, Sopra Steria supports organisations through their digital transformation by providing them with digital solutions. Once up and running, these solutions have an effect on the environment as well as their users. These user groups may be Sopra Steria client employees or their end-clients, who may be private individuals or professionals.

It is important to consider the materiality of digital technology, the use of which is both energy- and resource-intensive. While the volume of digital equipment has increased substantially, the minerals required to manufacture this equipment is becoming scarce. The digital industry has certainly generated some very significant efficiency gains. However, the digital sector’s environmental impact continues its upward trend, which is at odds with the limits of our planet. This trend has been intensified by the rise of generative AI. There is a pressing need for change in the digital sector. Sopra Steria must evolve by offering its clients digital solutions that have been designed sustainably to minimise their environmental footprint.

The social impact of digital technology was addressed in a 2023 survey by ARCEP (the French authority responsible for

regulating electronic communications) and the CREDOC research centre. The survey highlighted that around 45% of the French population face barriers to using digital tools. This figure reflects the phenomenon known as the “digital divide” (affecting around 33% of the global population, according to a 2023 ITU report). The challenge for Sopra Steria is to help build digital technology that promotes equal opportunity. This can be achieved by incorporating digital accessibility standards into its solutions and ergonomic design to open up services to people with disabilities and to facilitate use.

Digital technology can also facilitate and accelerate client transition to more sustainable production and distribution models:

- As the common denominator of sector transformation;
- As the driver and decision support system for organisations during their transition period, for which data sharing is a fundamental prerequisite due to the systemic nature of the transformation undertaken;
- As the environmental transition accelerator, plotting and optimising existing physical flow management, as the urgency to act becomes more and more pressing.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES SPECIFIC TO SOPRA STERIA

Description of the materiality of “Developing responsible digital technology” for Sopra Steria (Specific sustainability matter)		Time horizon	Stage of the value chain giving rise to the IRO
Negative impact	Contributing to the digital divide and inequalities in accessing digital products and services by failing to take into account the specific needs of certain populations (e.g. applications not adapted for the visually impaired, etc.).	Short term	Sopra Steria’s own operations and downstream value chain
Negative impact	Violations of the right to respect for private life, freedom of expression and access to quality information, and exposure to false information via digital technology.	Short term	Sopra Steria’s own operations and downstream value chain
Negative impact	Significant acceleration of environmental impacts due to the growth in digital uses and solutions, including AI.	Medium term	Sopra Steria’s own operations and downstream value chain
Risk	Reputational damage linked to the perception that a solution may reinforce the digital divide or infringe the “rights” of end-users.	Short term	Sopra Steria’s own operations and downstream value chain
Risks	Poor anticipation and incorporation of changing CSR expectations and needs (including environmental transition) into solutions and practices, particularly in relation to and in keeping with accelerating digital impacts.	Long term	Sopra Steria’s own operations and downstream value chain
Opportunity	Increased market share through the marketing of an end-to-end offering designed to better support clients in their environmental transition (reduction, adaptation, circular economy, etc.) and/or towards an inclusive and ethical digital environment.	Short term	Sopra Steria’s own operations and downstream value chain

Describing Sopra Steria’s end-user types is made more complex by the fact that its professional clients work in many different companies across many business sectors, mainly in Europe (e.g. transport, public services, financial services,

energy, telecoms). As a digital services company (ESN), Sopra Steria’s activities help to fulfil digital services, while its clients are responsible for providing them to consumers and end-users.

5.2.2. RESPONSIBLE DIGITAL TECHNOLOGY POLICY [MDR-P]

Sopra Steria is aiming to become a benchmark provider of responsible digital technology, with two complementary objectives:

- Change its consultancy and engineering services to provide its clients with low-impact digital solutions, promoting access for all, respecting ethical principles and minimising environmental impacts;
- Offering digital solutions that accelerate the implementation of its clients' sustainability strategies.

This Responsible Digital Technology process takes into account EU regulations (AI Act and Accessibility Act), industry standards and good practice (ARCEP'S RGENS sustainable design framework, ISO 14040/44, WCAG from W3C and the French standards organisation AFNOR's Frugal AI standard), as well as the main concerns expressed by user protection bodies relating to digital technology. For Sopra Steria, stakeholders that are affected by or contribute to this process include company employees, clients and, by extension, end-users.

Following an audit led by the LUCIE agency (an external third-party body), Sopra Steria received Level 1 Responsible Digital Technology certification from the INR (Institut du Numérique Responsable) in 2023, based on the Company's consulting and systems integration services (scope: France). The certification led to an improvement plan, which is now monitored by the Responsible Digital Technology unit within the Sustainability & Corporate Social Responsibility (SCSR) Department.

2024 was the year of preparation for this process, with three key actions:

- A Responsible Digital Technology unit was created within the SCSR Department, tasked with coordinating this initiative across all Group entities and geographic regions;
- Organisational and governance structures were implemented within the Group entities, which included the appointment of *Digital Sustainability Officers*;
- A Responsible Digital Technology roadmap was drawn up, covering the 2025-2027 period and intended for Executive Management. It specifies the targets that will be progressively communicated to internal stakeholders.

The main targets for 2025 are:

- Achieve Level 2 INR certification within the scope that is already certified (France), and start to extend Level 1 certification to other Group entities.
- Roll out sustainable design and digital accessibility in the Group's operations.
- Initiate digital ethics practices.
- Accelerate awareness and training actions.
- Continue to improve the solutions available to support clients in their environmental and social transition.

The process has mainly been started in France, in collaboration with a few large clients. Therefore, the roadmap also aims to standardise and extend this process across all Group entities and geographic regions.

The roadmap and the effectiveness of the actions taken are managed by the Responsible Digital Technology unit, in collaboration with the *Digital Sustainability Officers* for each Group entity/geographic region. This management process also involves a community of responsible digital technology specialists who support operations, and there is a commitment to expand their number. While a regular meeting already takes place in France, in the future a monthly Group-level review meeting will be established.

The Group considers the total financial resources allocated to the "Developing responsible digital technology" policy action plans to be material. In-depth analyses will need to be carried out to better quantify and qualify these expenses (see Section 1.3.2.1, "Method overview", in Chapter 4 of this document).

5.2.3. ACTION PLANS AND RESOURCES FOR RESPONSIBLE DIGITAL TECHNOLOGY

a. Action plan – "Sustainable digital technology"

Targets related to sustainable digital technology [MDR-T]

Sopra Steria sets qualitative targets to assess the maturity of its practices and commit to minimise the environmental impact of its digital solutions. At the end of the 2025-2027 period, the business proposals for new digital solutions will prioritise a sustainable design approach, coupled with an environmental impact assessment of the solutions offered. Work is in progress to set the targets and intermediate goals that will assess progress in the roll-out of these practices. These targets are monitored according to the governance structure described in the policy.

Digital sustainability actions and resources [MDR-A]

Sopra Steria is carrying out the following actions to deliver a progressive and large-scale rollout of sustainable design practices:

Choice of methodology

Adopting the RGENS sustainable design in digital services framework has structured the process. This standard was updated by ARCEP (the French authority responsible for regulating electronic communications) in May 2024. Sopra Steria experts are actively involved in supporting the responsible digital technology external ecosystem. This provides a basis to implement a sustainable design process throughout the life cycle of a digital solution.

Industrialisation and new tools

Sustainable design is paired with an environmental impact assessment process for digital solutions. This allows tangible data to be collected in various situations throughout their life cycle. To roll out this assessment on a large scale, Sopra Steria has developed the G4IT (Green for IT) tool, with an open-source licence. This solution complies with ISO 14040/44 and uses the NumEcoEval and Boavizta calculation tools, as well as the NegaOctet database impact factors.

Training

Employees are offered training in sustainable design in two formats: a short digital module and a one-day general training course. These are developed by Sopra Steria and adapted to the Group's business lines using its own methodologies and tools.

AI Focus: An AI acculturation programme is also available, including raising awareness of the related environmental issues.

Contributing to emerging standards

Sopra Steria has been involved in drafting the product category reference document for information systems and digital services, published by ADEME, the French Environment and Energy Management Agency.

AI Focus: Sopra Steria also remains at the forefront of sector AI and sustainability actions by partnering with standards agencies (AFNOR), academic bodies (INRIA) and non-profit organisations (Boavizta and dataForGood).

SUSTAINABILITY REPORT

Business and segment-specific information

Initially launched in France, these actions aim to make sustainable design the standard, and are progressing with a roll-out across all Group entities. Without restrictive regulations that apply across the sector, sustainable design processes must be completed in close partnership with clients. The roll-out speed depends on them adopting this process.

The items relating to financial resources allocated to the action plans are detailed in Section 5.2.2, Chapter 4 of this document.

Indicators related to sustainable digital technology [MDR-M]

To date, the training actions have been managed jointly by the Sopra Steria Academy – to ensure the training is delivered effectively – and the Group Responsible Digital Technology Unit. Indicators taken from the training databases are used to manage these actions. They provide an insight into the resources in place to roll out sustainable design in France and the results in terms of the number of employees trained.

In 2025, Sopra Steria will progressively extend monitoring of training actions to all Group entities. It will also start to track the number of client projects using a sustainable design process.

b. Action plan – “Digital inclusion”

Targets related to digital inclusion [MDR-T]

Sopra Steria sets objectives to increase inclusivity in digital technology. The inclusion of digital accessibility standards is a priority to ensure people with disabilities can access digital services.

From mid-2025 and in compliance with the applicable regulatory framework, all business proposals that involve development of a new digital solution with user interfaces for the general public or a wider audience will use an implementation approach that ensures Level AA adherence to WCAG international norms, unless otherwise specified.

Work has started to define how compliance with this standard will be verified as part of the proposal review process. These targets will be monitored according to the governance structure described in the policy.

Digital inclusion actions and resources [MDR-A]

To supply clients with digital solutions that comply with accessibility standards, Sopra Steria has launched the following series of actions:

Training

Targeted training actions have been completed in response to client expectations, according to the local context for each country and business activity.

For example, over 50% of employees in France are now aware of digital accessibility issues thanks to an e-learning module developed by the Group.

In 2024, a digital accessibility training programme was created in partnership with an expert in the field. Comprising a number of modules in French and English, this programme aims to strengthen the skills of the different professions involved in service development: project managers, designers, developers and testers. The training will be available across the Group in the first quarter of 2025 to accelerate this upskilling process.

Creating a pool of auditors certified in digital accessibility

To guarantee a high level of expertise, this pool will be strengthened swiftly when necessary by calling on external partners.

Industrialisation and new tools

Development processes have been enhanced with new tools that carry out specific tests automatically or manually to ensure compliance with standards.

OSCA – an internal accessible design management tool – has also been developed to support project teams as they implement accessible technology.

AI Focus: A POC (Proof of Concept) is being developed to explore the use of artificial intelligence technology in order to increase the rate of test automation.

Group Accessibility Specialist appointed to strengthen the organisation

From 2025, the Group Accessibility Specialist will support this process across the whole Group.

Finally, Sopra Steria implemented a process that aims to use innovations and new technologies to promote inclusion and the social and professional integration of people with disabilities. For example, in partnership with IV&S and IBM, the Group helped develop IRIS, the first AI sign language assistant.

The items relating to financial resources allocated to the action plans are detailed in Section 5.2.2, Chapter 4 of this document.

Indicators related to digital inclusion [MDR-M]

Digital inclusion awareness has been tracked using an indicator based on French data to monitor the resources in place to train employees regarding the issues linked to digital accessibility. This indicator is taken from the Sopra Steria Academy training databases.

At the start of 2025, Sopra Steria will implement new indicators to track the roll-out of the accessibility training modules across the Group.

c. Action plan – “Digital ethics”

Targets related to digital ethics [MDR-T]

Sopra Steria’s digital ethics approach aims to develop holistic impact analysis (sociological, anthropological, economic, legal, etc.) of projects run by the Company, and also changes in the business sector as a whole.

To achieve this, Sopra Steria set four goals in 2025:

- Spread awareness of digital ethical issues to promote ethical thinking around the issues dilemmas raised by digital technology. This involves defining ethics, beyond simply respecting the law or deontology; introducing an ethics methodology structured around principles; and finally applying this to real-life operations.
- Develop an introduction to digital ethics e-learning module for all of Sopra Steria’s French-speaking employees (in France, Belgium, Luxembourg and Tunisia).
- Help implement shared digital ethics frameworks for the business ecosystem, to complement simple compliance with standards, mainly through the large union organisations for digital companies.
- Develop new digital ethics partnerships because the Group is convinced that it cannot act alone in this area.

A dedicated governance structure has been created: an Ethics Specialist for the Group was appointed to the SCSR Department at the end of 2023 and digital ethics are now included in the Responsible Digital Technology roadmap.

Digital ethics actions and resources [MDR-A]

The Group's actions during the year were implemented internally and externally, mainly in France. The aim is to roll them out more widely across the Group once they have reached maturity.

Helping to raise awareness of digital ethical issues

This encompassed both internal and external actions:

- Internally, the Group Ethics Specialist delivered two presentations: the first to Sopra Steria's Responsible Digital Technology Specialists in France, and the second to the Boost'her programme participants. This initiative aims to increase the number of women in management at Sopra Steria France.
- Externally, six actions were implemented:
 - Targets: clients and partners, secondary school and university students, representatives from the field of higher education and research, and general public.
 - Format: Conferences, lectures, participation in round tables, a podcast recording and publications.
 - Scope: France and Global

Although the results are not quantifiable, the participants in all cases shared the same feedback: these actions gave them the opportunity to think more extensively about the risks and opportunities of digital technologies and, therefore, about their own actions.

Developing a digital ethics e-learning module for employees

Since August 2024, we have been working on a 30- to 40-minute e-learning module providing an introduction to digital ethics, aimed at all of Sopra Steria's French-speaking employees (around 23,000 people). The aim is to make it available in the second half of 2025.

Helping to implement shared digital ethics frameworks for the business ecosystem

AI Focus: During the year, the Group focused on implementing two common tools. First, Ethical AI Charter⁽¹⁾ by Numeum⁽²⁾. Sopra Steria has been a signatory since 2022. In 2024, the Group helped rewrite the manifesto of the training guide and creating the tool. Second, Manifesto for responsible AI use in consulting firms by Syntec Conseil. This document demonstrates the commitment of member companies to adopt AI in an ethical, transparent and beneficial way, in line with the current economic and social challenges. Sopra Steria has been a signatory since 2024.

These frameworks can be used by all French-speaking companies as they are available free of charge.

Performance indicators related to digital ethics [MDR-M]

To date, the effectiveness of actions to promote awareness, introduce the ethics concept and implement shared frameworks has been tracked using stakeholder satisfaction levels. These items are compared to current practices in the business sector to take advantage of best practice.

In 2025, the number of employees trained in digital ethics will be tracked to drive the achievement of the rollout objectives.

d. Action plan – "Digital technology for the transition"

Targets - Digital technology for the transition [MDR-T]

Sopra Steria supports its clients by offering digital solutions to accelerate their environmental and social transition. This support takes the form of solutions that can be used across all sectors and tailor-made proposals to suit the client's business context. Clients are also offered a solution to ensure the digital accessibility of their information system is compliant. In most cases, this support combines consultancy and system integration services.

Initiatives and resources - Digital technology for the transition [MDR-A]

Sopra Steria is completing the following actions to develop digital solutions that accelerate its clients' environmental and social transition:

- Developing an "CSR in motion" solution that aims to improve the environmental and social performance of organisations: Constructing a solution that combines profession-specific expertise, CSR expertise and data expertise.
- Developing a solution that reduces the environmental impacts of digital technology: Constructing a solution that seeks to gain the organisation's commitment to minimise its IT impact. Training the sales teams in France.
- Developing a digital accessibility solution: Constructing a solution that combines consultancy and design expertise. Broadening the scope of the solution to cover more business activities in 2025;
- Implementing a Sustainability & Ethics consultancy practice at Group level: Developing skills and sharing experiences.

Indicators related to digital technology for the transition [MDR-M]

There are no indicators constructed at a Group level.

(1) <https://ai-ethical.com/>

(2) <https://numeum.fr/>

6. Certification report on sustainability information

ASSURANCE REPORT ON SUSTAINABILITY REPORTING AND VERIFICATION OF DISCLOSURE REQUIREMENTS SET OUT IN ARTICLE 8 OF REGULATION (EU) 2020/852

Financial year ended 31 December 2024

To the shareholders at the General Meeting,

This report is produced in our capacity as a statutory auditor for ACA Nexia and an independent third party for the Cabinet de Saint Front (part of the Sopra Steria Group). It focuses on sustainability information and the information set out under Article 8 of Regulation (EU) 2020/852. It relates to the financial year ending 31 December 2024 and is included in section 4 of the Group Management Report.

In accordance with Article L. 233-28-488 of the French Commercial Code, Sopra Steria Group is required to include the aforementioned information within a separate section of the Group Management Report. This information has been included as an initial application of the aforementioned Articles, characterised by uncertainty around text interpretation, a substantial reliance on estimates, and the lack of established practices or an established framework, particularly regarding the double materiality assessment. It gives an understanding of the impacts of the Group's activity on sustainability issues, as well as how these issues influence changes to its business, results and consolidated financial position. Sustainability issues include environmental, social and corporate governance matters.

In accordance with II of Article L. 821-54 and L. 822-24 of the aforementioned code, our mission is to carry out the work required to issue a notice of limited assurance, covering:

- Compliance with the sustainability information standards adopted by Article 29b of Directive (EU) 2013/34 of the European Parliament and Council dated 14 December 2022 (henceforth referred to as ESRS [European Sustainability Reporting Standards]) of the process implemented by Sopra Steria Group to ascertain the published information, and compliance with the obligation to consult the Works Council laid down in Paragraph 6 and the final Paragraph of Article L. 2312-17 of the French Labour Code;
- Compliance of sustainability information given in Section 4 of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including the ESRS; and
- compliance with disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

This mission is conducted in compliance with the ethical rules, including independence, and the quality rules defined in the French Commercial Code.

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

In the three separate parts of the report that follows, we have presented - for each focus area of our mission - the verification method that we have used and the conclusions that we have drawn from this.

To support these conclusions, we have presented - in the annex to this report - the areas to which we have paid particularly close attention and the diligence we have taken in these areas. We would like to draw your attention to the fact that we have not included a conclusion about these elements in isolation and that the areas of diligence described are part of the global context used to draw the conclusions put forward against each of the three focus areas of our mission.

Finally, when we believe it necessary to highlight any of the sustainability information supplied by Sopra Steria Group in the Group Management Report, we include a section with our observations.

LIMITATIONS OF OUR ASSIGNMENT

As our mission is to give limited assurance, the nature of the work (choice of control technique), its extent (scope) and its duration are less than required to give reasonable assurance.

Moreover, this mission does not aim to guarantee the viability or the quality of Sopra Steria Group management. It does not aim to give an assessment, which would go beyond compliance with the ESRS information requirements regarding the suitability of choices made by the Sopra Steria Group in terms of action plans, targets, policies, scenario analyses and transition plans.

However, it does aim to draw conclusions regarding how published sustainability information is ascertained, the information itself, and the information published in accordance with Article 8 of Regulation (EU) 2020/852, as to the lack of identification or indeed the identification of errors, omissions and inconsistencies of a significance such that they could influence decisions taken by those who read the information that we have verified.

Should there be any comparative information, it is not covered by our assignment.

Compliance with the ESRS of the process put in place by Sopra Steria Group to determine the information published, and compliance with the obligation to consult the Works Council provided for by Paragraph 6 and the final Paragraph of Article L. 2312-17 of the French Labour Code

TYPE OF CHECKS CARRIED OUT

Our work involved checking that:

- the process defined and implemented by Sopra Steria enabled the Group, as required by the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters and to identify those material impacts, risks and opportunities that led to the publication of sustainability information in Section 4 of the group management report; and
- the information provided regarding this process is also compliant with the ESRS.

In addition, we checked that the Group had complied with the obligation to consult the Works Council.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

Our checks did not reveal any material errors, omissions or inconsistencies in respect of the compliance of the process implemented by Sopra Steria Group with the ESRS.

We confirm that the Group has complied with the obligation to consult the Works Council provided for by Paragraph 6 and the final Paragraph of Article L. L. 2312-17 of the French Labour Code.

Compliance of sustainability information given in Section 4 of the Group Management Report with the requirements of Article L. 233-28-494 of the French Commercial Code, including with the ESRS.

TYPE OF CHECKS CARRIED OUT

Our work involved checking that, in compliance with the current laws and regulations, including the ESRS:

- the information provided makes it possible to understand the methods used in the preparation and governance of the sustainability information included in Section 4 of the group management report, including methods of ascertaining information relating to the value chain and the disclosure exemptions applied;
- the information is presented in a way that makes it clear and comprehensible;
- the scope used by Sopra Steria Group concerning this information is appropriate; and
- based on a sample, selected using our analysis of compliance risks for the information provided and the expectations of its users, that the information presented does not include any errors, omissions or incoherences that are material, i.e. liable to influence the judgement or the decisions of users of the information.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

Our checks did not reveal any material errors, omissions or inconsistencies in respect of the compliance of the sustainability information given in Section 4 of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

Reasonable assurance report on selected information

TYPE OF CHECKS CARRIED OUT

Regarding the quantitative information selected by the Company and identified by the symbol ✓, we performed, at the request of the Company and in line with its proactive approach, the same types of procedure as those described in the "Type of checks carried out" section above for compliance of sustainability information given in Section 4 of the Group Management Report with the requirements of Article L. 233-28-494 of the French Commercial Code, including the ESRS, but in a more in-depth manner, in particular with respect to the number of tests conducted.

The selected sample thus represents an average of yy% of the workforce and between 51% and 71% of environmental data identified by the symbol ✓.

We believe that these procedures enable us to express a reasonable assurance conclusion with respect to the information selected by the Company and identified by the symbol ✓.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

In our opinion, the information selected by the Company and identified by the symbol ✓ has been prepared, in all material respects, in accordance with the ESRS and the Guidelines specified in the sustainability report.

Compliance with disclosure requirements set out in Article 8 of Regulation (EU) 2020/852

TYPE OF CHECKS CARRIED OUT

Our work involved checking the process used by Sopra Steria Group to determine whether the activities of the entities included within the scope of consolidation were eligible and aligned.

It also involved verifying the information published in accordance with article 8 of Regulation (EU) 2020/852, which meant checking:

- the information is presented in accordance with the presentation rules laid down to ensure it is clear and comprehensible;
- based on a sample, that the information provided does not include any errors, omissions or incoherences that are material, i.e. liable to influence the judgement or the decisions of users of the information.

CONCLUSIONS DRAWN FROM CHECKS CARRIED OUT

Our checks did not reveal any material errors, omissions or inconsistencies in respect of compliance with the requirements set out in Article 8 of Regulation (EU) 2020/852.

Paris and Toulouse, 4 March 2025

French original signed by

The Statutory Auditors

Aca Nexia

Represented by

Sandrine Gimat

The Independent Third Party,

Cabinet de Saint Front

Represented by

Pauline de Saint Front

This is a free translation into English of a report issued in French. It is provided solely for the convenience of English-speaking users.

ANNEX – ITEMS TO WHICH PARTICULAR ATTENTION WAS PAID

Compliance with the ESRS of the process put in place by Sopra Steria Group to determine the information published, and compliance with the obligation to consult the Works Council laid down in Paragraph 6 and the final Paragraph of Article L. 2312-17 of the French Labour Code

- On identifying impacts, risks and opportunities (IROs)

The information relating to the identification of impacts, risks and opportunities is given in Section 4 of the Group Management Report.

We familiarised ourselves with the process used by the entity to identify actual and potential impacts (both positive and negative), risks and opportunities (“IROs”) in respect of the sustainability matters listed in Paragraph AR 16 of the Application Requirements of ESRS 1 and where applicable, those that are specific to the entity, as presented in Note 4 to the Group Management Report.

In particular, we assessed the approach used by the entity to determine its impacts and its dependencies, which can be a source of risks or opportunities, in particular the dialogue initiated with stakeholders where necessary.

We also assessed the completeness of the activities included in the scope used to identify IROs, taking into account the banking sub-group, which was sold during the period.

We familiarised ourselves with the mapping carried out by the entity of the IROs identified, and in particular the description of how they are broken down between own activities and the value chain, together with their time horizon (short, medium and long term), and we assessed the consistency of this mapping with our knowledge of the entity and, where applicable, the risk assessments carried out by Group entities.

We have:

- assessed the combined approach used by the entity to collect information about subsidiaries;
- assessed the way in which the entity covered the list of sustainability topics laid down in ESRS 1 (AR 16) in its assessment;
- assessed the consistency of the actual and potential impacts, risks and opportunities identified by the entity with the sector analyses available;
- assessed the consistency of the actual and potential impacts, risks and opportunities identified by the entity, in particular those specific to it, because they were not covered or were insufficiently covered by the ESRS, with our knowledge of the entity;
- assessed how the entity took the different time horizons into account, in particular regarding climate-related issues;
- assessed whether the entity had taken into account the risks and opportunities that could result from both past and future events caused by its own activities or by its business relationships, including actions taken to manage certain impacts or risks;
- assessed whether the entity had taken into account its dependency on natural, human and/or social resources in identifying the risks and opportunities.

ON ASSESSING FINANCIAL AND IMPACT MATERIALITY

Information relating to the evaluation of impact materiality and financial materiality is given in Section 4 of the Group Management Report.

By meeting with management and reading the documentation available, we familiarised ourselves with the process used by the entity to evaluate impact materiality and financial materiality, and assessed its compliance with the criteria laid down in ESRS 1.

In particular, we assessed the way in which the entity defined and applied the materiality criteria for the information laid down in ESRS 1, including setting thresholds, to determine the material information published:

- In respect of the indicators relating to the material IROs identified in accordance with the relevant topical ESRS;
- In respect of information specific to the entity.

Compliance of sustainability information given in Section 4 of the Group Management Report with the requirements of Article L. 233-28-4 of the French Commercial Code, including with the ESRS.

INFORMATION SUPPLIED IN ACCORDANCE WITH ENVIRONMENTAL REQUIREMENTS (ESRS E1 TO E5)

Information published in respect of climate change (ESRS E1) is given in Section 2.1 of the Group Management Report.

We present below the items to which we paid particular attention in respect of the compliance of this information with the ESRS.

Our work consisted primarily of:

- by meeting with management or the people concerned, in particular, assessing whether the description of the policies, actions and targets implemented by the entity covered the following areas: climate change mitigation and climate change adaptation;
- assessing the appropriateness of the information presented in the environmental section of the sustainability information included in the Group Management Report and its general consistency with our knowledge of the entity.

As regards the information published regarding greenhouse gas emissions:

- We familiarised ourselves with the internal control and risk management procedures put in place by the entity to ensure the consistency of the information published;
- We assessed the consistency of the scope measured for the greenhouse gas emissions assessment with the scope of the consolidated financial statements, the activities under operational control and the upstream and downstream value chain;
- We familiarised ourselves with the protocol for preparing the greenhouse gas emissions inventory used by the entity to draw up the greenhouse gas emissions assessment and assessed the way it was applied, across a selection of emissions categories and sites, for scope 1 and scope 2.

- With respect to scope 3 emissions, we assessed:
 - the justification for including or excluding the various categories and the transparency of the information provided in relation to this;
 - the information-gathering process.
- We have assessed the suitability of emission factors used to calculate the associated conversions, as well as the calculation and extrapolation assumptions, given that such information may be subject to uncertainties relating to the level of scientific or economic knowledge and the quality of external data used.
- We talked to management to understand the main changes in the activities during the period that were liable to affect the greenhouse gas emissions assessment;
- For physical metrics (such as energy consumption), we reconciled a sample of the underlying data used to prepare the greenhouse gas emissions assessment with the relevant documents;
- We used analytical procedures;
- As regards the estimates that we considered to be fundamental used by the entity to prepare its greenhouse gas emissions assessment:
 - Through discussions, we familiarised ourselves with the methodology used to calculate the estimates and the sources of information on which they are based;
 - We assessed whether the methods had been implemented consistently or whether any changes had been made since the previous period, and whether these changes were appropriate;
- We checked the arithmetical accuracy of the calculations used to prepare the information.

Regarding monitoring the transition plan for climate change mitigation, our work consisted primarily of:

- Assessing whether the information published in respect of the Transition Plan meets the requirements of ESRS E1 and explains sufficiently the fundamental assumptions underpinning the plan, it being stipulated that it is not within our remit to express an opinion on the suitability of the Transition Plan and the level of ambition of its targets;
- Assessing whether the Transition Plan reflects the commitments made by the entity as laid down in the minutes of governance bodies;
- Comparing the trajectory with sector analyses;

- Assessing the consistency between the main information provided in respect of the Transition Plan, in particular as regards the financial information provided regarding investments (Capex and Opex) and decarbonisation levers;
- Assessing whether the Transition Plan is aligned with the strategic plan as approved by the management bodies.

INFORMATION SUPPLIED IN ACCORDANCE WITH SOCIAL REQUIREMENTS (ESRS S1 TO S4)

Information published in respect of own workforce (ESRS S1) is given in Section 3.1 of the Group Management Report.

We present below the items to which we paid particular attention in respect of the compliance of this information with the ESRS.

Our work consisted primarily of:

- on the basis of meetings with management or the people concerned, assessing whether the description of the policies, actions and targets implemented by the entity covered the following areas: training and skills development, diversity and equal opportunities, employee protection and trust and social dialogue;
- assessing the appropriateness of the information presented in Note 3.1.3 to the social section of the sustainability information in the Group Management Report and its general consistency with our knowledge of the entity.

As regards the information published on training:

- We familiarised ourselves with the internal control and risk management procedures put in place by the entity to ensure the consistency of the information published;
- We assessed the consistency of the scope used to calculate the total number of hours and the average number of hours per employee, and to calculate the percentage of employees trained;
- We talked to management to understand the main changes in the activities during the period that were liable to affect training;
- We used analytical procedures;
- We reconciled a sample of the underlying data used to calculate the number of hours of training with the relevant documents;

7. Cross-reference table

7.1. Corporate Sustainability Reporting Directive/SDG/Global Compact/GRI/TCFD-CDSB cross-reference table

Universal Registration Document	CSRD (ESRS/DR)	SDG ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading				
1.	General information	ESRS 2			
1.1.	Strategy				
1.1.1.	Strategy, business model and value chain	SBM-1			
1.1.2.	Interests and views of stakeholders	SBM-2			
1.1.3.	Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3			
1.2.	Sustainability governance				
1.2.1.	Role of the administrative, management and supervisory bodies	GOV-1			
1.2.2.	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	GOV-2			
1.2.3.	Integration of sustainability-related performance in incentive schemes	GOV-3			
1.2.4.	Risk management and internal controls over sustainability reporting	GOV-5			
1.3.	Impact, risk and opportunity management				
1.3.1.	Double materiality assessment method	IRO-1			
1.3.2.	Method and mapping of information covered	IRO-2			
1.4.	Methodological note on the drafting of the report				
1.4.1.	General basis for preparation of the sustainability statement	BP-1			REQ-07 REQ-08
1.4.2.	Disclosures in relation to specific circumstances	BP-2			REQ-09 REQ-10

Universal Registration Document	CSRD (ESRS/DR)	SDG ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading				
2.	Environmental information				
2.1.	Climate Change	ESRS E1			
2.1.1.	Presentation of the context, material impacts, risks and opportunities	E1.IRO-1 E1.SBM-3	7, 9, 11, 13	Principles 7-8-9	GRI 102-15 REQ-03 GRI 305-5 REQ-04 GRI 302-5 REQ-06
2.1.2.	Reducing and mitigating the carbon footprint, and climate change adaptation	E1-2 <i>including</i> MDR-P E1-1 E1-4 <i>including</i> MDR-T E1-3 <i>including</i> MDR-A E1-5 <i>including</i> MDR-M E1-8 <i>including</i> MDR-M E1-7 <i>including</i> MDR-M E1-6 <i>including</i> MDR-M	7, 9, 11, 13	Principles 7-8-9	GRI 305-1 REQ-01 GRI 305-2 REQ-02 GRI 305-3 REQ-04 GRI 305-4 REQ-05 GRI 305-5 REQ-11 GRI 302-1 REQ-12 GRI 302-3 GRI 302-4 GRI 302-5 GRI 201-2 GRI 102-12 GRI 308-1 GRI 308-2
2.2.	Circular economy	ESRS E5			
2.2.1.	Presentation of the context, material impacts, risks and opportunities	E5.IRO-1 E5.SBM-3	6, 11, 12, 15,	Principles 7-8-9	GRI 102-15 REQ-03 GRI 306-2 REQ-04 GRI 308-2 REQ-06
2.2.2.	Resource and waste management	E5-1 <i>including</i> MDR-P E5-2 <i>including</i> MDR-A E5-3 <i>including</i> MDR-T E1-4 <i>including</i> MDR-M E5-5 <i>including</i> MDR-M	6, 11, 12, 15	Principles 7-8-9	GRI 301-1 REQ-01 GRI 306-2 REQ-02 GRI 306-4 REQ-04 GRI 302-3 REQ-05 GRI 303-3 REQ-11 GRI 308-1 REQ-12 GRI 308-2
2.3.	Information beyond materiality		14, 15	Principles 7-8-9	GRI 304-1
2.4.	Information on the EU Taxonomy				

Universal Registration Document	CSRD (ESRS/DR)	SDG ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading				
3.	Social information				
3.1.	Sopra Steria employees	ESRS S1			
3.1.1.	Introduction to the context, material impacts, risks and opportunities	SI-SBM-3	4, 5, 8, 10		
3.1.2.	General Human Resources policy	SI-1 MDR-P SI-5 MDR-T SI-4 SI-6	<i>including</i> 4, 5, 8, 10	Principles 1 to 6	
3.1.3.	Priority to training and skills	SI-1 MDR-P SI-4 MDR-A SI-13 MDR-T	<i>including</i> 4, 8	Principles 1-2	GRI 404-1 GRI 404-3
3.1.4.	Equal opportunities and diversity	SI-1 MDR-P SI-4 MDR-A SI-9 MDR-M SI-16 MDR-M	<i>including</i> 4, 5, 10,	Principles 1-2-6	GRI 405-1
3.1.5.	Employee protection and trust (including "Health and safety at work")	SI-1 MDR-P SI-4 MDR-A SI-15 MDR-M SI-17 MDR-M	<i>including</i> 3, 8	Principle 1	GRI 403-1 GRI 403-9
3.1.6.	Social dialogue	SI-1 MDR-P SI-4 MDR-A SI-8 MDR-M	<i>including</i> 8	Principle 3	GRI 102-41
3.2.	Affected communities [S3]	ESRS S3			
3.2.1.	Presentation of the context, material impacts, risks and opportunities	S3. SBM-3	1, 3, 4, 5, 8, 10, 11		
3.2.3.	Solidarity and volunteering				
3.2.2.1.	Policy related to solidarity and volunteering	S3-1 <i>including</i> MDR-P	1, 3, 4, 5, 8, 10		
3.2.2.2.			1, 3, 4, 5, 8, 10		

Universal Registration Document	CSRD (ESRS/DR)	SDG ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading				
	Targets related to solidarity and volunteering	S3-5 including MDR-T			
3.2.2.3.	Solidarity and volunteering initiatives	S3-4 including MDR-A	1, 3, 4, 5, 8, 10		
3.2.2.4.	Solidarity and volunteering indicators	MDR-M	1, 3, 4, 5, 8, 10		
3.2.3.	Regional presence				
3.2.3.1.	Regional presence policy	S3-1 including MDR-P	4, 8, 11		
3.2.2.2.	Targets related to regional presence	S3-5 including MDR-T	4, 8, 11		
3.2.2.3.	Regional presence actions	S3-4 including MDR-A	4, 8, 11		
3.2.2.4.	Indicators related to regional presence	MDR-M	4, 8, 11		
3.3.	Consumers and end-users	ESRS S4			
3.3.1.	Presentation of material impacts, risks and opportunities	S4.SBM-3	7, 9		
3.3.2.1.	Policy related to contribution to essential public services	S4-1 including MDR-P	7, 9		
3.3.2.2.	Targets related to the contribution to essential services	S4-5 including MDR-T	7, 9		
3.3.2.3.	Actions regarding contribution to essential public services	S4-4 including MDR-A	7, 9		
3.3.2.4.	Performance indicators relating to contribution to essential public services	MDR-M	7, 9		
4.	Information on business conduct				
4.1.	Business conduct and compliance	ESRS G1			
4.1.1.	Presentation of material impacts, risks and opportunities	G1.SBM-3	8, 10, 16		
4.1.2.	Governance of business conduct	GOV-1	8, 10, 16		
4.1.3.	Policies related to business conduct	G1-1 including MDR-P G1-2 G1-3	8, 10, 16		
4.1.4.	Action plans related to business conduct	G1-2 including MDR-A G1-3 including MDR-A	8, 10, 16		
4.1.5.	Performance indicators related to business conduct	G1-4 including MDR-M	8, 10, 16		
4.2.	Due diligence	S1-2 S3-2 S4-2 S4-3	8, 10, 16		

Universal Registration Document	CSRD (ESRS/DR)	SDG ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
Chapter/ Section #	Chapter/Section heading				
4.2.2	Statement on due diligence	GOV-4 SI-2 S3-2 S4-2 SI-3 S4-3 SI-17	8, 10, 16		
5.	Business- and segment-specific information				
5.1.	Cyberprotection and digital sovereignty				
5.1.2.	Policy related to cyberprotection and digital sovereignty	MDR-P	16, 17		
5.1.3.	Targets related to cyberprotection and digital sovereignty	MDR-T	16, 17		
5.1.4.	Cyberprotection and digital sovereignty action plans and resources	MDR-A	16, 17		
5.1.5.	Indicators related to cyberprotection and digital sovereignty	MDR-M	16, 17		
5.2.	Developing responsible digital technology				
5.2.2.	Responsible digital technology policy	MDR-P	8, 10, 16		
5.2.3.	Action plans and resources for responsible digital technology	MDR-T MDR-A MDR-M	8, 10, 16		

7.2. Table comparing the 2024 double materiality assessment and the 2023 materiality assessment

Material matter in 2024	Correlation with 2023 issues	Main cause of change
Climate change adaptation (ESRS E1)	<i>No corresponding issue in 2023</i>	Evaluating the importance of applying an extended, long-term vision
Reducing and mitigating the carbon footprint (ESRS E1)	Responsible purchasing; Contributing to climate action	<i>No significant changes.</i>
Resource and waste management (ESRS E5)	Responsible purchasing	Extending the scope of the upstream and downstream value chain assessment
Priority to training and skills (ESRS S1)	Attracting and retaining talent; Skills development	Attracting and retaining talent is now considered a consequence of the Group's action plans concerning training, equal opportunity, and employee protection.
Equal opportunities and diversity (ESRS S1)	Attracting and retaining talent; Equal opportunities and diversity	Same justification as for "Priority to training and skills"
Employee protection and trust (ESRS S1)	Attracting and retaining talent; Working conditions Health and safety	Same justification as for "Priority to training and skills"
Social dialogue (ESRS S1)	Social dialogue	<i>No significant changes.</i>
Solidarity and volunteering (ESRS S3)	Digital inclusion and community engagement	<i>No significant changes.</i>
Regional presence (ESRS S3)	<i>No corresponding issue in 2023</i>	Taking into account in greater detail the positive or negative consequences for people, the environment and the Company (impact materiality)
Contribution to essential public services (ESRS S4)	<i>No corresponding issue in 2023</i>	Integrating new topics from the CSRD
Business conduct and compliance (ESRS G1)	Ethics and compliance	<i>No significant changes.</i>
Cyberprotection and digital sovereignty	Client trust; Digital trust	Client trust is now considered a consequence of action plans concerning cyberprotection digital sovereignty and responsible digital technology.
Developing responsible digital technology	Client trust; Contribution of solutions and services to sustainable development; Digital trust	Same justification for "cybersecurity and digital sovereignty"

7.3. Alignment of information related to the Group's non-financial performance with the Principal Adverse Impact (PAI) indicators set out in the EU's Sustainable Finance Disclosure Regulation (SFDR)

Topic	PAI indicators	Information for Sopra Steria
GREENHOUSE GASES (GHG)	■ Greenhouse gas emissions	To be specified
	■ Carbon footprint	To be specified
	■ Greenhouse gas emissions intensity	To be specified
	■ Exposure to the fossil fuel sector	No exposure
	■ Share of non-renewable energy consumption and production	To be specified
	■ Energy consumption intensity	To be specified
BIODIVERSITY	Activities negatively affecting biodiversity-sensitive areas	None - See Chapter 4, Section XXX.
WATER	Water usage	XXX m ³
WASTE	Hazardous waste ratio	To be specified
SOCIAL AND EMPLOYEE MATTERS	Violations of the UN Global Compact Principles or the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and Development (OECD) Guidelines for Multinational Enterprises	No violations
	Absence of a monitoring system or processes to ensure compliance with the UN Global Compact Principles and the OECD Guidelines for Multinational Enterprises	Processes and systems described in Section 4.1, "Business conduct and compliance"
	Unadjusted gender pay gap	89/100 for the workplace gender equality index (France) ⁽¹⁾
	Board gender diversity	43% of members of the Board of Directors were women as of 31/12/2024
	Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	No exposure

(1) This index includes a pillar dedicated to the gender pay gap.

8. Workforce and environmental indicators

Information marked with the ✓ symbol has been audited by an Independent Third Party to provide reasonable assurance opinion. The figures presented are rounded, which may result in slight discrepancies in some totals.

Summary of workforce indicators

WORKFORCE

WORKFORCE BY GEOGRAPHIC AREA (INCLUDING ACQUISITIONS) ✓

Scope/Topic	2024		2023	
	Absolute value	%	Absolute value	%
Group	50,988	100%	55,833	100%
France	19,949	39.1%	21,756	39.0%
International (excluding France)	31,039	60.9%	34,077	61.0%
Of which: United Kingdom	7,002	13.7%	7,768	13.9%
Of which: India	5,294	10.4%	6,095	10.9%
Of which: Spain	4,334	8.5%	4,355	7.8%
Of which: Germany	3,452	6.8%	3,842	6.9%
Of which: Norway	3,355	6.6%	3,238	5.8%
Of which: Poland	811	1.6%	936	1.7%
Of which: Italy	1,040	2.0%	1,069	2.9%
Of which: Belgium	1,872	3.7%	2,262	4.1%

BREAKDOWN OF WORKFORCE BY GENDER ✓

Scope/Topic	2024	2023 ⁽¹⁾
Group	50,988	51,768
Women	16,589	17,131
Men	34,399	34,637
France	19,949	20,370
Women	5,922	5,981
Men	14,027	14,389
International (excluding France)	31,039	31,398
Women	10,667	11,151
Men	20,372	20,247

(1) Excluding Sopra Banking Software

WORKFORCE BY GEOGRAPHIC AREA (EXCLUDING ACQUISITIONS) ✓

Scope/Topic	2024		2023 ⁽¹⁾	
	Absolute value	%	Absolute value	%
Group	50,645	100%	46,485	100%
France	19,949	39.4%	19,210	41.3%
International (excluding France)	30,696	60.6%	27,275	58.7%
Of which: United Kingdom	6,977	13.8%	7,227	15.5%
Of which: India	5,294	10.5%	4,967	10.7%
Of which: Spain	4,334	8.6%	4,087	8.8%
Of which: Germany	3,452	6.8%	3,533	7.6%
Of which: Norway	3,345	6.6%	3,236	7.0%
Of which: Poland	811	1.6%	907	2.0%
Of which: Italy	1,040	2.1%	1,053	2.3%
Of which: Belgium	1,872	3.7%	462	1.0%

(1) Excluding Sopra Banking Software

FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) ✓

Scope/Topic	2024	2023
Group	49,803	48,959
Women	15,849	16,088
Men	33,954	32,871
France	19,684	19,407
Women	5,754	5,780
Men	13,930	13,626
International (excluding France)	30,119	29,552
Women	10,096	10,308
Men	20,024	19,244
Of which: United Kingdom	6,662	7,378
Of which: India	5,293	6,094
Of which: Spain	4,299	4,298
Of which: Germany	3,316	3,393
Of which: Norway	3,331	3,221
Of which: Poland	807	900
Of which: Italy	1,028	1,040
Of which: Belgium	1,835	744

WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT ✓

Scope/Topic	2024		2023	
	Absolute value	%	Absolute value	%
Permanent contracts				
Group	49,456	97.7%	48,348	96.5%
France	19,157	96.0%	18,790	95.5%
International (excluding France)	30,299	98.7%	29,558	97.2%
Of which: United Kingdom	6,722	96.3%	7,301	94.4%
Of which: India	5,260	99.4%	6,055	99.3%
Of which: Spain	4,333	99.9%	4,321	99.4%
Of which: Germany	3,410	98.7%	3,470	93.6%
Of which: Norway	3,337	99.8%	3,230	99.8%
Of which: Poland	795	98.0%	885	94.6%
Of which: Italy	1,030	99.0%	1,043	97.6%
Of which: Belgium	1,872	100%	756	99.0%
Temporary contracts				
Group	1,189	2.3%	1,463	2.9%
France	792	4.0%	871	4.4%
International (excluding France)	397	1.3%	592	1.9%
Of which: United Kingdom	255	3.7%	434	5.6%
Of which: India	34	0.6%	40	0.7%
Of which: Spain	1	0.0%	9	0.2%
Of which: Germany	42	1.2%	63	1.7%
Of which: Norway	8	0.2%	6	0.2%
Of which: Poland	16	2.0%	22	2.4%
Of which: Italy	10	1.0%	10	0.9%
Of which: Belgium	-	-	-	-

BREAKDOWN BY TYPE OF CONTRACT AND BY GENDER ✓

Scope/Topic	2024	2023
Permanent contracts		
Group	97.7%	96.5%
Women	31.7%	32.4%
Men	66.0%	64.6%
France	96.0%	95.4%
Women	28.7%	29.1%
Men	67.3%	66.3%
International (excluding France)	98.7%	97.2%
Women	33.6%	34.3%
Men	65.1%	62.9%
Temporary contracts		
Group	2.3%	2.9%
Women	0.8%	1.0%
Men	1.6%	1.9%
France	4.0%	4.4%
Women	1.0%	1.1%
Men	3.0%	3.3%
International (excluding France)	1.3%	1.9%
Women	0.7%	1.0%
Men	0.6%	0.9%

INTERNSHIPS AND WORK-LINKED TRAINING STUDENTS

Scope/Topic	2024	2023
Internships		
Group	279	272
Women	104	87
Men	175	185
Work-linked training students		
Group	1,189	1,463
Women	397	522
Men	792	941

LENGTH OF SERVICE

AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS (IN YEARS)

Scope/Topic	2024	2023
Group	7.5	7.3
Women	7.4	7.1
Men	7.6	7.4
France	8.8	8.9
Women	8.7	8.8
Men	8.8	9.0
International (excluding France)	6.7	6.3
Women	6.6	5.1
Men	6.8	5.7
Of which: United Kingdom	8.6	8.2
Of which: India	5.2	4.7
Of which: Spain	6.3	6.0
Of which: Germany	8.4	7.9
Of which: Norway	4.0	3.7
Of which: Poland	7.4	6.4
Of which: Italy	7.6	6.9
Of which: Belgium	6.3	10.2

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2024	2023
Group	39.4	38.9
Women	38.9	38.4
Men	39.6	39.2
France	39.4	39.1
Women	38.9	38.7
Men	39.6	39.3
International (excluding France)	39.4	38.8
Women	38.8	38.2
Men	39.7	39.1
Of which: United Kingdom	44.5	43.9
Of which: India	32.4	32.3
Of which: Spain	39.5	39.2
Of which: Germany	42.7	42.2
Of which: Norway	37.7	37.5
Of which: Poland	36.2	35
Of which: Italy	41.1	40.3
Of which: Belgium	37.4	41

RECRUITMENT

NEW HIRES – ALL TYPES OF CONTRACTS ✓

Scope/Topic	2024	2023 ⁽¹⁾
Group	7,436	9,629
Women	2,283	3,378
Men	5,153	6,251
France	2,947	3,557
Women	843	1,137
Men	2,104	2,420
International (excluding France)	4,489	6,072
Women	1,440	2,241
Men	3,049	3,831
Of which: United Kingdom	849	1,681
Of which: India	998	829
Of which: Spain	809	1,011
Of which: Germany	309	587
Of which: Norway	748	936
Of which: Poland	75	116
Of which: Italy	86	160
Of which: Belgium	198	91

(1) Including internships

NEW HIRES – PERMANENT CONTRACTS ONLY ✓

Scope/Topic	2024	2023
Group	6,634	7,251
Women	2,014	2,511
Men	4,620	4,740
France	2,415	2,167
Women	704	734
Men	1,711	1,433
International (excluding France)	4,219	5,084
Women	1,310	1,777
Men	2,909	3,307
Of which: United Kingdom	740	1,343
Of which: India	990	807
Of which: Spain	802	940
Of which: Germany	293	456
Of which: Norway	678	857
Of which: Poland	35	4
Of which: Italy	79	65
Of which: Belgium	198	72

EMPLOYEE TURNOVER

TURNOVER – BY GENDER

Scope/Topic	2024
Group	14.1%
Women	13.9%
Men	14.3%
France	13.7%
Women	12.9%
Men	14.1%
International (excluding France)	14.4%
Women	14.4%
Men	14.4%

TURNOVER – BY SCOPE

Scope/Topic	2024
Group	14.1%
France	13.7%
International (excluding France)	14.4%
Of which: United Kingdom	12.0%
Of which: India	16.5%
Of which: Spain	15.4%
Of which: Germany	14.8%
Of which: Norway	16.9%
Of which: Poland	16.2%
Of which: Italy	8.9%
Of which: Belgium	15.3%

TRAINING

AVERAGE NUMBER OF HOURS OF TRAINING (MANDATORY AND NON-MANDATORY) PER EMPLOYEE ✓

Scope/Topic	2024	2023
Total	29	29
Women	31	31
Men	28	27

AVERAGE NUMBER OF HOURS OF TRAINING (MANDATORY) PER EMPLOYEE ✓

Scope/Topic	2024	2023
Total	1.08	1.06
Women	1.04	1.01
Men	1.09	1.09

NUMBER OF HOURS OF TRAINING PROVIDED DURING THE FINANCIAL YEAR ✓

Scope/Topic	2024	2023
Group	1,466,587	1,654,050
France	564,062	636,419
International (excluding France)	902,525	1,017,632
Of which: United Kingdom	268,706	217,793
Of which: India	208,380	212,804
Of which: Spain	93,743	120,940
Of which: Germany	48,945	73,491
Of which: Norway	171,544	239,916
Of which: Poland	25,717	40,212
Of which: Italy	39,394	40,634
Of which: Belgium	10,661	17,632

NUMBER OF HOURS OF TRAINING PROVIDED DURING THE FINANCIAL YEAR – WOMEN ✓

Scope/Topic	2024	2023
Group	513,135	581,205
France	177,954	200,568
International (excluding France)	335,181	380,637
Of which: United Kingdom	125,824	105,698
Of which: India	58,768	64,205
Of which: Spain	26,477	32,461
Of which: Germany	16,843	24,304
Of which: Norway	58,172	84,435
Of which: Poland	15,743	23,627
Of which: Italy	12,602	16,217
Of which: Belgium	3,759	4,486

NUMBER OF HOURS OF TRAINING PROVIDED DURING THE FINANCIAL YEAR – MEN ✓

Scope/Topic	2024	2023
Group	953,452	1,072,845
France	386,108	435,851
International (excluding France)	567,344	636,994
Of which: United Kingdom	142,882	112,095
Of which: India	149,612	148,598
Of which: Spain	67,265	88,479
Of which: Germany	32,102	49,186
Of which: Norway	113,372	155,481
Of which: Poland	9,974	16,585
Of which: Italy	26,792	24,417
Of which: Belgium	6,902	13,146

AVERAGE NUMBER OF HOURS OF TRAINING PER EMPLOYEE ✓

Scope/Topic	2024	2023
Group	28.8	34.0
France	28.3	33.0
International (excluding France)	29.1	34.7
Of which: United Kingdom	38.4	29.9
Of which: India	39.4	34.4
Of which: Spain	21.6	28.2
Of which: Germany	14.2	21.3
Of which: Norway	51.1	80.6
Of which: Poland	31.7	43.2
Of which: Italy	37.9	39.7
Of which: Belgium	5.7	22.9

AVERAGE NUMBER OF HOURS OF TRAINING PER EMPLOYEE - WOMEN ✓

Scope/Topic	2024	2023
Group	30.9	36.6
France	30.0	35.1
International (excluding France)	31.4	37.5
Of which: United Kingdom	37.5	32.3
Of which: India	36.7	34.6
Of which: Spain	21.7	26.0
Of which: Germany	16.1	24.7
Of which: Norway	58.9	92.3
Of which: Poland	33.4	46.4
Of which: Italy	39.4	53.7
Of which: Belgium	8.2	29.4

AVERAGE NUMBER OF HOURS OF TRAINING PER EMPLOYEE - MEN ✓

Scope/Topic	2024	2023
Group	27.7	32.8
France	27.5	32.1
International (excluding France)	27.8	33.3
Of which: United Kingdom	39.1	27.9
Of which: India	40.5	34.4
Of which: Spain	21.6	29.0
Of which: Germany	13.4	19.9
Of which: Norway	47.9	75.4
Of which: Poland	29.3	39.5
Of which: Italy	37.2	33.9
Of which: Belgium	4.9	21.3

DIVERSITY

Gender equality

WORKFORCE - WOMEN ✓

Scope/Topic	2024		2023 ⁽¹⁾	
	Absolute value	%	Absolute value	%
Group	16,589	32.5%	16,775	33.5%
France	5,922	29.7%	5,959	30.3%
International (excluding France)	10,667	34.4%	10,816	35.6%
Of which: United Kingdom	3,351	47.9%	3,622	46.8%
Of which: India	1,603	30.3%	1,821	29.9%
Of which: Spain	1,219	28.1%	1,279	29.4%
Of which: Germany	1,048	30.4%	1,118	30.2%
Of which: Norway	987	29.4%	997	30.8%
Of which: Poland	471	58.1%	525	56.1%
Of which: Italy	320	30.8%	318	29.7%
Of which: Belgium	457	24.4%	150	19.6%

(1) Excluding acquisitions, including Sopra Banking Software

FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) - WOMEN ✓

Scope/Topic	2024	2023
Group - Women	15,849	16,088
France - Women	5,754	5,780
International (excluding France) - Women	10,096	10,308
Of which: United Kingdom - Women	3,081	3,348
Of which: India - Women	1,602	1,821
Of which: Spain - Women	1,196	1,252
Of which: Germany - Women	963	970
Of which: Norway - Women	979	991
Of which: Poland - Women	467	502
Of which: Italy - Women	311	306
Of which: Belgium - Women	438	144

WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT – WOMEN ✓

Scope/Topic	2024		2023	
	Absolute value	%	Absolute value	%
Permanent contracts				
Group – Women	16,032	31.7%	16,155	33.4%
France – Women	5,727	28.7%	5,733	30.5%
International (excluding France) – Women	10,305	33.6%	10,422	35.3%
Of which: United Kingdom – Women	3,183	45.6%	3,369	46.1%
Of which: India – Women	1,590	30.0%	1,805	29.8%
Of which: Spain – Women	1,218	28.1%	1,272	29.4%
Of which: Germany – Women	1,032	29.9%	1,038	29.9%
Of which: Norway – Women	932	29.4%	994	30.8%
Of which: Poland – Women	464	57.2%	501	56.6%
Of which: Italy – Women	314	30.2%	311	29.8%
Of which: Belgium – Women	457	24.4%	149	19.7%
Temporary contracts				
Group – Women	397	0.8%	522	35.7%
France – Women	195	1.0%	216	24.8%
International (excluding France) – Women	202	0.7%	306	51.7%
Of which: United Kingdom – Women	151	2.2%	253	58.3%
Of which: India – Women	13	0.2%	16	40.0%
Of which: Spain – Women	1	0.0%	3	33.3%
Of which: Germany – Women	16	0.5%	18	28.6%
Of which: Norway – Women	4	0.1%	3	50.0%
Of which: Poland – Women	7	0.9%	7	31.8%
Of which: Italy – Women	6	0.6%	4	40.0%
Of which: Belgium – Women	-	-	-	-

AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS – WOMEN

Scope/Topic	2024	2023
Group – Women	7.4	7.1
France – Women	8.7	8.8
International (excluding France) – Women	6.6	6.2
Of which: United Kingdom – Women	8.0	7.5
Of which: India – Women	4.7	4.3
Of which: Spain – Women	7.6	7.2
Of which: Germany – Women	7.8	7.1
Of which: Norway – Women	3.7	3.2
Of which: Poland – Women	8.3	7.5
Of which: Italy – Women	8.1	7.4
Of which: Belgium – Women	5.3	7.4

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS – WOMEN

Scope/Topic	2024	2023
Group – Women	38.9	38.4
France – Women	38.9	38.7
International (excluding France) – Women	38.8	38.2
Of which: United Kingdom – Women	43.2	42.8
Of which: India – Women	31.0	30.9
Of which: Spain – Women	41.3	40.6
Of which: Germany – Women	40.7	39.8
Of which: Norway – Women	36.8	36.4
Of which: Poland – Women	36.6	35.3
Of which: Italy – Women	41.3	40.5
Of which: Belgium – Women	35.8	38.6

NEW HIRES – WOMEN ✓

Scope/Topic	2024		2023 ⁽¹⁾	
	Absolute value	%	Absolute value	%
Group	2,283	30.7%	3,378	35.1%
France	843	28.6%	1,137	32.0%
International (excluding France)	1,440	32.1%	2,241	36.9%
Of which: United Kingdom – Women	386	45.5%	853	50.7%
Of which: India – Women	311	31.2%	270	32.6%
Of which: Spain – Women	171	21.1%	212	21.0%
Of which: Germany – Women	96	31.1%	214	36.5%
Of which: Norway – Women	214	28.6%	297	31.7%
Of which: Poland – Women	37	49.3%	53	45.7%
Of which: Italy – Women	32	37.2%	39	24.4%
Of which: Belgium – Women	47	23.7%	32	35.2%

(1) Includes all types of contracts, including internships

WORKFORCE – MEN ✓

Scope/Topic	2024		2023 ⁽¹⁾	
	Absolute value	%	Absolute value	%
Group	34,399	67.5%	37,464	67.1%
France	14,027	70.3%	15,345	70.5%
International (excluding France)	20,372	65.6%	22,119	64.9%
Of which: United Kingdom	3,651	52.1%	4,126	53.1%
Of which: India	3,691	69.7%	4,274	70.1%
Of which: Spain	3,115	71.9%	3,076	70.6%
Of which: Germany	2,404	69.6%	2,682	69.8%
Of which: Norway	2,368	70.6%	2,240	69.2%
Of which: Poland	340	41.9%	411	43.9%
Of which: Italy	720	69.2%	751	70.3%
Of which: Belgium	1,415	75.6%	1,530	67.6%

(1) Excluding acquisitions, including Sopra Banking Software

FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) – MEN ✓

Scope/Topic	2024	2023
Group – Men	33,954	32,870
France – Men	13,930	13,326
International (excluding France) – Men	20,024	19,244
Of which: United Kingdom – Men	3,582	4,029
Of which: India – Men	3,690	4,273
Of which: Spain – Men	3,103	3,045
Of which: Germany – Men	2,353	2,422
Of which: Norway – Men	2,351	2,229
Of which: Poland – Men	340	397
Of which: Italy – Men	717	733
Of which: Belgium – Men	1,397	600

WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT – MEN ✓

Scope/Topic	2024		2023	
	Absolute value	%	Absolute value	%
Permanent contracts				
Group – Men	33,424	66.0%	32,193	64.3%
France – Men	13,430	67.3%	13,057	66.3%
International (excluding France) – Men	19,994	65.1%	29,558	97.2%
Of which: United Kingdom – Men	3,539	50.7%	7,301	94.4%
Of which: India – Men	3,670	69.3%	6,055	99.3%
Of which: Spain – Men	3,115	71.9%	4,321	99.4%
Of which: Germany – Men	2,378	68.9%	3,470	93.6%
Of which: Norway – Men	2,355	70.4%	3,230	99.8%
Of which: Poland – Men	331	40.8%	885	94.6%
Of which: Italy – Men	716	68.8%	1,043	97.6%
Of which: Belgium – Men	1,415	75.6%	756	99.0%
Temporary contracts				
Group – Men	792	1.6%	941	1.9%
France – Men	597	3.0%	655	3.3%
International (excluding France) – Men	195	0.6%	286	0.9%
Of which: United Kingdom – Men	104	1.5%	181	2.3%
Of which: India – Men	21	0.4%	24	0.4%
Of which: Spain – Men	-	-	6	0.1%
Of which: Germany – Men	26	0.8%	45	1.2%
Of which: Norway – Men	4	0.1%	3	0.1%
Of which: Poland – Men	9	1.1%	15	1.6%
Of which: Italy – Men	4	0.4%	6	0.6%
Of which: Belgium – Men	-	-	-	-

AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS – MEN

Scope/Topic	2024	2023
Group – Men	7.6	7.4
France – Men	8.8	9.0
International (excluding France) – Men	6.8	6.4
Of which: United Kingdom – Men	9.1	8.8
Of which: India – Men	5.4	4.9
Of which: Spain – Men	5.8	5.5
Of which: Germany – Men	8.7	8.2
Of which: Norway – Men	4.1	3.9
Of which: Poland – Men	6.1	5.0
Of which: Italy – Men	7.5	6.7
Of which: Belgium – Men	6.6	10.9

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS – MEN

Scope/Topic	2024	2023
Group – Men	39.6	39.2
France – Men	39.6	39.3
International (excluding France) – Men	39.7	39.1
Of which: United Kingdom – Men	45.6	44.8
Of which: India – Men	33.0	32.9
Of which: Spain – Men	38.8	38.6
Of which: Germany – Men	43.6	43.2
Of which: Norway – Men	38.1	37.9
Of which: Poland – Men	35.8	34.5
Of which: Italy – Men	40.9	40.1
Of which: Belgium – Men	37.9	41.6

NEW HIRES – MEN ✓

Scope/Topic	2024		2023 ⁽¹⁾	
	Absolute value	%	Absolute value	%
Group	5,153	69.3%	6,251	64.9%
France	2,104	71.4%	2,420	68.0%
International (excluding France)	3,049	67.9%	3,831	63.1%
Of which: United Kingdom – Men	463	54.5%	828	49.3%
Of which: India – Men	687	68.8%	559	67.4%
Of which: Spain – Men	638	78.9%	799	79.0%
Of which: Germany – Men	213	68.9%	373	63.5%
Of which: Norway – Men	534	71.4%	639	68.3%
Of which: Poland – Men	38	50.7%	63	54.3%
Of which: Italy – Men	54	62.8%	121	75.6%
Of which: Belgium – Men	151	76.3%	59	64.8%

(1) Includes all types of contracts, including internships

Disability

PERCENTAGE OF EMPLOYEES WITH A DISABILITY

Scope/Topic	2024	2023
France	3.94%	3.60%

Intergenerational policy

PROPORTION OF YOUNGER AND OLDER EMPLOYEES ⁽¹⁾

Scope/Topic	2024	2023 ⁽²⁾
Group		
Under 30	22.5%	29.1%
Between 30 and 50	55.8%	53.0%
Over 50	21.7%	17.9%
France		
Under 30	24.1%	31.4%
Between 30 and 50	53.5%	49.7%
Over 50	22.4%	18.9%
International (excluding France)		
Under 30	21.5%	27.6%
Between 30 and 50	57.3%	55.1%
Over 50	21.2%	17.3%
Of which: United Kingdom		
Under 30	13.5%	18.9%
Between 30 and 50	50.0%	48.7%
Over 50	36.5%	32.5%
Of which: India		
Under 30	39.1%	44.2%
Between 30 and 50	57.9%	54.0%
Over 50	3.0%	1.8%
Of which: Spain		
Under 30	17.2%	22.4%
Between 30 and 50	64.4%	63.0%
Over 50	18.4%	14.6%
Of which: Germany		
Under 30	11.5%	18.9%
Between 30 and 50	58.9%	54.6%
Over 50	29.6%	26.5%
Of which: Norway		
Under 30	24.6%	31.1%
Between 30 and 50	60.0%	56.3%
Over 50	15.5%	12.6%

Scope/Topic	2024	2023 ⁽²⁾
Of which: Poland		
Under 30	21.1%	29.7%
Between 30 and 50	75.9%	68.1%
Over 50	3.0%	2.2%
Of which: Italy		
Under 30	19.1%	25.2%
Between 30 and 50	54.7%	52.8%
Over 50	26.3%	22.1%
Of which: Belgium		
Under 30	25.6%	16.8%
Between 30 and 50	58.9%	65.3%
Over 50	15.6%	17.9%

(1) The method for calculating these figures did not incorporate employees hired in financial year 2024; (2) Including interns

PROPORTION OF OLDER EMPLOYEES IN FRANCE (ALL CONTRACTS, EXCLUDING ACQUISITIONS)

Scope/Topic	2024	2023
Number of employees aged 50 and older	4,026	3,722
Proportion of employees aged 50 and older relative to the total workforce at 31/12	20.2%	18.9%

WORKING CONDITIONS

ORGANISATION OF WORK AND WORKING HOURS / PART-TIME WORK – EMPLOYEES ON PERMANENT CONTRACTS FROM 1 JANUARY TO 31 DECEMBER

Scope/Topic	2024	2023
Group	5.9%	5.9%
France	6.2%	6.3%
International (excluding France)	5.7%	5.7%
Of which: United Kingdom	12.9%	12.4%
Of which: India	0.0%	0.0%
Of which: Spain	3.3%	3.6%
Of which: Germany	12.0%	11.2%
Of which: Norway	1.0%	1.1%
Of which: Poland	2.0%	2.9%
Of which: Italy	3.8%	4.2%
Of which: Belgium	7.9%	6.2%

ABSENTEEISM RATE, NUMBER OF OCCUPATIONAL ILLNESSES, FREQUENCY RATE AND SEVERITY RATE (SCOPE: FRANCE)

Indicators – France ⁽¹⁾	2024 ⁽²⁾	2023
Absenteeism rate (%)	2.7	2.5
Occupational illnesses (number)	1	1
Frequency rate of workplace accidents	2.10	2.62
Severity rate of workplace accidents	0.055	0.047

(1) 39.1% of scope: France; (2) Excluding Sopra Banking Software

Summary of environmental indicators

RESOURCE CONSUMPTION ✓

Information marked with the ✓ symbol has been audited by the Independent Third Party to provide a reasonable assurance opinion. The figures presented are rounded, which may result in slight discrepancies in some totals.

Country	Year	Energy consumption ✓			Proportion of electricity consumption (offices and on-site data centres) provided by renewables ✓	Water ✓
		Offices + Miscellaneous ✓	On-site centres ✓	Off-site data centres ✓	Total	Total
		Total	Total	Total	%	m ³
	2024	21,106	372	11,060	100.00	59,191
	2023	16,883	2,155	10,688	99.0	46,834
France*	2022	20,899	3,229	9,871	99.0	38,999
	2021	25,071	3,823	9,616	99.0	37,090
	2019	31,708	2,718	10,390	86.0	74,874
	2024	8,147	924	827	100.00	20,389
	2023	8,322	1,047	476	100.0	22,938
United Kingdom*	2022	13,459	1,731	458	100.0	15,803
	2021	13,459	1,731	458	100.0	15,803
	2021	16,029	2,759	561	100.0	37,789
	2019	17,953	4,087	865	100.0	57,841
	2024	17,949	1,512	5,267	100.00	34,738
Total: Rest of Europe	2023	10,990	1,403	5,792	100.0	20,554
	2022	12,674	55	5,229	100.0	18,158
	2021	11,900	25	5,284	100.0	18,972
	2019	13,522	22	5,366	NA	43,560
	2024	6,892	990	0	100.00	50,138
Total: Rest of the World	2023	8,666	1,452	0	100.0	81,843
	2022	7,444	1,784	0	100.0	62,484
	2021	5,638	1,859	0	100.0	28,074
	2019	9,943	2,236	0	NA	70,710
	2024	54,094	4,034	17,154	100.00	164,457
Total: Group	2023	44,861	6,057	16,956	99.4	172,169
	2022	54,476	6,799	15,558	99.3	135,445
	2021	58,638	8,467	15,461	99.3	121,926
	2019	73,126	9,063	16,621	90.0	246,985

*France includes French Polynesia. United Kingdom includes Ireland. Africa and Middle East includes Lebanon, Senegal, Cameroon, Ivory Coast, Morocco, Tunisia and United Arab Emirates. United States includes Canada.

In 2024, the scope is the same as 2023.

In 2023, the scope of the indicators includes the companies acquired in 2023, namely CS Group, Ordina and Tobania, which were not included in our 2022 report.

In 2022, the scope of the indicators includes all the entities over which the Group has operational control (and therefore includes the joint ventures NHS SBS, SSCL and SFT, which were only included from 2017) as well as the employees of the acquisitions made up to December 2022, namely Graffica and Footprint Consulting AS, as well as EGGs Design and EVA Group, which were excluded from our report for 2021.

In 2021, the scope includes employees of acquisitions completed up to November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs.

In 2020, the scope includes all entities over which the Group has operational control (and therefore includes the joint ventures NHS SBS, SSCL and SFT) as well as the new acquisitions Sodifrance, Anteo (Consulting and E-Business Solutions), Holocare and cpartners.

In 2019, the scope includes all entities over which the Group has operational control (and therefore includes the joint ventures NHS SBS and SSCL) but does not include SAB or Sopra Financial Technology GmbH.

Waste electrical and electronic equipment (WEEE)✓

Country	Année	Total (kg)	Proportion used for		Proportion incinerated without heat recovery	Proportion sent to landfill
			Proportion reused	heat or raw material recovery		
			%	%	%	%
France*	2024	53,296.0	9.2	90.3	0.0	0.4
	2023	41,621.0	61.4	37.6	0.1	0.9
	2022	52,673.0	44.0	53.6	0.2	2.2
	2021	31,791.0	51.3	48	0.4	0.3
	2019	19,724.0	44.3	50.6	2.8	2.3
United Kingdom*	2024	2,896.0	69.1	30.9	0.0	0.0
	2023	6,995.0	29.6	70.4	0.0	0.0
	2022	11,545.0	20.5	79.5	0.0	0.0
	2021	11,745.0	40.7	59.4	0.0	0.0
	2019	19,426.0	27.3	68.8	4.0	0.0
Total: Rest of Europe	2024	16,407.7	18.5	81.6	0.0	0.0
	2023	23,342.4	22.5	77.2	0.3	0.0
	2022	25,397.0	23.9	75.7	0.5	0.0
	2021	15,904.0	28.0	71.4	0.6	0.0
	2019	26,468.0	48.0	49.7	0.8	1.5
Total: Rest of the World	2024	10,982.3	0.0	99.8	0.0	0.2
	2023	20,029.0	0.0	99.5	0.4	0.1
	2022	3,206.0	52.2	46.1	1.0	0.7
	2021	3,101.0	98.7	0.5	0.0	0.8
	2019	17,328.0	0.0	99.3	0.7	0.0
Total: Group	2024	83,582.0	11.9	87.8	0.0	0.3
	2023	91,987.0	36.7	62.5	0.3	0.5
	2022	92,822.0	35.8	62.6	0.3	1.3
	2021	62,541.0	45.7	53.7	0.3	0.2
	2019	82,947.0	32.3	64.7	2.0	1.1

*France includes French Polynesia. United Kingdom includes Ireland. Africa and Middle East includes Lebanon, Senegal, Cameroon, Ivory Coast, Morocco, Tunisia and United Arab Emirates. United States includes Canada.

**From 2021 onwards, a better methodology for calculating waste has been put in place. With the old methodology, in 2021 we would have 150.663 kg of paper and cardboard waste.

SUSTAINABILITY REPORT

Workforce and environmental indicators

Country	Année	Paper and cardboard waste**✓				Plastic waste✓			
		Total	Proportion used for heat or raw material recovery	Proportion incinerated without heat recovery	Proportion sent to landfill	Total	Proportion used for heat or raw material recovery	Proportion incinerated without heat recovery	Proportion sent to landfill
		(kg)	%	%	%	(kg)	%	%	%
France*	2024	49,460.0	100.0	0.0	0.0	3,532	100	0	0
	2023	32,030.0	100.0	0.0	0.0	4,637	100	0	0
	2022	79,641.0	100.0	0.0	0.0	NA	NA	NA	NA
	2021	65,024.0	100.0	0.0	0.0	NA	NA	NA	NA
	2019	109,168.0	84.8	15.2	0.0	NA	NA	NA	NA
United Kingdom*	2024	139,272.0	100.0	0.0	0.0	2,862	100	0	0
	2023	130,772.0	100.0	0.0	0.0	2,362	100	0	0
	2022	143,854.0	100.0	0.0	0.0	NA	NA	NA	NA
	2021	222,508.0	100.0	0.0	0.0	NA	NA	NA	NA
	2019	173,509.0	100.0	0.0	0.0	NA	NA	NA	NA
Total: Rest of Europe	2024	81,446.4	99.7	0.0	0.2	11,915	100	0	0
	2023	92,462.0	99.9	0.0	0.1	7,638	100	0	0
	2022	89,235.0	99.9	0.0	0.1	NA	NA	NA	NA
	2021	48,417.0	100.0	0.0	0.0	NA	NA	NA	NA
	2019	119,940.0	99.9	0.1	0.0	NA	NA	NA	NA
Total: Rest of the World	2024	3,419.6	98.9	0.0	1.1	2,404	100	0	0
	2023	8,591.0	85.4	0.0	14.6	2,198	100	0	0
	2022	2,800.0	84.0	0.0	16.0	NA	NA	NA	NA
	2021	1,506.0	49.3	0.0	50.7	NA	NA	NA	NA
	2019	12,506.0	100.0	0.0	0.0	NA	NA	NA	NA
Total: Group	2024	273,598.0	99.9	0.0	0.1	20,713	100	0	0
	2023	263,855.0	99.5	0	0.5	16,835	100	0	0
	2022	315,530.0	99.8	0	0.2	NA	NA	NA	NA
	2021	337,455.0	99.8	0	0.2	NA	NA	NA	NA
	2019	415,122.0	96.0	4.0	0.0	NA	NA	NA	NA

*France includes French Polynesia. United Kingdom includes Ireland. Africa and Middle East includes Lebanon, Senegal, Cameroon, Ivory Coast, Morocco, Tunisia and United Arab Emirates. United States includes Canada.

**From 2021 onwards, a better methodology for calculating waste has been put in place. With the old methodology, in 2021 we would have 150,663 kg of paper and cardboard waste.

Country	Year	Metal waste ✓				Purchases of certified paper from sustainable sources ✓		
		Total (kg)	Proportion used for heat or raw material recovery %	Proportion incinerated without heat recovery %	Proportion sent to landfill %	Total (kg)	% of paper from sustainable sources %	Quantity purchased per employee (kg) / collaborateur
France*	2024	1,703	100	0	0	10,491.5	90.0	0.53
	2023	2,151	100	0	0	17,631.0	82.0	0.81
	2022	NA	NA	NA	NA	16,212.0	90.0	0.82
	2021	NA	NA	NA	NA	8,019.0	72.0	0.41
	2019	NA	NA	NA	NA	55,268.0	48.0	2.89
United Kingdom*	2024	4,264	100	0	0	6,891.3	56.0	0.98
	2023	2,999	100	0	0	8,229.0	67.0	1.06
	2022	NA	NA	NA	NA	10,290.0	68.0	1.38
	2021	NA	NA	NA	NA	7,592.0	34.0	1.10
	2019	NA	NA	NA	NA	11,173.0	79.0	3.11
Total: Rest of Europe	2024	8,801	100	0	0	4,550.5	40.0	0.26
	2023	5,276	100	0	0	10,659.0	72.6	0.87
	2022	NA	NA	NA	NA	4,706.9	82.0	0.32
	2021	NA	NA	NA	NA	6,592.0	84.0	0.49
	2019	NA	NA	NA	NA	21,437.0	79.0	13.96
Total: Rest of the World	2024	1,939	100	0	0	1,861.2	70.0	0.35
	2023	1,566	100	0	0	1,255.0	70.0	0.21
	2022	NA	NA	NA	NA	1,741.1	70.0	0.24
	2021	NA	NA	NA	NA	1,345.0	70.0	0.21
	2019	NA	NA	NA	NA	8,995.0	71.0	1.45
Total: Group	2024	16,707	100	0	0	23,794.0	73.0	0.47
	2023	11,992	100	0	0	37,774.0	76.0	0.71
	2022	NA	NA	NA	NA	32,950.0	81.0	0.67
	2021	NA	NA	NA	NA	23,548.0	63.0	0.51
	2019	NA	NA	NA	NA	96,873.0	60.0	2.53

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**From 2021 onwards, a better methodology for calculating waste has been put in place. With the old methodology, in 2021 we would have 150,663 kg of paper and cardboard waste.

REDUCING GHG EMISSIONS

SCOPES 1 AND 2

Country	Year	Scope 1 ✓		Scope 2 ✓
		Diesel, gas, biodiesel (offices and on-site data centres) ✓	Fugitive emissions ✓	Grid electricity, district heating (offices and on-site data centres) ✓
		(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)
	2024	126	0	90
France*	2023	187	244	102
	2022	218	309	147
	2021	259	106	262
	2019	374	194	765
	2015	284	NA	2,195
		2024	662	136
United Kingdom*	2023	521	39	0
	2022	1,213	179	0
	2021	1,724	198	0
	2019	1,696	33	0
	2015	1,067	NA	1,844
		2024	622	245
Total: Rest of Europe	2023	222	80	150
	2022	273	98	251
	2021	360	32	365
	2019	425	39	888
	2015	233	NA	1,805
		2024	175	780
Total: Rest of the World	2023	286	561	0
	2022	249	769	0
	2021	182	788	0
	2019	169	1,781	72
	2015	653	NA	9,880
		2024	1,585	1,161
Total: Group	2023	1,216	924	252
	2022	1,952	1,355	398
	2021	2,526	1,124	627
	2019	2,664	2,048	1,724
	2015	2,237	NA	15,724

*France includes French Polynesia. United Kingdom includes Ireland.

(1) The increase in emissions between 2020 and 2021 is due to a change in methodology. Applying the updated methodology and scope for 2021 to previous years, the values would be: 242,305 tCO₂e in 2020, 270,835 tCO₂e in 2019.

(2) Data taking into account the reduction in emissions from green travel in Germany. Excluding it, the values would amount to: 19,544 tCO₂e in 2023, 14,695 tCO₂e in 2022, 7,402 tCO₂e in 2021, 37,164 tCO₂e in 2019, 38,176 tCO₂e in 2018, 38,133 tCO₂e in 2017 and 36,555 tCO₂e in 2016.

(3) In 2024, for the Group, emissions linked to teleworking represent: 2,515.8 tCO₂e; For France : 471.1 tCO₂e; For the UK: 637.0 tCO₂e; For the rest of Europe: 742.2 tCO₂e; For the rest of the world: 665.5 tCO₂e. In 2023, for the Group, emissions linked to teleworking represent: 2052.1 tCO₂e; For France: 509.2 tCO₂e; For the UK: 639.8 tCO₂e; For the rest of Europe: 610.9 tCO₂e; For the rest of the world: 292.1 tCO₂e.

Scope 3 - Sub-categories not applicable: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14

SCOPE 3

Scope 3 ✓

Country	Year	3-1 Residual emissions from purchases (excluding business travel, offices, on- and off-site data centres and fugitive emissions) ^{(1) ✓}	3-3 Energyrelated emissions not included in Scopes 1 and 2 ✓	3-5 Waste treatment ✓	3-6 Business travel ^{(2) ✓}	3-7 Employee commuting and remote working ^{(3) ✓}	3-8 Off-site data centres ✓	3-13 Tenants ✓	3-15 Investments
		(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)
France*	2024	118,048	497	12	4,975	8,743	0	36	NA
	2023	129,422	993	11	9,283	11,983	0	0	NA
	2022	112,606	382	13	6,466	18,105	0	0	NA
	2021	112,393	581	12	3,195	8,934	0	0	NA
	2019	NA	860	23	14,138	NA	553	160	NA
	2015	NA	NA	NA	NA	NA	458		NA
	2014	NA	NA	NA	NA	NA			NA
United Kingdom*	2024	58,959	388	5	1,318	2,235	0	43	NA
	2023	83,193	519	8	1,450	3,851	0	15	NA
	2022	85,722	781	8	1,082	3,328	93	647	NA
	2021	85,144	1,022	15	419	3,730	58	0	NA
	2019	NA	959	20	3,528	NA	128	10	NA
	2015	NA	NA	NA	NA	NA	332	NA	NA
	2014	NA	NA	NA	NA	NA			NA
Total: Rest of Europe	2024	67,663	967	7	4,182	5,713	111	32	NA
	2023	68,505	652	7	5,996	8,562	108	168	NA
	2022	64,808	749	7	5,109	11,701	97	52	NA
	2021	56,030	741	6	3,081	6,534	83	10	NA
	2019	NA	686	15	11,378	NA	699	18	NA
	2015	NA	NA	NA	NA	NA	437	NA	NA
Total: Rest of the World	2024	4,208	2,818	9	1,792	6,360	0	53	NA
	2023	4,868	1,659	19	1,677	8,498	0	21	NA
	2022	6,701	2,628	18	1,168	2,905	0	0	NA
	2021	5,445	2,095	8	262	2,518	0	141	NA
	2019	NA	2,959	20	5,266	NA	0	306	NA
	2015	NA	NA	NA	NA	NA	0	NA	NA
Total: Group	2024	248,879	4,670	33	12,267	23,051	111	164	1,916
	2023	285,988	3,822	44	18,406	32,895	108	204	3,835
	2022	269,837	4,539	45	13,826	36,039	191	699	3,719.5
	2021	259,011	4,439	42	6,957	21,716	141	151	2,837
	2019	221,311	5,464	78	34,310	66,778	1,250	494	2,892
	2015	NA	NA	NA	32,005	NA	1,227	NA	NA

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Scope 3 - Sub-categories not applicable: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14

SUSTAINABILITY REPORT

Workforce and environmental indicators

TOTAL: SCOPES 1, 2 & 3

Country	Year	Total: Scopes 1, 2 & 3 teqCO ₂ e	Emissions per employee (Direct and indirect activities – Total: Scopes 1, 2 & 3)	Emissions per employee (Direct activities – Scopes 1, 2, 3-6 and 3-8)✓
			teqCO ₂ e / employee	teqCO ₂ e / employee
France*	2024	132,527	6.64	0.26
	2023	152,225	7.00	0.45
	2022	138,245	6.97	0.36
	2021	125,742	6.41	0.19
	2019	17,067	NA	0.89
	2015	2,937	NA	0.17
United Kingdom*	2024	63,745	9.10	0.30
	2023	89,597	11.52	0.26
	2022	93,053	12.51	0.35
	2021	92,310	13.33	0.35
	2019	6,374	NA	1.01
	2015	3,243	NA	0.80
Total: Rest of Europe	2024	79,819	4.45	0.30
	2023	84,450	4.50	0.35
	2022	83,145	5.59	0.39
	2021	67,241	4.91	0.29
	2019	14,148	NA	1.11
	2015	2,475	NA	0.29
Total: Rest of the World	2024	16,194	2.65	0.45
	2023	17,589	2.34	0.34
	2022	14,438	1.91	0.29
	2021	11,439	1.67	0.18
	2019	10,573	NA	1.51
	2015	10,533	NA	1.95
Total: Group	2024	294,202	5.77	0.30
	2023	347,694	6.23	0.37
	2022	332,601	6.69	0.36
	2021	299,570	6.36	0.24
	2019	339,013	NA	0.93
	2015	51,193	NA	1.47

*France includes French Polynesia. United Kingdom includes Ireland.

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(2) Data taking into account the reduction in emissions from green travel in Germany. Excluding it, the values would amount to: 19,544 tCO₂e in 2023, 14,695 tCO₂e in 2022, 7,402 tCO₂e in 2021, 37,164 tCO₂e in 2019, 38,176 tCO₂e in 2018, 38,133 tCO₂e in 2017 and 36,555 tCO₂e in 2016.

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Scope 3 - Sub-categories not applicable: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14

Glossary

Acronyms

- ACV: Analyse de cycle de vie (LCA: Life cycle assessment)
- AMF: Autorité des Marchés Financiers (French financial markets authority)
- ANSSI: Agence Nationale de la Sécurité des Systèmes d'Information (French IT security agency)
- API: Application programming interface
- BPS: Business process services
- BREEAM: Building Research Establishment Environmental Assessment Method
- BVCM: Beyond Value Chain Mitigation
- CCB: Compliance Certification Board
- CNIL: Commission Nationale de l'Informatique et des Libertés (French data protection authority)
- COP21: 2015 Paris climate change conference
- CSRD: Corporate Sustainability Reporting Directive
- WEEE: Waste electrical and electronic equipment
- DevSecOps: Development – Security – Operations
- DLP: Data loss prevention
- DRM: Digital rights management
-
- EAC: Energy Attribute Certificate
- DPS: DIGITAL PLATFORM SERVICES
-
- ESRS: European Sustainability Reporting Standards
- UES: Unité Économique et Sociale (economic and employee unit)
- EVP: Employee Value Proposition
- Fédééh: Fédération Étudiante pour une Dynamique Études et Emploi avec un Handicap (Student Federation for the Promotion of Education and Jobs for People with Disabilities)
- FSC: Forest Stewardship Council
- GAFA: Google, Apple, Facebook, Amazon ("Big Four" tech companies)
- IPCC: Intergovernmental Panel on Climate Change
- GO: Guarantee of Origin
- HQE: Haute Qualité Environnementale (high environmental quality)
- IEA: International Energy Agency
- ILO: International Labour Organization
- IPBES: Intergovernmental Platform on Biodiversity and Ecosystem Services
- I-REC: International Renewable Energy Certificate
- IRO: Impacts, Risks and Opportunities
- KBA: Key Biodiversity Areas
- LEED: Leadership in Energy and Environmental Design
- LPM: French Military Planning Act (Loi de programmation militaire, French Law No. 2013-1168 of 18 December 2013)
- NIS: Network information system
- ILO: International Labour Organization
- UN: United Nations
- PaaS: Platform as a Service
- PLM: Product lifecycle management
-
- PUE: Power Usage Effectiveness
- RCP: Representative Concentration Pathways
- Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) is an EU regulation issued on 18 December 2006.
- REGO: Renewable Energy Guarantees of Origin
- RGE: Responsable Gestion Environnement (Head of Environmental Management)
- GDPR: General Data Protection Regulation
- HR: Human resources
- RoHS: Restriction of Hazardous Substances Directive
- CSR: Corporate social responsibility
- CISO: Chief Information Security Officer
- SaaS: Software as a Service
- SDS: Sustainable Development Scenario
- SFDR: Sustainable Finance Disclosure Regulation
- SLL: Sustainability Linked Loans
- EMS: Environmental Management System
- SOC: Security operations centre
- TCFD: Task Force on Climate-related Financial Disclosures
- TNFD: Taskforce on Nature-related Financial Disclosures
- UX: User experience
- VCS: Verified Carbon Standard

Corporate responsibility

- **Sustainable Development Goals (SDGs)** defined by the United Nations: The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including poverty, inequality, climate change, environmental degradation, prosperity, peace and justice.
 - **Materiality matrix:** A materiality analysis helps identify and prioritise the most relevant issues for a company and its stakeholders, and is presented in the form of a matrix, which plots these issues according to their importance to the company (x-axis) and to its external stakeholders (y-axis).
 - **Materiality:** The degree of materiality determined reflects the extent to which an issue is capable of influencing the company's strategy, reputation or financial health.
 - **Greenhouse gases (GHG):** Greenhouse gases are gaseous components that absorb infrared radiation emitted from the earth's surface and contribute to the greenhouse effect. The increase in their concentration in the earth's atmosphere is one of the factors causing global warming.
 - **Science Based Targets initiative (SBTi):** Science Based Targets is an internationally recognised initiative offering mathematical models for identifying the environmental footprint of activities so as to be able to set ambitious greenhouse gas emissions reduction targets.
 - **CDP:** Non-profit organisation that runs the global disclosure system for investors, companies, cities, countries and regions to manage their environmental impact.
 - **Task Force on Climate-related Financial Disclosures (TCFD):** A task force focused on climate-related financial disclosures, created as part of the G20 Financial Stability Board. The TCFD is one of the most important developments in the area of climate reporting by businesses.
 - **Net-zero emissions:** For a business, achieving net-zero emissions means reducing the GHG emissions of its entire value chain to zero through a combination of value chain emissions reduction projects (at least 90%) and funding carbon removal offsets for the remainder outside its value chain.
 - **Scope 1 (of the GHG Protocol):** Covers direct greenhouse gas emissions arising from the combustion of fossil fuels (petroleum, fuel oil, biodiesel and gas) and the escape of coolants from air conditioning systems in offices and on-site data centres.
 - **Scope 2 (of the GHG Protocol):** Covers indirect greenhouse gas emissions associated with consumption of grid electricity and district heating in offices and on-site data centres.
 - **Scope 3 (of the GHG Protocol):** Covers indirect greenhouse gas emissions associated with energy-related activities not included in Scopes 1 or 2, purchased goods and services, capital goods, waste, upstream transportation of goods, business travel, upstream leased assets, investments, transportation of visitors and clients, downstream transportation of goods, use of sold products, end-of-life treatment of sold products, downstream franchises, downstream leased assets and employee commuting.
 - **Market-based:** Method for calculating greenhouse gas emissions based on emissions factors specific to the energy source used.
- Climate Disclosure Standards Board (CDSB):** The Climate Disclosure Standards Board is an international consortium of businesses and environmental NGOs that works in particular with the TCFD on these issues. The CDSB has built a reporting framework covering the following 12 recommendations:
- **CDSB/REQ-01 Governance:** Disclosures shall describe the governance of environmental policies, strategy and information.
 - **CDSB/REQ-02 Management's environmental policies, strategy and targets:** Disclosures shall report management's environmental policies, strategy and targets, including the metrics, plans and timeliness used to assess performance.
 - **CDSB/REQ-03 Risks and opportunities:** Disclosures shall explain the material current and anticipated environmental risks and opportunities affecting the organisation.
 - **CDSB/REQ-04 Sources of environmental impact:** Quantitative and qualitative results, together with the methodologies used to prepare them, shall be reported to reflect material sources of environmental impact.
 - **CDSB/REQ-05 Performance and comparative analysis:** Disclosures shall include an analysis of the information disclosed in REQ-04 compared with any performance targets set and with results reported in a previous period.
 - **CDSB/REQ-06 Outlook:** Management shall summarise their conclusions about the effect of environmental impacts, risks, opportunities and policy outcomes on the organisation's future performance and position.
 - **CDSB/REQ-07 Organisational boundary:** Environmental information shall be prepared for the entities within the boundary of the organisation or group for which the mainstream report is prepared and, where appropriate, shall distinguish information reported for entities and activities outside that boundary.
 - **CDSB/REQ-08 Reporting policies:** Disclosures shall cite the reporting provisions used for preparing environmental information and shall (except in the first year of reporting) confirm that they have been used consistently from one reporting period to the next.
 - **CDSB/REQ-09 Reporting period:** Disclosures shall be provided on an annual basis.
 - **CDSB/REQ-10 Restatements:** Disclosures shall report and explain any prior year restatements.
 - **CDSB/REQ-11 Conformance:** Disclosures shall include a statement of conformance with the CDSB Framework.
 - **CDSB/REQ-12 Assurance:** If assurance has been provided over whether reported environmental information is in conformance with the CDSB Framework, this shall be included in or cross-referenced to the statement of conformance of REQ-11.
 - **CSRD:** Corporate Sustainability Reporting Directive, an EU legislative act on the disclosure and certification of sustainability information and the social, environmental and corporate governance obligations incumbent on commercial companies.
 - **Taxonomy:** Regulation constituting one of the key measures in the European Union's action plan set out in its Green Deal, consisting of a range of initiatives aimed at achieving climate neutrality by 2050.



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