

NON-FINANCIAL PERFORMANCE DECLARATION



2023
2024

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Message from the Chairman

As part of its corporate social responsibility (CSR), SII has chosen to focus its development objectives on sustainable development.

The SII Group's corporate culture is based on commitment, transparency, trust and professionalism. We are aware of the scope of our activities around the world and do our utmost to limit our impact as much as possible.

SII is now in a position to promote its policy by working on a harmonised way forward involving the three areas of sustainable development: A fair economic policy, well thought-out environmental measures and equity in the employee-related and social practices of our subsidiaries, branches and locations.

SII has developed its commitment in these different areas and has intensified dialogue with its shareholders, employees, customers and all stakeholders associated with its business.

Our goals are ambitious and have so far been achieved according to our expectations. But we do not intend to stop at this point and rest on our laurels.

For us, our social, environmental and economic advances are only the first part of our goals, the second part being to maintain these advances into the future. The advances we are making are not for the short term only; our action plans include monitoring our practices and their sustainability over time.

SII wants to be a responsible company that respects its employees, its customers, and the environment, with a humble but ambitious style of governance; in short, we have organised sustainable development into a number of areas, implemented on a daily basis, to quantify our approach.

Our goal is to develop a digital and sustainable world together:

The SII Group led a global review of its identity, corporate culture, business model and future prospects. The findings of the review confirmed and highlighted the SII Group's objective to **develop a digital and sustainable world together**. With the increasing use of digital technology and the emergence of fresh challenges, SII is working to design responsible processes and digitalisation to make them sustainable and accessible to as many people as possible, by generating added value for our clients.

1/ SII Group's CSR approach

[GRI 2]

CSR ambition of the SII group

Think, innovate, act to do your part in the big issues of our decade: climate change, scarcity of resources, human and social rights, cyber security, artificial intelligence, etc. are a triptych which structures the CSR ambition of the SII Group. We are convinced that the SII Group has all its place to contribute to digital transformation, necessary in mitigations and adaptations to exceeding planetary limits, to make them benefit all societies and humanity by reducing the digital bill and increasing accessibility of services for a livable world, equitable and inclusive.

In order to provide fair and efficient solutions, the The Group has adopted a reason for being that carries a clear ambition: Develop a world together digital and sustainable. It is implemented in the daily life of the teams thanks to the CSR strategy based on three pillars:

- continue to grow
- by cultivating our DNA
- to develop a digital and sustainable world

Se trouvent dans la suite de ce rapport l'organisation mise en place, les analyses de matérialité, les solutions innovantes et porteuses d'impact positifs portés par l'ensemble des entités du groupe SII.

CSR governance and management

[GRI 2-12]; [GRI 2-13]; [GRI 2-14]; [GRI 2-16]

Within the SII Group, the corporate social responsibility (CSR) comes under the Quality & CSR France department which is attached to the Operations Department reporting to the Chairman of the Management Board who approves the Group's strategy and policies in this area.

During the reporting period of this report, the approach Group CSR is led by a CSR team composed of a Group CSR manager, a CSR project manager group, and a Responsible Digital expert. These privileged interlocutors are the guarantors of the rise extra-financial information and the deployment of group policies. They are supported by a network of points of contact in each of the group's subsidiaries, themselves followed by two CSR coordinators.

In order to manage its CSR ambitions, the SII group has equipped itself a CSR and Climate committee made up of the people mentioned above, of the Global Performance Director and the Director of Operations. This committee met for the first time in June 2024. It meets four times a year.

The group's CSR approach is the subject of a consultation annual during the Global Performance Management Review.

This Extra-Financial Performance Declaration (DPEF) is validated by the chairman of the management board, Eric Matteucci.

Materiality of the approach

[GRI 3-1]; [GRI 3-2]; [GRI 3-3]

Support on international standards

This Non-Financial Performance Declaration (DPEF) complies with French regulations and European standards (see sections 6.1 & 6.2). It is aligned with international benchmarks and standards:

- to the guidelines of the reporting framework voluntary Global Reporting Initiative (GRI);
- the 10 principles of the United Nations Global Compact (UNGC);
- the Sustainable Development Goals (SDGs);
- to the ISO 26000 standard;
- the CDP climate change questionnaire;
- the EcoVadis evaluation.

Support on the 10 principles of the Global Compact United Nations (UNGC)

In 2023, the SII Group renewed its support for the Global Compact, a United Nations initiative that proposes a set of simple, universal and voluntary commitments based on 10 principles relating to respect for human rights, international labour standards, the environment and the fight against the corruption:



1. support and respect the protection of internationally proclaimed human rights,
2. make sure that they are not complicit in human rights abuses,
3. uphold the freedom of association and recognise the right to collective bargaining,
4. contribute to the elimination of all forms of forced or compulsory labour,
5. contribute to the effective abolition of child labour,
6. contribute to the elimination of discrimination in respect of employment and occupation,
7. apply a precautionary approach to environmental challenges,
8. undertake initiatives to promote greater environmental responsibility,

9. encourage the development and diffusion of environmentally friendly technologies,

10. work against corruption in all its forms, including extortion and bribery.

In pursuing this commitment, the SII Group, as a signatory, is expressing its willingness to support and incorporate these principles into its strategy, culture, and day-to-day operations, and to advance them within its area of influence and with its stakeholders.

The subsidiaries SII Germany and SII Colombia are also committed to the Global Compact network in their respective territories.

Support for the Sustainable Development Goals (SDG) (SDGS)



"Transforming our world" is the aim of the 2030 Agenda adopted by the United Nations in September 2015. This program comprises 17 universal, crosscutting and interdependent Sustainable Development Goals (SDGs). It marks the urgent need to accelerate and intensify the transitions of our societies.

The SII group has retained 12 Development Objectives Sustainable (SDG) essential for our strategy because cover key areas such as health, education, gender equality, clean energy, decent work, innovation, reduction of inequalities, sustainable development of cities, consumption responsible, the fight against climate change, peace and justice, and partnerships.

We selected these SDGs through an analysis of our extra-financial impacts and issues. This has allowed us to target areas where we can have the more positive impact and align our actions with our strategic values and priorities.

However, we do not participate in the other SDGs because they concern areas where our influence is limited as an ESN. Thus, objectives like the eradication of poverty (SDG 1) or life on land (SDG 15) require specific actions relating to other industries, where we do not have expertise or direct impact. Our priority is to contribute to the SDGs most relevant to our sector and our skills.

This focus allows us to remain efficient and relevant in our development approach sustainable, while meeting the expectations of our parties stakeholders and contributing significantly to a more sustainable future.

Support on the Global Reporting Initiative framework (GRI)

We have adopted the relevant GRI standards for guarantee optimal transparency and communication effective of our economic and environmental impacts and social. These standards allow us to structure our report in a coherent manner and to provide reliable information to our stakeholders. These commitments demonstrate our desire to contribute in a positive way to society and the environment by maintaining total transparency in our actions.

Materiality analysis: the cornerstone of the CSR strategy

At the end of 2023, the SII Group updated its materiality analysis in order to identify the most relevant CSR macro-risks and associated challenges of its CSR strategy based on a cross-analysis of its own point of view and that of its stakeholders.

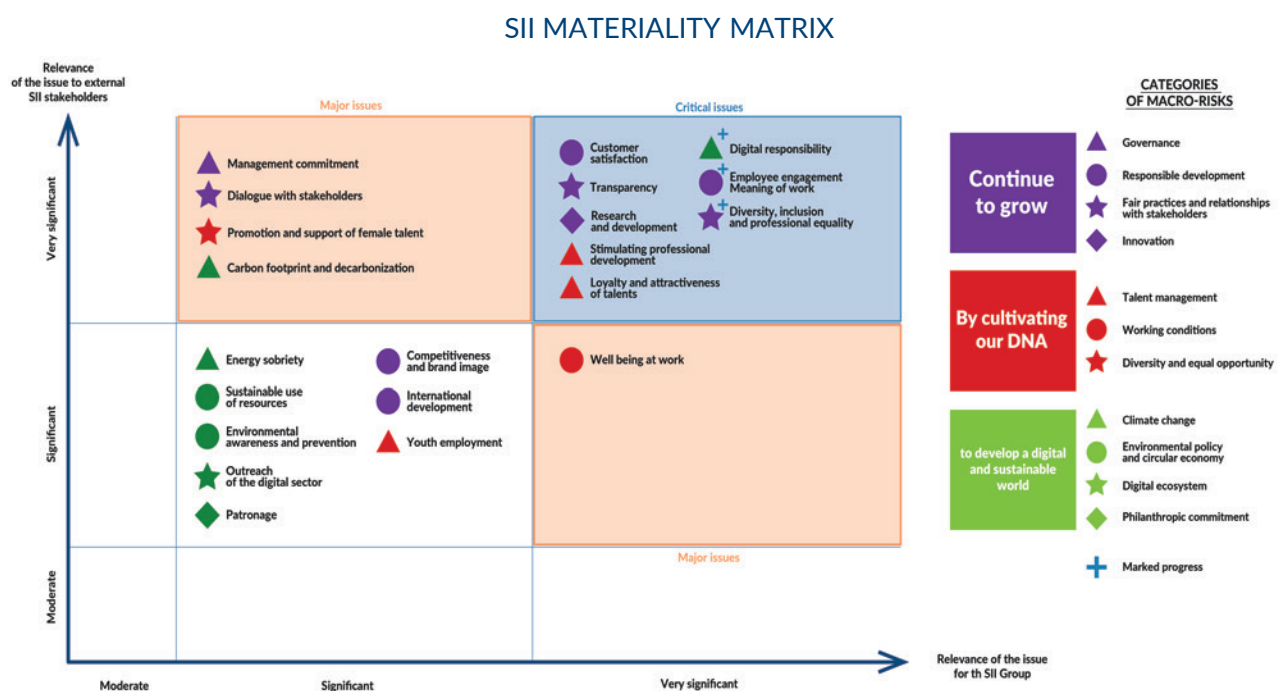
Supported by the ISO 26000 standard

The SII Group complies with the voluntary ISO standard 26000. This standard is integrated into the CSR strategy of group by following the seven central questions:

- governance of the structure
- human rights
- working conditions and relations
- environmental responsibility
- fairness of practices
- questions relating to the consumer and consumer protection
- communities and local development.

Based on the Group's activities, extra-financial issues covering several risks (endangered if inaction) have been identified.

Below is the graph representing the materiality matrix resulting from this analysis



This **materiality matrix** is the cornerstone of the Group's CSR approach. It has been used to consolidate the Group's new **CSR strategy**, validated at the beginning of 2023, around 3 ambitions associated with issues covering 11 extra-financial macro-risks which guide its actions and which also enable it to contribute to the United Nations' Sustainable Development Goals (SDGs). This new CSR strategy is **international** in scope, and is intended to include all the Group's subsidiaries.

This Extra-Financial Performance Statement is structured on the basis of this analysis and associated matrix, in

order to adopt a materiality approach and to communicate exclusively on the issues relevant to the Group's activities. Accordingly, only the issues identified as crucial or major by the materiality matrix and the additional issues deemed **important** by management have been selected (distinguished with this spelling in the "Associated issues" column of the following spreadsheet). The macro-risks "Social relations" and "Protection of assets and confidentiality" have also been added.

These issues and the associated indicators are set out in turn in the following sections.

The Group's CSR strategy

Presentation

The SII Group committed to a sustainable future

At SII, we are convinced that digital is source of opportunities and progress and that it constitutes a capital lever to respond to the challenges of today and of tomorrow. This is why the group is keen to give meaning to its professions and expertise, in order to contribute to its scale to the sustainable transformation of ecosystems. The group's ambitions in terms of Responsibility Societal, associated with its commitment to the Pact United Nations World Cup and its contribution to 12 Sustainable Development Goals, challenge him constantly to drive innovative practices sources of sustainable value.

Well-being at work, loyalty practices, information security, impact environmental, digital responsibility or even philanthropic commitment are so many fields actions on which SII mobilizes, and this, through concrete, inclusive and responsible projects. This contribution is intended to be collective: dialogue with key stakeholders and their involvement in this sustainable transformation approach is essential to meet the challenges of digital innovation responsible.

The group's CSR strategy covers 13 extra-financial risks from which associated issues arise. It is based on three ambitions:

Goal 1: Continue to grow – *economic and financial issues*

Goal 2: By cultivating our DNA – *employee-related issues*

Goal 3: To develop a digital and sustainable world – *social and environmental issues*

GOAL 1: CONTINUE TO GROW- ECONOMIC AND FINANCIAL ISSUES

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
GOVERNANCE	MANAGEMENT COMMITMENT	Fostering a corporate culture based on strong values. Taking account of social, societal and environmental issues in the Group's strategy, and defining objectives with a view to sustainable development. Respect the commitments made (competence, listening, advice, deadlines, future, service). Communicate clearly on the CSR strategy and its deployment.	 

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
RESPONSIBLE DEVELOPMENT	CUSTOMER SATISFACTION	Maintain long-term customer satisfaction and loyalty by developing trust-based relationship.	  
	SUB-CONTRACTORS AND SUPPLIERS	Maintain the chain of trust with our subcontractors and suppliers. Use suppliers and service providers that meet corporate responsibility requirements.	
	COMPETITIVENESS AND BRAND IMAGE	Ensure a sound economic and financial model, maintain current business, continue to develop our activities, penetrate new markets, develop our customer portfolio, diversify our activities, remain competitive.	
	GEOGRAPHIC DEVELOPMENT	conquer new territories, support our existing clients in their international development	
FAIR PRACTICE AND RELATIONS WITH STAKEHOLDERS	BUSINESS ETHICS	Ensuring the integrity of the Group's activities and its relations with all stakeholders in the areas of ethics, the fight against corruption, money laundering, influence peddling and the prevention of conflicts of interest. Clear communication on the subject for stakeholders.	  
	TRANSPARENCY	Communicating Group information (including results, decisions, trends and objectives) to stakeholders in a sincere, comprehensive and comprehensible manner).	
	DIALOGUE WITH STAKEHOLDERS	Guaranteeing the quality of relations with the Group's various internal and external stakeholders (individuals or groups of individuals who may affect or be affected by the Group's activities, and who represent the ecosystem in which the Group operates).	
INNOVATION	RESEARCH AND DEVELOPMENT	Developing innovative projects, putting our expertise to work for our customers' digital transition, being a major and recognised player in the digital ecosystem.	 
ASSET PROTECTION AND CONFIDENTIALITY	DATA PROTECTION AND CONFIDENTIALITY	Ensuring the protection of confidential information and personal data of employees and external stakeholders (customers, suppliers, etc.). Ensuring the protection of tangible assets (equipment and material goods) and intangible assets (human capital, know-how, projects, brand image) as well as respect for the intellectual property of customers and the Group.	

GOAL 2: BY CULTIVATING OUR DNA - EMPLOYEE-RELATED ISSUES

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
TALENT MANAGEMENT	ATTRACTING AND RETAINING TALENT	Identifying and attracting external talent, and retaining, motivating, and developing internal talent (training, skills development, mobility management, career management and remuneration).	
	STIMULATING PROFESSIONAL DEVELOPMENT	Foster personal and professional development, value talent, encourage professional mobility, enhance employability, develop social innovation. Anticipate changes in jobs and skills to respond proactively to customer needs.	
	YOUTH EMPLOYMENT	Integrating young people into the job market, hiring young people on apprenticeship or professionalization contracts.	 
WORKING CONDITIONS / QUALITY OF LIFE AT WORK	HEALTH AND SAFETY	Ensuring employee safety: combating workplace accidents, absenteeism, psycho-social-risks, musculoskeletal disorders and occupational illnesses.	  
	WELL-BEING AT WORK	Promoting quality of life at work, offering optimal working environments and conditions, contributing to work/life balance (flexible working hours, time off, the right of disconnect, parental support), taking actions to protect the health and safety of our employees.	
	EMPLOYEE ENGAGEMENT / MEANING AT WORK	Involve employees in the collective life of the company, in SII's culture and values, and encourage intrapreneurship (bottom-up approach). Developing talent. Listening to employee's CSR proposals.	
SOCIAL RELATIONS	CONSTRUCTIVE SOCIAL DIALOGUE	Aim for a good quality of social dialogue with staff representatives and employees, promoting a climate of trust and reinforcing the feeling of belonging.	 

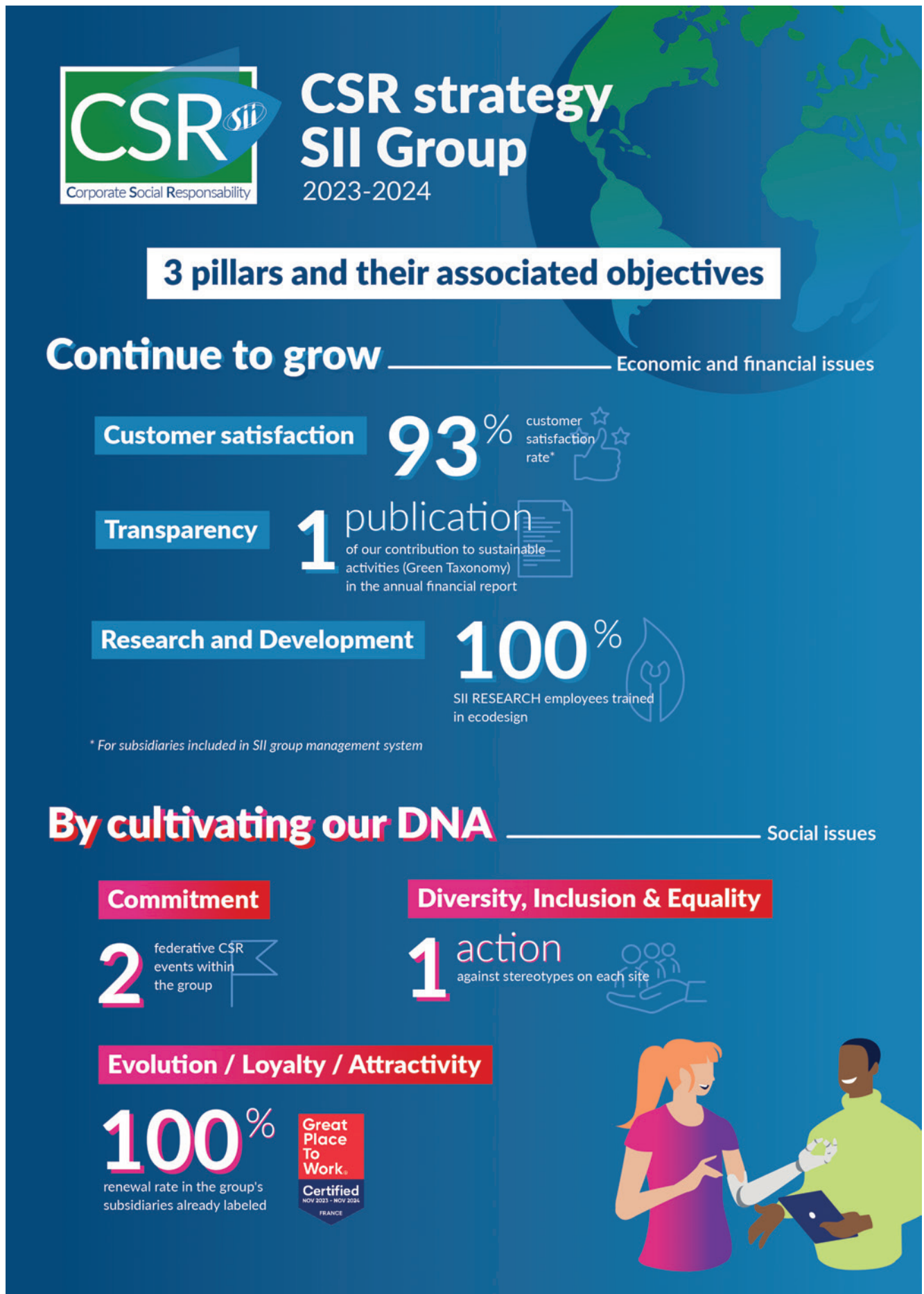
RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
DIVERSITY AND EQUAL OPPORTUNITIES	DIVERSITY, INCLUSIONS, AND PROFESSIONAL EQUALITY	Better reflect the diversity of the population in the Group's workforce. Combating discrimination based on gender, sexual orientation, disability, age, ethnic origin or social background, by promoting fair treatment. Promoting parity and diversity. Reject all forms of discrimination (active and passive).	 
	PROMOTING AND SUPPORTING FEMALE TALENT	Promoting the attractiveness of digital and engineering professions to women, increasing the number of women in digital professions.	 

GOAL 3: TO DEVELOP A DIGITAL AND SUSTAINABLE WORLD

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
DIGITAL ECOSYSTEM	INFLUENCE OF THE DIGITAL SECTOR	Contribute to the development and influence of our business sector. Developing innovative projects, using our expertise to help our customers make the digital transition, and being a major, recognised player in the digital ecosystem. Forge links with key organisations in the digital sector. Promote digital training and careers.	 
PHILANTHROPIC COMMITMENT	PATRONAGE AND CIVIC ENGAGEMENT	Implementing corporate philanthropy initiatives on themes that may or may not be related to the Group's activity business and enabling employees to carryout voluntary work/skills sponsorship. Support associations and self-help organisations. Mobilise the Group in favour of causes of general interest.	  

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
CLIMATE CHANGE	CARBON FOOTPRINT / DECARBONATION	Assess the volume of greenhouse gas (GHG) emissions generated (via energy consumption, employee travel, purchasing, etc.) and implement measures to reduce these emissions, in order to meet the challenges of the ecological transition.	 
	DIGITAL RESPONSIBILITY	Informing, raising awareness, training and proposing tools and practices to promote responsible digital technology that is accessible to all. Building a framework of trust in the digital world. Encourage innovation and the emergence of ecosystems of ethical and responsible values, while ensuring the protection of eco-responsible data (D3E waste management, energy consumption, IT equipment management, etc.).	   
	SUSTAINABLE MOBILITY	Promote soft or clean modes of transport that reduce the impact on the environment: active mobility (walking, cycling), public transport and shared transport (car pooling, car sharing).	
CIRCULAR ECONOMY	ENVIRONMENTAL AWARENESS AND PREVENTIONS	Implement efficient and recognised environmental management (with certifications / labels). Training employees and raising their awareness of environmentally-friendly behaviour (eco-gestures, environmental issues, etc.) and preventing environmental pollution. Promote waste prevention and management (prevention measures, recycling, reuse, other forms of waste recovery and disposal, measures to combat food waste).	  
	SUSTAINABLE USE OF RESOURCES / ENERGY EFFICIENCY	Optimise consumption of paper, energy, water, raw materials and IT equipment. Encourage the use of sustainable / renewable energy and recycle materials. Using soil in a respectful way. Monitor and control energy consumption and travel (sustainable mobility), to optimise it and reduce unnecessary consumption.	   

This new CSR Strategy was communicated internally using the following illustration:



To develop a digital and sustainable world

Enjeux environnementaux et sociétaux

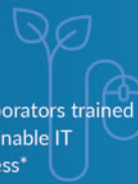


Sustainable IT

90% eco-labeled purchases for SII monitors and PCs



+20% of collaborators trained in Sustainable IT awareness*



Carbon footprint / Decarbonisation

-10% of energy consumption*



1 business travel Policy deployed at all sites



* Compared to 2021-2022 exercise

We contribute to **12**



Together, let's continue to act day-by-day to continue to progress!

Monitoring ESG performance via Performance Indicators (KPI)

The table below presents the key performance indicators (KPI) of this Non-Financial Statement and the changes planned for the next year's reporting exercise, together with the associated targets.

§ of this non-financial statement	Key performance indicator (KPI) 2023-2024	Key performance indicator (KPI) 2024-2025	Goals 2024-2025	Goals 2030
Goal 1: Continue to grow				
Ethics and human rights	Percentage of employees exposed to risks of corruption trained in business ethics and anti-corruption practices	Percentage of employees exposed to risks of corruption trained in business ethics and anti-corruption practices	70%	
Customers satisfaction	Customer satisfaction rate	Customer satisfaction rate	95%	
Innovation	Number of employees trained in eco-design per year*	Number of employees trained in eco-design per year*	125	
Data protection and confidentiality	Entities certified ISO 27001	Entities that have passed the cyber maturity assessment at the required level	100%	
Sub-contractors and suppliers	Ecovadis "Responsible Purchasing" score out of 100	Ecovadis "Responsible Purchasing" score out of 100	80/100	
		Percentage of suppliers who have signed the Responsible Purchasing Charter - Purchases > €400k	40%	
Goal 2: Cultivating our DNA				
Retaining and attracting talent	GPTW certification renewed	Audited and GPTW - labelled subsidiaries	100%	
Stimulating career development	Training hours /employee	Training hours /employee	10 h /employee	
Health and safety	Accidents resulting in lost time	Accidents resulting in lost time	< 90	
Well-being at work	Employee satisfaction	Employee satisfaction	80%	
Employee commitment / meaning at work	Employee made aware of CSR	Employee made aware of CSR	80%	
Diversity	Breakdown of workforce by gender (F/M)	Breakdown of workforce by gender (F/M)	30% /70%	
Diversity	Proportion of women executives (M/F equality index)	Proportion of women executives (M/F equality index)	50%	
Equal opportunities and non-discrimination - Promoting female talent	Recruitment of women in technical sector (IT engineering professions)	Recruitment of women in technical sector (IT engineering professions)	21%	
Goal 3: To develop a sustainable digital world				
Mitigating and adapting to climate change	Emissions by scope GR	Emissions by scope GR	Scope 1,2 & 3 complete for the group	SII France Scope 1 & 2: -45% Scope 3: -25%
		Commuting (TCO2eq/collab)	Data completed for the group	
Digital responsibility	Raising employee awareness of digital responsibility	Raising employee awareness of digital responsibility	50%	
	Purchases of eco-labelled PC	Purchases of eco-labelled PC	70%	
	Purchasing eco-labelled screens	Purchasing eco-labelled screens	70%	
Sustainable use of resources / energy efficiency	Energy consumption	Energy consumption	-10%	
Philanthropic commitment	Amount allocated to associations / charities	Amount allocated to associations / charities	245 k€	

*KPI on the SII France perimeter

Recognition of the CSR approach

Ecovadis



For many years, the SII Group has assessed its CSR practices using the EcoVadis evaluation. EcoVadis CSR assessment methodology is based on international CSR standards, including the Global Reporting Initiative, the United Nations Global compact, and ISO 26000.

The Group's CSR performance was rewarded once again in 2024, with:

- a score of 74/100,
- maintained "advanced" CSR performance,
- been awarded a gold medal.

This award is further confirmation that the Group is among the top 5% of the best rated companies in the #IT sector.

Great place To Work



The GPTW approach has been amplified through the SII group. We have grown from 15 to 16 certified entities: SII Germany (2 entities), SII Belgium, SII Canada, SII Chile, SII Colombia, SII Spain, SII France, SII India, SII Morocco, SII Netherlands, SII Poland, SII Czech Republic, SII Romania, SII United-Kingdom and SII Switzerland have obtained "Great Place to Work" certification, this label is granted to companies which offer great working conditions.

CSR Poland Awards



This year SII Poland received the sponsorship award from the Employee well-being category during CSR Poland Awards. This award rewards commitment and actions carried out to contribute to physical and mental well-being, financial, professional and social of the employees of this subsidiary of the Group.

CDP



The SII Group participates in the CDP assessment in order to be able to communicate and make transparent its linked data to climate change. The group is rated D regarding the Climate Change assessment. Its subsidiary SII Spain is rated C regarding evaluations Climate Change and Water Security.

Employer "Pro-Vélo"



The Atlantic branch of SII France is labeled Employer Pro-Vélo and obtains the silver medal for his commitment to providing a welcoming workplace for cycle workers with dedicated facilities, a referent person, training, management of risks, etc.

2/ Goal 1: Continue to grow

The SII Group strives to offer its customers a response tailored to their needs in terms of deadlines, quality and cost. This consideration for the SII Group's customers is the basis for sustainable performance and a relationship of trust with them.

This involves managing the following 4 extra-financial risks:

- Responsible development;
- Fair practices and relations with stakeholders;
- Innovation;
- Asset protection and confidentiality.

Ethics and human rights

[GRI 2-23]; [GRI 2-25]; [GRI 2-26]; [GRI 406-1]; [GRI 407-1]; [GRI 408-1]; [GRI 409-1]

The regulatory context concerning business ethics and relations with stakeholders is constantly evolving. It is essential for the SII Group to comply with regulations on these subjects. SII is keen to maintain a solid framework of trust with its customers, employees and partners. This is why the SII Group structures its management around four key values, which symbolise and illustrate its commitment to its stakeholders, and implement ethical practices in order to guarantee sustainable and profitable development for all.

SII values

The SII Group's corporate culture is structured around 4 essential values that define its responsibility towards all its stakeholders. These are commitment, accountability, transparency, trust, quality and professionalism.

Commitment and accountability

Each employee has the resources and responsibilities of his or her position. Feedback and commercial or operational suggestions are valued and encouraged. This culture of commitment implies acceptance of the right to experiment and the right to make mistakes.

Transparency

Information about the company's operations is communicated to employees, shareholders and customers in a way that is honest, rapid, exhaustive and comprehensible. Results, trends, objectives and agency operations are not considered "trade secrets".

Trust

At SII, trust is given a priori, it is the basis of internal relations. This way of working has a counterpart: the constant demand for quality and the employee's commitment to the company's project and culture.

Quality and professionalism

These are the historic values of a company founded by engineers from the technical world. Although the company has added a commercial dimension over the years, these original values remain paramount.

Ethical governance

[GRI 205-1]; [GRI 205-2]; [GRI 205-3]; [GRI 206]

The development and conduct of business within SII are based on principles of integrity, exemplarity and transparency. The Group is committed to promoting irreproachable ethics in the conduct of its business in all the territories in which it operates. To this end, the Group is committed to ensuring exemplary governance, promoting a responsible business model, ensuring regulatory compliance and fiscal responsibility, promoting transparency, and respecting competition law and human rights.

In accordance with Law 2016-1691 of December 9, 2016 on transparency and the fight against corruption, known as the Sapin II Law, the Group has undertaken to strengthen its internal procedures and deploy measures to prevent and detect corruption in a desire to be transparent and exemplary in this area. The SII Group is uncompromising when it comes to corruption: no form of corruption is tolerated. To this end, the Group has developed a robust ethics policy based on the 8 measures prescribed by the Sapin II Law.

Overview of the IIC ethics policy

Ethics Committee

The SII Group's Ethics Committee is the body in charge of steering SII's ethical approach. This committee is made up of three members, one of whom is an external and independent member. The Chairman of the Management Board chairs the Ethics Committee. Its missions are as follows:

- to examine and deal with reports from external and occasional employees and collaborators, as well as situations referred to it by stakeholders, under conditions that guarantee confidentiality;
- keep abreast of changes in regulations, case law and standards;

- ensuring that the SII Group's ethical approach is disseminated to the ethics referents in each subsidiary;
- monitoring the application of the SII Group's ethics policy in France and in the subsidiaries via the local Ethics Committees present in each subsidiary;
- inform any entity of the SII Group about compliance with the SII Group's ethical principles and the implementation of the SII Group's ethical policy;
- ensure that employees are trained or made aware of the SII ethics policy.

Ethical actions

Ethics charter

The SII Ethics Charter is the reference document formalising the ethical approach of SII and its stakeholders (internal and external). It complements the SII Internal Regulations (in France) for all employees. It does not replace the laws and regulations applicable in the countries where the SII Group operates.

Code of conduct

The SII Code of Conduct sets out the rules of good professional conduct within SII. It complements the SII Ethics Charter and the Internal Regulations (In France).

Anti-corruption code of conduct

The Anti-Corruption Code of Conduct sets out the fundamental rules and principles for good business practice. This guide is a thematic version of the SII Ethics Charter, designed to provide references and practical advice to help employees deal with high-risk situations.

Gift policy

The SII gift policy sets out the principles to be respected in terms of gifts in order to be in line with the business ethics that SII intends to conduct. It applies to:

- gifts given and received;
- gifts given both internally and externally.

The application of this policy is formalised through:

- a declaration form for any gifts offered / received
- where applicable, a form requesting a derogation from the gift policy.

Responsible Purchasing Charter

By signing our Responsible Purchasing Charter, our suppliers and subcontractors undertake, in their dealings with SII, their customers and their own suppliers, to behave fairly and ethically in accordance with the basic principles of sustainable development. Our Charter was revised in 2022 to better reflect our environmental, social and ethical commitments.

In line with this approach, CSR audits of our subcontractors and dedicated questionnaires have been introduced.

In addition, some of our subsidiaries have a health and safety policy that covers their subcontractors.

Finally, SII has recently started to track the signatures of the Responsible Purchasing charter.

Ethics alert system

As part of its ethics policy and in compliance with the Sapin II Act, the SII Group has set up a whistleblowing system. This is a secure external platform designed to receive, in complete confidentiality, all reports of facts and/or behaviour contrary to the ethics policy (including attempts). This platform is also a means of exchanging information with the members of the Group Ethics Committee in charge of ethical issues within the SII Group.

Corruption risk mapping

The SII Group has drawn up a corruption risk map in order to identify and prioritise corruption risks according to SII's specific characteristics (activities, geographical sectors, etc.). The risks identified are subject to control measures. This map is reviewed annually as part of the Group's overall risk review.

Procedure for assessing third parties

In order to secure our business relationship and get to know our partners better, we have drawn up a questionnaire to assess the business ethics of our third parties. This questionnaire is sent to our third parties on a sample basis.

Accounting control procedures

The SII Group has adapted its accounting control procedures to take account of legal requirements on the prevention of corruption.

Disciplinary system

The disciplinary system applicable to non-compliance with the principles of the Group's ethics policy is set out in the Internal Regulations (in France).

Internal control and assessment system

The internal control and evaluation system makes it possible to monitor the effectiveness of measures, identify discrepancies and define actions to prevent corruption. It is based on the annual review of the corruption risk map.

Training and awareness programmes

The SII Group has set up a training programme for employees most exposed to the risk of corruption. With regard to SII's activities, the target population for this notion of "employees most at risk" is all SII employees who are required to carry out purchasing or sales transactions with third parties on a frequent basis, and/or for significant amounts. These employees are required to attend training sessions. At the same time, an awareness

raising programme has been set up to inform all SII employees, whatever their activities within the Group, of the ethics policy. This awareness raising system takes the form of regular communications on ethical issues, raising awareness of the Group's ethics policy among new recruits, and a dedicated e-learning programme accessible to all.

Human rights

Given its international context, the SII Group pays the utmost attention to respect for fundamental human rights and reiterates its commitment to respect for human rights and health and safety at work.

This commitment includes:

- the prohibition of the use of child labour and forced labour, as well as any degrading or inhuman treatment;
- the fight against discrimination;
- respect for privacy and freedom of association.

In addition, the SII Group recognises the principles set out in the Universal Declaration of Human Rights; international conventions relating to fundamental human rights; international core labour standards, as defined by the ILO Declaration; other applicable international labour standards (ILO Conventions).

SII is also committed to respecting the Guiding Principles on Business and Human Rights:

- Principle 11. Businesses should respect human rights. This means that they should avoid undermining the human rights of others and address negative human rights impacts in which they have a stake.
- Principle 12. The corporate responsibility to respect human rights relates to internationally recognised human rights - that is, at a minimum, those set out in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work.
- Principle 13. The responsibility to respect human rights requires that companies:
 - a) that they avoid having negative impacts on human rights or contributing to them through their own activities, and that they remedy such impacts when they occur;
 - b) that they endeavour to prevent or mitigate negative impacts on human rights that are directly linked to their activities, products or services through their commercial relations, even if they have not contributed to these impacts.
- Principle 14. The corporate responsibility to respect human rights applies to all enterprises regardless of their size, sector, operating environment, ownership or structure. However, the scope and complexity of the ways in which companies fulfil this responsibility may vary according to these factors and the severity of the adverse human rights impacts.

- Principle 15. To fulfil their responsibility to respect human rights, companies should have in place policies and procedures appropriate to their size and circumstances, including:
 - a) political commitment to fulfil their responsibility to respect human rights;
 - b) a human rights due diligence process to identify, prevent and mitigate their human rights impacts and report on how they are addressing them;
 - c) procedures to remedy any negative impact on human rights that they may have or to which they contribute.
- Principle 16. In order to anchor their responsibility to respect human rights, companies should formulate their commitment to fulfil this responsibility in a statement of principles which:
 - a) is approved at the highest level of the company ;
 - b) is established using the appropriate internal and/or external skills;
 - c) states what the company expects of employees, business partners and other parties directly involved in its activities, products and services in the area of human rights;
- Principle 17. In order to identify, prevent and mitigate human rights impacts and report on how they are being addressed, companies should conduct human rights due diligence. This process should include assessing actual and potential human rights impacts, consolidating and acting on findings, monitoring actions taken and reporting on how impacts are being addressed. Human rights due diligence:
 - a) should address adverse human rights impacts that the company may experience or contribute to through its own activities, or that may arise directly from its activities, products or services through its business relationships;
 - b) will be more or less complex depending on the size of the business enterprise, the risk that it will have serious impacts on human rights, and the nature and scope of its activities;
 - c) should be exercised on an ongoing basis, given that human rights risks may change over time as the business enterprise's activities and operating environment evolve.

- Principle 18. To assess human rights risks, enterprises should identify and assess all actual or potential adverse human rights impacts in which they may have a stake either through their own activities or through their business relationships. This process should:
 - a) use internal and/or independent external expertise in the field of human rights;
 - b) include meaningful consultation with groups and other stakeholders likely to be affected, depending on the size of the business and the nature and scope of the activity.
- Principle 19. In order to prevent and mitigate adverse human rights impacts, companies should consider the results of their impact assessments across the full range of relevant internal functions and processes and take appropriate action:
 - a) For this to be effective, the following two conditions must be met:
 - (i) responsibility for addressing these impacts is assigned to the appropriate level and function within the business;
 - (ii) the internal decision-making process, budget allocations and control processes allow effective measures to be taken against these impacts ;
 - b) the measures to be taken will vary according to:
 - (i) that the business causes or contributes to the negative impact, or is involved only because the impact is directly linked to its operations, products or services through a commercial relationship;
 - (ii) that it has a greater or lesser margin of manoeuvre to combat the negative impact.
- Principle 20. To verify that adverse human rights impacts are being addressed, companies should monitor the effectiveness of the measures they have taken. This monitoring should:
 - a) be based on appropriate qualitative and quantitative indicators;
 - b) draw on assessments from both internal and external sources, including the stakeholders concerned.
- Principle 21. To report on how they are addressing their human rights impacts, companies should be prepared to disclose externally, particularly when concerns are raised by or on behalf of affected stakeholders. Companies whose activities or operating environments present risks of serious human rights impacts should formally disclose how they are addressing them. In all cases, communications should:
 - a) be conducted in a manner and with a frequency commensurate with the company's human rights impacts and be easily accessible to the audiences for whom they are intended;
 - b) provide sufficient information to assess the effectiveness of the measures taken by a company to address the specific human rights impact;
 - c) avoid, in turn, presenting risks to the actors and personnel concerned, without prejudice to legitimate business confidentiality requirements.
- Principle 22. Where companies determine that they have caused or contributed to adverse impacts, they should provide or cooperate in the provision of remediation through legitimate procedures.
- Principle 23. In all contexts, companies should:
 - a) comply with all applicable laws and respect internationally recognised human rights, wherever they operate;
 - b) seek ways of honouring internationally recognised human rights principles when faced with conflicting obligations;
 - c) counter the risk of committing or contributing to gross human rights violations from the point of view of respect for the rule of law wherever they operate.
- Principle 24. Where it is necessary to prioritise actions to address potential adverse human rights impacts, companies should first prevent and mitigate the most serious human rights impacts or those that would be irreparably harmed by delaying action.
- Principle 25. As part of their obligation to protect against human rights abuses by business enterprises, States shall take appropriate steps to ensure, through judicial, administrative, legislative or other means, that when such abuses occur within their territory and/or jurisdiction, affected parties have access to an effective remedy.
- Principle 26. States should take appropriate measures to ensure the effectiveness of domestic judicial mechanisms in addressing corporate-related human rights abuses, including by considering ways to reduce legal, practical and other obstacles that might lead to denial of access to remedy.
- Principle 27. States should provide effective and appropriate non-judicial grievance mechanisms, in addition to judicial mechanisms, as part of a comprehensive state system of redress for corporate-related human rights abuses.
- Principle 28. States should consider ways to facilitate access to effective state grievance mechanisms that address corporate-related human rights abuses.
- Principle 29. In order to address complaints promptly and remedy them directly, companies should establish or participate in grievance mechanisms at the operational level for individuals and communities who may be adversely affected.
- Principle 30. Sectoral, multi-stakeholder and other joint initiatives that are based on respect for human rights standards should ensure that effective grievance mechanisms are available.

- Principle 31. To ensure their effectiveness, non-judicial grievance mechanisms, whether or not under State control, should be:
 - a) legitimate: they command the confidence of the stakeholder groups they address and are accountable for the smooth running of complaints procedures;
 - b) accessible: they are communicated to all the stakeholder groups for which they are intended and provide sufficient assistance to those who face particular barriers to access;
 - c) predictable: they provide for a clearly established procedure with an indicative timetable for each stage, and a precise description of the types of procedures and outcomes available and the means of monitoring implementation;
 - (d) fair: they shall endeavour to ensure that aggrieved parties have reasonable access to the sources of information, advice and expertise necessary to pursue a grievance procedure in a fair, informed and compliant manner;
 - e) transparent: they keep claimants informed of the course of the procedure and provide sufficient information on the capacity of the mechanism to generate confidence in its effectiveness and to respond to all the public interests at stake;
 - f) compatible with rights: they shall ensure that the outcome of appeals and redress measures are compatible with internationally recognised human rights;
 - g) a source of continuous learning: they draw on relevant measurements to learn lessons that can improve the mechanism and prevent future claims and breaches. Operational level mechanisms should also be;
 - h) based on participation and dialogue: consulting the stakeholder groups they address on their design and outcomes, with an emphasis on dialogue about how to investigate and resolve complaints.

RISK		ETHICS & HUMAN RIGHTS				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Business ethics	SII Ethics Charter and SII Code of Conduct	Percentage of employees exposed to corruption risks trained in business ethics and anti-corruption practices	%	NA	NA	67,14*
		Employees made aware of SII's Ethics policy	%	80	95,2	75,9
		EcoVadis "Business Ethics" score out of 100	Score	70	70	70

* Indicator based on SII France.

Our lasting business relationships

For the SII Group, sustainable development goes hand in hand with lasting customer satisfaction. The development of customer relations is based on an organisation and tools that validate its relevance over time. The SII Group's determination to place its customers at the heart of its concerns is illustrated by its referencing policy and by the history and recurrence of this relationship.

The extra-financial "responsible development" risk is managed through four challenges:

- Customer satisfaction: maintaining customer satisfaction and loyalty by developing relationships based on trust;
- Subcontractors and suppliers: preserving the chain of trust with regard to our subcontractors and suppliers. Use suppliers and service providers who meet our corporate responsibility requirements;
- Competitiveness and brand image: ensuring the solidity of our business and financial model, retaining existing businesses, continuing to develop our activities, penetrating new markets, expanding our customer portfolio, diversifying our activities, remaining competitive;
- International development: conquering new territories and supporting our existing customers in their international expansion.

Tax liability

In line with this international development, the SII Group is committed to adopting tax practices that comply with local laws and regulations in the countries where it operates.

None of the Group's locations are designed to optimise tax efficiency; our strategy of supporting our customers is the only reason to invest in new geographical territories.

Given its size, and despite the low level of intra-group transactions, the Group has introduced a transfer pricing policy designed to ensure that the operating margin is fairly distributed between the various entities that make up the SII Group.

In addition, SII applies the highest level of tax transparency to all its transactions with third parties. As a result, each transaction is taxed directly in the country in which it takes place.

Finally, the SII Group is not based in a country classified as a "tax haven" by the French national authorities.

Customer satisfaction

Customer satisfaction is a major issue for the Group. The Group's customer approach seeks to build customer loyalty in volume and over time. SII strives to provide services with technological added value, generating competitiveness and sustainability. This commitment calls on our professionalism, our capacity for innovation and our commitment.

This approach enables us to better understand customer expectations, identify priorities for improvement and monitor the evolution of our services over time.

Since 1992, the SII Group has been committed to a quality approach based on continuous improvement. A methodology has been defined and is updated as new tools, benchmarks, metrics and procedures are adopted.

SII benefits from a Quality System based on ISO 9001: 2015, EN 9100: 2016 and the CMMI model.

This standardized framework :

- First and foremost, it ensures the quality of its products;
- encourages the exercise of responsibility and personal commitment, within a clear and rigorous framework ;
- facilitates project implementation: by detecting anomalies as early as possible, and by providing documentary support to assist project management and implementation;
- makes it easier to concentrate on the essential part of SII's mission: to be at the customer's service and satisfy their needs as best as possible (customer satisfaction surveys are carried out);
- promotes the SII brand image: by publicising our commitment to quality and demonstrating SII's expertise through exemplary projects;

- guarantees the sincerity of commercial messages.

A LEAN-SIX SIGMA approach, applied both internally and at customer sites, also enables us to constantly refine processes and propose efficient problem-solving methods. The Group is also assessed through internal and external audits to validate the application of the system.

SII subsidiaries get involved:

- Customer satisfaction surveys are carried out in most subsidiaries: SII France, SII Poland, SII Technologies, SII Deutschland, SII Canada, SII Netherlands, SII Romania, SII UK, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Czech Republic and SII Switzerland.
- SII has developed a dedicated process for managing customer complaints. This process is in place in most subsidiaries: France, Poland, Germany, Spain, the Netherlands, Romania, the United Kingdom, the United States, Belgium, Colombia and Morocco.
- In France, our agencies in Ile de France, Sophia, Le Tholonet (Aix-en-Provence), Toulouse and Bordeaux (Mérignac) are ISO 9001 certified, and those involved in ASD (Aeronautics, Space, Defence) are EN 9100 certified.
- ISO 9001-certified subsidiaries: SII technologies, SII Deutschland, SII Belgium, SII Chile, SII Colombia, SII Spain, SII India, SII Morocco, SII Netherlands, SII Poland, SII Czech Republic, SII Romania and SII UK.
- EN 9100 certified subsidiaries: SII France, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Spain and SII UK.

Innovation

As a key driver of SII's performance, innovation is an integral part of the Group's activities, making it a "technology partner". Our employees are mobilised on a daily basis to support the Group's customers in their digital and environmental transitions.

SII Research aims to respond to the technological challenges facing our society by implementing innovative R&D projects that strengthen SII's expertise and give meaning to our work. SII Research federates its innovative projects within internal centres and laboratories spread across the agencies.

Some of these projects are linked by major industrial players and supported by the government to develop the competitiveness and excellence of our companies.

Through this unit, the Group highlights SII's expertise, invests in new technologies, promotes the know-how of its consultants and enhances its offerings. "SII Research structures all of the Group's R&D activities, including the management of internal and collaborative R&D projects, technology watch and intellectual property management.

Our research and innovation activities are driven by three objectives:

- Anticipating tomorrow's technologies;
- Coordinating R&D projects;
- Suggest ways of exploiting our value propositions.

SII Research is organised into 2 international divisions:

- Transport of the future: developing eco-responsible, accessible and autonomous transport systems
- Futur city: building more sustainable, intelligent and inclusive cities

These divisions use the following technologies and areas of activity:

- AI and Data Science
- Modelling and simulation
- Embedded software
- IT

SII subsidiaries get involved:

- Innovation challenges and ideation workshops are offered to engineers and our partners to create our future projects together.
- In France, the Assisted Validation Testing project has been launched with the aim of defining areas for improving and validating software using AI and validation assistants.
- SII France has also launched the "FANS4ALL" technology project to help people with disabilities. The aim is to help people with disabilities to pilot an aircraft and to understand the interfaces adapted for them.

Every year, SII France organises TransformesDay, a TECH event for and with the region's decision-makers, organised around sharing and exchanging experiences and visions.

SII's objective is to accelerate our decision-making, affirm our trajectories and better manage our transformations. To achieve this, SII is calling on the group's experts, as well as its customers, to offer conferences on Artificial Intelligence, industrialisation, testing and agility.

Afterwards, round-table discussions allow participants to explore these issues in greater depth, encouraging discussion, collective reflection and the discovery of each other's approaches.

The event was also an opportunity to announce the launch of the future R&D Lab at the SII Atlantique agency in Nantes. The aim of this Lab is to experiment and co-develop AI-related projects with SII Group customers.

RISK			ETHICS & HUMAN RIGHTS			
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Research & Development	SII CSR strategy	Number of employees trained in eco-design per year	Number	NA	NA	47*

Key Performance Indicator (KPI)

* Indicator based on SII France.

Asset protection and confidentiality

Protecting assets and respecting confidentiality are essential to maintaining trust, a major value of the SII Group. This risk is managed through 2 extra-financial challenges:

- Data protection and confidentiality: ensuring the protection of confidential information and personal data of employees and external stakeholders (customers, suppliers, etc.);

- Asset protection: ensuring the protection of the Group's tangible assets (equipment and material goods) and intangible assets (human capital, know-how, projects, brand image), as well as respect for the intellectual property of customers and the Group.

Data protection and confidentiality

[GRI 418-1]

Information security

The security of information, whether dematerialised or not, whether it belongs to the SII Group, to employees or to customers, involves a number of different issues:

- A national issue: government ministries entrust the Group with sensitive projects, where a security failure would be detrimental to France;
- Industrial issues: SII works with strategic data and industrial secrets that are vital to its customers' business;
- Legal issues: the Group is contractually committed to keeping confidential the data, processes, tools and know-how belonging to its customers or that the Group designs for them;
- Financial: through the loss of customers or the application of penalties if the group does not meet the requirements;
- Personal life: through the application of the General Data Protection Regulation (personal data);
- Brand image: managing the Group's information security contributes to the trust that customers place in us.

Over the years, the Group has incorporated into its practices, its Information Security Policy and its Information Security Management System, the processes and procedures needed to satisfy its own requirements in terms of information security, as well as those of its customers, such as confidentiality agreements, an encryption procedure and an Export Control process. Security is represented by a network of CSSIs (Information Systems Security Correspondents). They act as a relay for the CISO (Information Systems Security Manager) in all matters relating to information security.

SII subsidiaries get involved:

Since 2016, all our branches in France have obtained ISO 27001 certification.

The subsidiaries SII Spain, SII Morocco, SII Poland and SII Romania are also ISO 27001 certified.

Cyber-Security: the SII Cyberlab

The SII Cyberlab is a collection of technical resources and expertise as well as a place for exchange. It is designed to initiate, train and coach SII employees, as well as our customers' employees.

For the past 3 years, Cyberlab has been taking on interns and work-study students from leading universities, to give them the skills they need for their future cyber careers.

In 2021, the SII Group, Thales and ESEO have joined forces to create the Cybersecurity Chair. Set up from the start of the 2021/2022 academic year, this Chair, which is primarily dedicated to students, aims to develop a range of training courses tailored to current market challenges and to provide tomorrow's talent with a vision aligned

with both the business dimension of the digital sector and the crying need for a pragmatic and sovereign approach to security concepts, both software and hardware. In particular, the SII Group is involved in student training and welcomes students to the Cyberlab so that they can experience real-life situations that will prepare them for their future profession.

General Data Protection Regulation (GDPR)

As a company in the digital sector, compliance with the General Data Protection Regulation (GDPR) is essential for the SII Group.

As well as complying with its legal obligations with regard to the processing of personal data carried out internally and concerning its employees, it is also essential for its customers to be able to rely on a trusted technology partner.

The RGPD is also an opportunity to demonstrate our strong commitment to the subject and to send a positive message about our level of IT security. Compliance with the RGPD is steered at SII by the Data Protection Officer (DPO) team, which is responsible for internal compliance and relies on a network of focal points in the SII branches.

Raising awareness of data protection issues is included in employee training programmes.

Our European subsidiaries are also subject to the RGPD and are taking the appropriate steps to ensure compliance.

Awareness-raising and training

Information security and data protection are strategic issues for the SII Group and require the involvement of everyone. This is why employees are regularly trained and made aware of the subject. The Group has its own platform for raising awareness and training employees through the training organisation SII Learning. Depending on their role, employees attend appropriate awareness-raising or training sessions (initial awareness-raising, training dedicated to secure development, etc.). The content of the sessions focuses on good practice and the rules of behaviour to adopt in terms of information security.

Asset protection

Information security also involves protecting the SII Group's assets, in particular intellectual property and the Group's equipment and property. Our IT Charter sets out the rules for the proper use of SII's IT resources and tools. All employees must familiarise themselves with this charter, and the same applies to any person from outside SII who needs to use the group's IT resources.

RISK		ASSET PROTECTION AND CONFIDENTIALITY				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Data protection and confidentiality	SII	Iso 27001 certified entities	Number	27	33	26
	Information Security Policy and SII IT Charter	Safety audits (internal / external)	Number	11*	12*	12*
					25	

Key Performance Indicator (KPI)

* Indicator based on SII France.

Sub-contractors and suppliers

[GRI 308-1]; GRI 308-2]

SII makes moderate use of subcontractors in situations where the skills are not available in-house or do not correspond to the profile sought. This is also the case if these profiles do not meet the Group's employability criteria.

SII is a signatory of the inter-company charter, drawn up by the French Credit Mediation Service and the French Association of Managers and Buyers (CDAF), which advocates a progressive approach to suppliers, particularly small and medium-sized enterprises (SMEs).

By signing this charter, SII undertakes to exercise its responsibility within a framework of mutual trust with its suppliers.

The SII Group has set up a specific process for managing subcontractors and suppliers. In addition to quality requirements, the selection of suppliers includes financial, social and environmental criteria. All contracts include social and environmental clauses. Similarly, by signing the Responsible Purchasing Charter, subcontractors and suppliers undertake, in their relations with SII, their customers and their own suppliers, to respect fair and ethical behaviour in line with the basic principles of sustainable development. The Group's subcontractors and

suppliers are continuously monitored through audits and evaluations that include social and environmental criteria.

SII adopts a purchasing policy that favours the selection of suppliers and subcontractors who are committed to a responsible approach and who meet social and environmental criteria:

- the choice of suppliers who promote the integration of disabled people into the workforce (e.g. surface and maintenance technicians), including services during working hours;
- preference for "eco-responsible" purchases: recycled, recyclable, organic, fair trade or labelled when the cost is economically bearable. This mainly concerns purchases of consumables (Ecolabel paper), cleaning services (local suppliers using environmentally-friendly products), goodies and electrical/IT equipment (TCO-Certified or EPEAT Gold or Silver ecolabels).

SII subsidiaries get involved:

Subsidiaries in Germany, Colombia, Spain, India, Poland, Romania, Belgium and the United Kingdom have implemented similar initiatives to promote responsible purchasing.

RISK		RESPONSIBLE DEVELOPMENT				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Customer satisfaction	SII Management Policy	Average customer satisfaction score	Score out of 20	15.0*	15.0*	16.4*
		Customer satisfaction rate	%	94.3*	97.1*	95.5*
		ISO 9001 certified entities	%	93	100	74
		EN 9100 certified entities	%	33	40	37
Sub-contractors and suppliers	SII Management Policy and SII Responsible Purchasing Charter	Amount of subcontracting	€000	38,045*	41,123*	46,010*
		% subcontracting*	% of sales	9.9*	9.6*	10.5*
		Interim value*	€000	297*	368*	383*
		EcoVadis "Responsible Purchasing" score out of 100	Score	80	80	80

Key Performance Indicator (KPI)

* Indicator based on SII France perimeter

3/ Goal 2: Cultivating our DNA

Wherever the SII Group operates, social responsibility is of paramount importance.

This is based on four extra-financial risks that structure our human resources policy:

- talent management: the professional development of employees and the promotion of talent;

- working conditions and quality of life at work;
- employee relations: promoting constructive and innovative social dialogue;
- diversity and equal opportunities.

Talent management

[GRI 401-1]; [GR 401-2]; [GR 401-3]

Human resources management is a priority for the Group.

As a result, talent management risk is managed through 3 human resources issues:

- retaining and attracting talent: developing our ability to detect, attract and retain talent;
- offering stimulating career development: encouraging personal and professional development, making the most of talent, encouraging professional mobility, strengthening employability and developing social innovation;
- managing current and future skills: anticipating changes in professions and skills to respond proactively to customer needs.

Retaining and attracting talent

[GRI 401-2]

Recruitment policy

In order to provide concrete solutions to employment issues on our own scale, to maintain our growth and to meet new challenges, the SII Group is adopting a recruitment policy based essentially on open-ended contracts.

Future employees are selected after a rigorous process based on their technical skills, their ability to work in the service sector and their commitment to the company's culture. These recruitments are used to replace departures as well as to ensure the Group's development. In this context, the Group's recruitment process is based on an annual plan, with monitoring and assessment of recruitment carried out to measure the effectiveness of the process.

The recruitment process at SII consists of:

- identify recruitment needs and draw up the annual plan;
- carry out a recruitment campaign;
- evaluate recruitment actions and draw up an annual report.

The recruitment process applies to all new hires, whether on permanent or fixed-term contracts, work-study contracts, internships or temporary assignments.

This recruitment process is regularly audited internally and externally as part of our ISO 9001, ISO 14001 and ISO 27001 certifications.

SII subsidiaries get involved:

To support its recruitment policy, SII organises recruitment events at our agencies and sites in France, with events, project demonstrations, HR and manager meetings and expert presentations.

In France, SII employees were able to take advantage of a presentation by an expert on the simple fundamentals of sales.

Young talent

The SII Group continues to develop its partnerships with schools and universities and its presence at recruitment fairs and forums. These initiatives enable us to open up our recruitment to a large number of young graduates. By placing its trust in them, the Group is keen to help them as much as possible in launching their careers. SII encourages the integration of trainees and apprentices in France and abroad, both for training purposes and for recruitment purposes. The vast majority of work-study contracts or internship agreements are followed by an offer of employment. In recent years, SII has strengthened its policy towards young talent and intensified the volume of its junior recruitment.

In this exercise, the group went a step further by asking candidates looking for an internship to define their dream internship themselves.

SII subsidiaries get involved:

- In order to listen to our talented employees and to ensure the long-term future of our business, we need to measure satisfaction levels. Every year, SII France renews an anonymous survey conducted jointly with the Recruitment Department and the CSR Department.
- SII also involves its partner schools and universities in its R&D projects to help students discover its business lines and give future talent their first taste of the industrial world. To present the Group's activities and promote technical training and digital jobs, SII Poland is stepping up its involvement in schools and universities.

- SII Poland took part in 8 job fairs for students. In addition, 29 networking events have been organised so that students and SII engineers can share knowledge. In addition, SII Poland sponsors the PWR Racing science club, which operates at the Wrocław University of Technology with the aim of raising awareness of the Group's businesses and cultivating innovation. Finally, in cooperation with the local organisation 'Youth in Lodz', SII Poland is funding a scholarship for a student from the Technical University of Lodz. This student acts as an ambassador for the SII Group and raises awareness of the Group's activities.

Cooptation

Cooptation is an important recruitment tool, accounting for 15% of all new recruits. Each co-opter is thanked on a basis defined by his or her agency.

SII subsidiaries get involved:

- For SII Poland, recruitment by cooptation represents 24% of recruitment, i.e. 327 employees. SII Poland launched the "Recommend a Friend" programme for all employees, including new recruits, 2 weeks ago. The aim is to encourage recruitment by cooptation via various internal communication campaigns and the organisation of co-option competitions.
- In France, for the 2023-2024 financial year, there were 200 cooptations.
- Cooptation is also practised and valued in other subsidiaries such as SII Romania, SII Deutschland, SII Netherlands, SII Canada, SII Colombia, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland and SII UK.

Geographical mobility

To encourage the geographical mobility of candidates, the subsidiaries of the SII Group have set up initiatives such as:

- the abolition of the trial period;
- supporting spouses in their job search;
- support in finding accommodation;
- contribution towards removal costs;
- payment of rental costs for installation.

Compensation

The remuneration policy for the vast majority of employees consists of fixed salaries that are systematically above the agreed minimum. Remuneration is linked to skills, level of qualification, level of responsibility and individual performance. It is based on the principle of fairness, with equal pay for men and women. Transparency of pay trends is ensured through compulsory annual negotiations.

In addition to their fixed salaries, SII employees (in France) receive:

- a holiday bonus in accordance with the terms of the collective agreement;
- a contribution from the company towards his meal expenses at his place of work.

In order to encourage individual and collective performance, certain employees benefit from a variable pay system: branch managers, sales managers, human resources teams, community leaders and consultants, i.e. a large proportion of employees.

In addition to bonuses relating to the legal or contractual framework, such as on-call duty bonuses or staggered working hours bonuses, employees can also benefit from so-called "exceptional" bonuses, including those relating to co-option, recruitment or exceptional services.

Retaining talent

Within the SII Group, the induction process is a key factor in building loyalty. That's why all our subsidiaries attach significant importance to the successful integration of their employees. It is essential for them to acquire the know-how and interpersonal skills they need to be fully integrated and involved within the group.

Within the Group, a number of initiatives have been organised in the various entities to facilitate integration by creating a special local relationship:

- induction days (face-to-face or distance learning), including, depending on the site, events, lunch and a tour of the premises, to facilitate induction and meetings, and to cultivate team spirit;
- New recruits' evening (games and meetings);
- specific exchange at the end of the first 100 days.

In addition to integration, the retention of the Group's talent is supported by two complementary measures: a stimulating career path and an optimal working environment.

SII subsidiaries get involved:

- In Colombia, since 2023, the *Onboarding* process has been in place to support new employees during their first 6 months. SII Colombia's objective is to ensure a complete adaptation to the organisation's culture and processes.
- At SII Poland, the "*Buddy Program*" has been launched to facilitate the integration process and increase the employee's attachment to the SII Group and its values. For a period of 3 months, the '*Buddy*' is assigned to the Group's new talents and plays the role of godfather or godmother to provide them with the support they need on their arrival. The aim of this programme is to create links between long-standing employees and new recruits.
- In October 2023, SII Spain is also launching its sponsorship programme, with a focus on helping and sharing during special moments between the subsidiary's employees.

Stimulating career development

[GRI 404-1]; [GRI 404-2]; [GRI 404-3]

Training

For SII, training is an essential component of the Group's talent management and development. It ensures that the company has the resources it needs to meet new challenges, while also supporting the professional and personal development of its employees.

The course has two main focuses:

- integrate new consultants by training them in the company's technical culture, particularly in integrated management systems;
- adapting, maintaining and developing the skills of all our staff, so that we can keep pace with new technologies and support our customers in their technological projects.

Every year, the SII Group devotes a substantial amount of its payroll to training a very large proportion of its employees in a variety of fields (technical, management, languages, communication, personal development, etc.).

Individual skills development needs are identified through discussions between the employee and his/her line manager or HR adviser during annual and/or career interviews.

The training policy aims to:

- adapting people to workstations;
- helping people to progress and stay in work;
- developing skills.

The resources deployed combine :

- in-house training on cross-functional themes and Group processes;
- external training on specific technical topics;
- cross-functional training initiatives (languages, human capital development).

Most of our training courses are delivered externally by accredited organisations, and most of them lead to certification.

In addition, the Group is developing an in-house training offer tailored to the needs of our employees. This takes into account the different specificities of our customers. Trainers are identified from among the Group's talents and supported by dedicated training.

SII subsidiaries get involved:

- At SII France, a tool has been deployed within the branches to provide direct access to training. Any employee can now make a training request, which is processed directly by the training departments, offering responsiveness and efficiency. These requests are validated with management and implemented as quickly as possible. To complement the continuing professional training system, SII France is now relying on Digital Learning to develop an innovative learning experience and create a learning ecosystem.

- provision of a Learning Management System platform enabling employees to follow training courses and also to build modules with a view to sharing skills within the Group. Among other things, this model makes it possible to improve the quality of teaching and memorization processes.
- fitting out rooms dedicated to employee training (l'Atelier SII).
- development of MOOCs (Massive Online Open Courses) offered as self-training tools to employees and paid for by certain agencies, as well as certifications taken as self-candidates.
- In France, other specific training initiatives are undertaken each year, such as:
 - Validation of Acquired Experience (VAE);
 - skills assessments;
 - professional training periods;
 - operational preparation for employment (POEI/ POEC);
 - collective actions organised by the professional sector (ATLAS);
 - support for employees in their applications for CPF (Personal Training Account) training.

Skills and career management

Skills management is a major challenge, making it possible to guarantee skills and knowledge, ensure the longevity of the people involved, the reliability of assignments and thus ensure the right level of quality across the scope of services. The process implemented by the Group guarantees skills monitoring at 2 levels:

- at collective/company level: "generic" skills repository, management of gaps between needs and resources in the medium term; focus on occupations that are important for the company and focus on priority target groups.
- on an individual level: annual individual performance appraisals, professional interviews (employability, professionalisation, career development).

Individual skills development needs are identified through discussions between the employee and his/her line manager:

- their individual performance is assessed annually in a meeting with their manager. This meeting covers not only training but also the medium- and long-term development ambitions envisaged by both parties,
- professional interviews complete this system.

At Group level, we have introduced a policy of identifying and supporting high-potential employees by creating a group called "Leader For Tomorrow". The aim is to develop more sustained support through coaching, contribution to projects and reflection on the Group's development.

SII subsidiaries get involved:

- SII Poland has developed innovative tools for skills and career management: The "*Job Changer process*": allows employees to change project, position or client. This programme aims to enable employees to change career paths while remaining within the SII Group.
- SII Poland continues to implement the "*Workers Objectives*" programme dedicated to the professional development of the Group's employees. Through this system, the aim is to support the process of assigning, monitoring and evaluating individual objectives for each employee. Over the period 2023-2024, 6,633 employees have received an appraisal via this programme.

Mobility

The SII Group supports geographical and/or internal mobility. Indeed, SII's national and international positioning is an asset and an opportunity for employees to change region or country.

Within the Group, geographical and/or internal mobility is common practice and encouraged whenever possible.

A module accessible to all employees has been set up to enable them to express a desire for mobility within the Group. Each request is processed by the recruitment department. In addition, the SII group is a flexible structure: employees always have the opportunity, particularly during professional interviews, to express a desire for internal mobility.

RISK		TALENT MANAGEMENT				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Attracting and retaining talent	Recruitment process	Hiring				
		Hired on permanent contracts	Number	4,044	3,469	2,653
		Hired on fixed-term contracts	Number	356	715	412
		Trainees and work-placement students received	Number	334*	319*	266*
		Trainees and work placement students for whom a contract has been signed at the end of the internship or work placement	%	61*	62*	55*
				54	58	
		Departures				
		Resignations	Number	2,219	2,873	2,222
		End of fixed-term contract	Number	161	164	195
		Redundancies	Number	232	291	344
		Other departures	Number	280	341	427
		Employee initiated turnover	%	23.5	28.3	21.0
		Net job creation				
		Net job creation	Number	1,522	659	-108
		Remuneration				
		Average annual pay by status*	K€ executives	42.282*	43.101*	44.156*
			K€ non-executives	24.465*	27.160*	27.774*
		Amount of profit share*	K€	2,656	4,232	2,100
		% profit share	% average monthly salary	17	23	11

RISK		TALENT MANAGEMENT				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Attracting and retaining talent	Recruitment process	Absenteeism				
		Average absenteeism rate % working days	Germany	2.45	3.15	2.18
			Belgium	1.89	4.32	5.67
			Canada	0.59	1.09	0.79
			Chile	1.31	1.24	0.98
			Colombia	0.76	0.70	0.99
			Spain	3.08	3.41	3.03
			France	2.40	2.34	2.42
			Morocco	0.44	0.16	0.08
			Netherlands	3.15	3.72	3.67
			Poland	5.02	4.81	5.33
			Czech Rep.	1.19	1.34	2.02
			Romania	0.76	1.23	0.74
			SII Group	2.99	3.02	3.03
Stimulating professional development	Training process	Training				
		% employees with access to skills development training	%	100	100	100
		Hours of training	Hours	120,194**	99,947**	125,646**
		% staff trained	%	48.0*	41.9*	46.8*
		% wage bill devoted to training*	%	3.18*	2.56*	2.82*

Key Performance Indicator (KPI)

*Indicator based on SII France perimeter

**Indicator based on SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic.

Working conditions and quality of life at work

Aware of the correlation between the working environment and employee well-being, the SII Group is developing a proactive approach to quality of life at work, which is being implemented through 3 challenges:

- health and safety: ensuring a safe and healthy working environment for all employees;
- Well-being at work: providing pleasant working environments and contributing to work-life balance;
- employee commitment/meaning at work: involve employees in the collective life of the company, in SII's culture and values, encourage intrapreneurship (bottom-up approach), develop talent.

Health & Safety

[GRI 403-1]; [GRI 403-5]; [GRI 403-9]

Employee health and safety is a priority for the SII Group. Legal requirements have prompted us to implement a number of actions, both in France and in our subsidiaries abroad. These include

- implementation of a health and safety policy (SII Deutschland, SII Netherlands, SII Canada, SII India, SII Romania, SII UK, SII Belgium, SII Chile, SII Colombia, SII Spain and SII Morocco). Some of them include their subcontractors,
- the assessment and publication of detailed risks in single documents available in the branches and subsidiaries;
- a compulsory health check-up for all employees as part of occupational medicine;
- the supply of protective equipment for the employees concerned (SII France, Metanext, SII Poland, SII Romania, SII Deutschland, SII Colombia and SII Spain);
- the existence of a Social and Economic Committee (CSE) in each agency and at the head office of SII France, as well as a Central CSE (made up of elected representatives from each establishment CSE);
- supplementary health insurance subsidised by the company, in particular at SII France, Metanext, SII Poland, SII Deutschland, SII Spain, SII Romania, SII Chile, SII Morocco, SII Canada, SII India, SII Colombia and SII UK;
- preventive measures, particularly against stress, as defined in our agreement on the prevention of psychosocial risks (SII France, Metanext, SII Spain, SII Morocco, SII Colombia, SII Romania and SII Netherlands);
- a confidential space for listening and professional and/or personal support;
- a teleconsultation service offering 24/7 access to doctors (France, Poland and the UK);
- A family health insurance scheme (with 57% cover for SII France). The subsidiaries SII Belgium, SII Canada, SII Chile, SII Colombia, SII Spain, SII India, SII Netherlands,

SII Poland, SII Romania and SII UK also offer such a scheme;

- a telemedicine service (SII France, SII Poland and SII UK);
- rules for managing on-call duty and interventions outside normal working hours, including the addition of compensatory rest periods;
- providing appropriate training (workplace first aid, fire safety, electrical approvals, etc.);
- numerous awareness-raising sessions on the right to disconnect, psychological risks, posture at work and active mobility;
- training for all relevant employees on health and safety risks and good working practices, notably at SII Poland, SII Technologies, SII India, SII Romania, SII Colombia, SII Spain and SII France;
- training on health and safety issues for subcontractors working on site, in particular at SII Poland and SII Technologies;
- regular health and well-being events: relaxation workshops, vitamin-packed breakfasts, cookery classes, sports activities and nutritional advice;
- massage or physiotherapy sessions on the premises of certain branches.

To reinforce internal measures, the Group presents customer site prevention plans to employees on assignment.

The actions implemented within the Group also cover subcontractors working on the premises or sites of service providers.

This led to the signing of the following agreements:

- November 2006: Collective company agreement on collective "healthcare costs" and "disability-death" cover, and amendment to the initial agreement signed on March 18, 2021;
- March 2014: Collective company agreement on the prevention of psychosocial risks;
- July 2017: Collective company agreement on professional equality between women and men and quality of life at work, and revision rider no. 2 signed on October 20, 2020;
- September 2020: Three-year collective agreement to promote the employment and job retention of people with disabilities (2021-2023).

Here are some additional measures relating to the health and safety of employees at our various sites:

- SII Sud-Ouest has signed the PACTE (Programme d'Actions Cancer Tout Employeur) with the Ligue Contre le Cancer and has undertaken to carry out prevention and awareness-raising initiatives within the company.
- The SII Nantes agency has entered into a partnership with Jh , a company based in Nantes, to highlight the problems associated with endometriosis and set up self-service dispensers of sanitary supplies in the workplace.

- Our subsidiary SII Spain has put in place: training courses on stress management through mindfulness, regular "healthy talks", and a compulsory online training campaign for certain employees on prevention and protection measures.
- SII Colombia has introduced a number of prevention programmes aimed at improving the health and safety of its employees, including active breaks, training in healthy lifestyle habits, tidiness and cleanliness, first aid training for the emergency brigade and a flu vaccination day.

- SII Poland offers employees the chance to take part in online events organised in conjunction with specialists such as dieticians and psychologists.

SII Spain and SII Romania are also ISO 45001 certified, a standard that provides a framework for companies to manage risk and improve their occupational health and safety management system performance.



RISK		WORKING CONDITIONS / QUALITY OF LIFE AT WORK				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Health and safety	Agreement on the prevention of psychosocial risk	Frequency rate of accidents at work and commuting accidents	%	4.94*	3.16*	6.97*
		Severity rate of accidents at work and commuting accidents	%	0.08*	0.07*	0.07*
		Accidents resulting in lost time	Number	50*	45*	37*
		Cases of occupational illness	Number	NA	NA	56**
External certifications and assessments	SII CSR strategy					
	Agreement on professional equality between men and women and quality of life at work	Entities with a health and safety policy justifying social management of human rights	%	100	79	74
	Agreement on collective "Healthcare costs" and "Incapacity - Disability - Death" cover	EcoVadis Social and Human Rights score out of 100	Score	80	80	70
	Agreement on the prevention of psychosocial risks					

Key Performance Indicator (KPI)

* Indicator based on SII France perimeter

** Indicator based on SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII USA, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Italy, SII Morocco, SII Czech Republic, SII Switzerland.

(1): number of accidents excluding relapses

Well-being at work

[GRI 401-2]

Organisation of working time and work-life balance

The organisation of working hours is based on the regulations specific to each country in which the SII Group operates.

In France, in accordance with the Act on the organisation and reduction of working hours, the company has signed a company-wide agreement on the organisation of working time. It provides for a collective work week of 37 hours for full-time employees, plus eleven additional rest days ("RTT days") per year, for an effective workweek of 35 hours.

In other countries, the length of the effective workweek depends on the applicable statutory working hours:

Country	Full-time workweek
France	35 hours
United Kingdom	37.5 hours
Belgium, Canada, Czech Republic, Germany, India, Netherlands, Poland, Romania, Spain, Sweden	40 hours
Morocco, Ukraine	44 hours
Chile, Colombia, Switzerland	45 hours

Most employees working part-time have elected to do so and seldom account for less than 80 percent of a full-time schedule.

In addition, each employee is entitled to a number of working days of paid holiday in accordance with social legislation or locally applicable practices:

Country	Number of working days of paid leave per year
Chile, Colombia	15
Morocco	18
Belgium, Canada, Romania	20
Poland	23
Spain, Ukraine	24
France, Czech Republic, Sweden, Switzerland, United Kingdom	25
Germany, India, The Netherlands	30

The SII Group generally responds favourably to requests to facilitate work-life balance. SII employees have access to innovative initiatives:

- A new agreement on teleworking (SII France) was signed on March 15, 2022 by the management of the SII Group and the representative trade unions. This agreement is in line with the company's desire to be socially innovative, by improving the quality of life and working conditions of its employees. Employees can choose between two forms of teleworking: regular teleworking on fixed days or occasional teleworking in response to emergency or personal situations. Teleworking days may be fixed or floating, and may account for up to 50% of working time.
- flexible working hours: employees can adapt their working hours, in accordance with their contract and the agreement on reduced working hours, to suit not only their projects but also their personal and/or sporting commitments,
- Our subsidiaries in Belgium, Canada, Chile, Colombia, Czech Republic, Germany, India, Morocco, Poland, Romania, Spain and the UK also offer flexible working arrangements (remote working and/or flexible working hours),
- a commitment to the right to disconnect: disconnection is a right, but it is also useful for everyone's life balance. Employees are not obliged to stay connected outside working hours.
- support for parenthood: SII France has a partnership with a network of crèches offering employees who are parents access to a network covering the whole of France, with the possibility of regular or occasional childcare. Employees who are parents can benefit from workshops dedicated to parenthood.
- SII Technologies (Germany), SII Belgium, SII Colombia, SII Spain, SII Romania and SII India also offer childcare solutions.
- a school support hotline accessible to all employees' children and fully funded by SII,
- Adaptation of working hours on the first day of school for parents who wish to accompany their children,
- interactive communication sessions are also offered to employees from SII France, Poland, Spain, Romania, Chile and Colombia.

Working environment

The SII Group pays particular attention to the quality of life at work of its employees by looking after the working environment. Our branches and subsidiaries strive to provide a working environment that promotes well-being and productivity:

- Environments adapted to different working styles: collaborative and individual spaces enable dynamic and agile working methods,
- relaxation areas to encourage social interaction,
- premises that comply with accessibility regulations,
- premises adapted for sporty employees: showers are available in some branches and subsidiaries so that employees can carry out their sporting activities at lunchtime. SII Atlantique has a gym on its premises. Other branches have a collective sports hall for building companies, with access paid for (in full or in part) by the company and/or the social and economic committee.

As part of this process, employees are invited to take part in redevelopment or relocation projects. Focus groups and workshops are organised to define the layout of premises and improve working environments.

Evaluation of well-being at work

To measure well-being in the workplace, systems have been introduced to regularly monitor employee satisfaction. For example, SII France has included a mood barometer in the monthly timesheets completed by employees.

In addition to these measures, the Group's entities (SII Poland, Canada, Romania, Technologies, UK, Belgium, Spain, Morocco and Czech Republic) carry out annual surveys to measure employee satisfaction with their quality of life at work.

Great Place To Work

The SII Group uses the "Great Place To Work" institute to assess well-being at work within its entities. 16 SII entities are Great Place To Work certified (SII France, Metanext, SII Poland, SII Deutschland, SII Technologies, SII Spain, SII Romania, SII Chile, SII Morocco, SII Colombia, SII Czech Republic, SII Belgium, SII Canada, SII Netherlands, SII India, SII UK) and some of them have been awarded the 'Best Workplaces' label rewarding companies in which it is good to work:

- SII France has been awarded the "Best Workplaces" 2024 label, ranking 8th in its category (over 2,500 employees),
- SII Poland has been awarded the "Best Workplaces" 2024 label, coming in at 2nd in its category (over 500 employees),
- SII Romania has been awarded the "Best Workplaces" 2024 label, coming in at 1st in its category (over 500 employees).

These awards demonstrate the SII Group's commitment to quality of life in the workplace, and were an opportunity to celebrate the event at the various sites and subsidiaries.

The "Great Place To Work" labelling process will continue in 2024-2025 for the subsidiaries of the SII Group.

The Great Place to Work survey is also an opportunity to identify the areas for improvement desired by employees. To this end, Great Place to Work communities are set up: these working groups, made up of volunteer employees, mobilise collective intelligence to improve the quality of life at work for all.



Additional benefits

Group employees enjoy a wide range of benefits that also contribute to quality of life at work, such as :

- The Comité Social et Economique (SII France): all employees can benefit from social and cultural initiatives managed by the local CSEs, which receive a subsidy from the employer representing 1% of the gross wage bill.
- Reimbursement of transport costs for employees who use public transport to get to work. SII France contributes up to 75% of public transport costs, or even 100% for certain agencies. The sustainable mobility package has also been implemented in France.
- Our subsidiaries Metanext, SII Canada, SII Deutschland, SII Belgium, SII Czech Republic and SII Romania also contribute to their employees' public transport costs.
- SII Poland also offers employees training on burnout (how to shape your life balance, manage your emotions). The subsidiary has also adapted its premises to combine sport and work.
- SII France offers an employer loan: a 0% interest rate loan subject to the following conditions: trial period

completed, maximum duration of one year and maximum amount of 2,400euros.

- 1% housing" funding (France): employers are required to invest 0.45% of their total payroll to help employees buy their own homes. This aid is granted to all SII employees under certain conditions, within the limits of annual budgets.
- Long-service leave (France): depending on length of service with the company, the SYNTEC National Collective Bargaining Agreement grants additional paid leave (from 1 working day after 5 years' service to 4 working days after 20 years' service).
- Annual leave ticket (France): once a year, employees can benefit from a reduction of between 25% and 50% on S.N.C.F. tickets. This benefit also applies to spouses and children.
- The delivery of fruit and vegetable baskets via "Potager City", as well as a collaborative garden (South-West). A similar scheme has been set up at head office and at Sophia. A connected fridge offering fresh, local produce and zero waste has been installed at the SII Ouest and SII Sud-Ouest branches.

RISK		WORKING CONDITIONS / QUALITY OF LIFE AT WORK				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Well-being at work	Agreement on the organisation and reduction of working hours Agreement on teleworking within SII		%Germany	32.4	36.7	23.8
			%Belgium	5.2	4.2	9.4
			%Canada	2.0	4.8	0.0
			%Chile	0.3	0.3	0.3
			%Colombia	0.0	0.0	0.0
			%Spain	4.9	5.1	3.2
			%France	2.4	2.5	2.5
			%Morocco	0.0	0.0	0.0
		Employees working part-time	%Netherlands	36.8	38.1	33.3
			%Poland	1.6	1.2	1.4
			%Czech Rep.	15.8	11.4	4.3
			%Romania	0.7	0.0	0.0
			%U.K.	-	8.8	6.4
			%Metanex	-	-	1.7
			%Usa	-	-	0.0
			%India	-	-	0.0
			%SII Group	3.6	3.9	3.6
		Employees benefiting from teleworking	%	N/A	43	25.9 ⁽¹⁾
		Percentage of employees aware of CSR	%	N/A	55	77.0
				N/A	75.3*	77.3*
		Employee satisfaction (Great Place to Work)	%	83*	84*	81*
				N/A	N/A	87.4**
		GPTW certification renewed	%	100	100	100
		Satisfaction of trainees and alternates	%	99*	98*	92*

Key Performance Indicator (KPI)

* indicator based on the scope of SII France

** Indicator based on France, Germany (SII Deutschland & SII Technologies), Belgium, Canada, Chile, Colombia, Spain, India, Netherlands (SII Netherlands), Czech Republic, Romania, United Kingdom and Switzerland.

(1) There is a difference in this indicator. This is due to a change in the calculation method for SII France. A new software solution has been implemented to monitor employees' teleworking. Following its deployment during the 2023-2024 financial year, the completion rate is only 20%. This explains the significant difference between the previous year (75%) and this year (8%).

Employee commitment / Meaning at work

Friendly

Numerous events are organised throughout the year to bring staff together and strengthen cohesion. Events, team-building, seminars, agency evenings, breakfasts, lunches for new recruits, sporting challenges, etc. are all occasions for forging social links and fostering a warm atmosphere.

Communication tools

The SII Group has high-performance communication tools adapted to different forms of work organisation, so that all employees can access information and express themselves, whether remotely (teleworking) or face-to-face on SII premises. Intranet, corporate social network, social networks, web-conferencing, etc. are all tools that help maintain links.

In addition, to improve social relations, "Happiness Managers" are present in certain entities and benevolent communication workshops are organised in certain branches. SII Lille has a "Team Animation" community that organises various workshops (baking, Christmas, etc.) and events (SII Olympics - Badminton/Padel, Karaoke, etc.). SII Lyon has set up the "Green Team" to implement initiatives in favour of the environment.

Tour de France Comex and agency meetings

Every 3 to 4 months, each branch organises a meeting at which the director presents the key figures, strategy and business challenges to all the staff in his or her unit. These meetings are specific to each branch, depending on its context (geographical and sectoral footprint). Branch meetings are also offered in 'YouTube live' format, with the option of asking questions by text message or via our in-house chat tool.

Once a year, the Managing Board meets with the employees of each branch to present the results of the past financial year and the Group's outlook. This gives employees direct access to the Group's management.

International Management Committee

The International Management Committee is an opportunity for the Managing Board and the various departments to discuss the results of each entity and to share the Group's vision. These meetings enrich the Group strategy implemented by the Executive Board. They are also an opportunity to exchange best practice.

National Management Committee

The purpose of the National Management Committee is to create a forum for sharing information between the Executive Board and the branch managers. These committees are an opportunity to communicate the Group's strategy and the means of implementing it, and to provide feedback on the operational vision and results achieved by each branch/subsidiary.

Developing talent

The SII Group supports and promotes the professional and/or personal initiatives and achievements of its employees. Trophies and gifts are regularly awarded to employees in recognition of their professional achievements. These awards are a source of motivation and recognition. SII also supports its employees' passions, whether sporting or humanitarian. In this context :

- SII France has a "Champions Academy" which aims to support high-level sportsmen and women in their efforts, both financially and in the organisation of their working time.
- SII Poland has set up the "Passion Sponsorship Program", which enables employees to sponsor and support their passions.

Aware that employees are the best people to talk to about their work, the SII Group regularly invites its staff to share their knowledge and expertise:

- Employees can become "SII Ambassadors" at major digital events such as Devovxx, Devfest and the Agile Tour. Employees can take advantage of the "Speak Up" scheme, which gives them the opportunity to share their knowledge through conferences or training courses on technical or non-technical subjects.
- As part of the co-optation scheme, employees are asked to promote the Group and its businesses to their friends and family. The commitment of our employees in this area has been proven over many years.
- SII offers its expert employees the opportunity to speak in the media, on their behalf, with the support of a journalist and a press relations agency. These articles are published in major online media (Forbes, Le Journal du Net, Les Echos, etc.).
- SII has launched its "OK:SII" podcast, enabling employees to share their knowledge and expertise on specific topics.

All these activities are a real source of motivation and recognition for the employees involved.

Social dialogue

[GRI 407-1]

At SII France, a company-level Social and Economic Committee (CSE d'établissement) has been set up by company agreement in each agency and at the company's head office, as well as a Central CSE (made up of elected representatives from each CSE d'établissement). The CSE helps to promote health, safety and working conditions. The CSE is also responsible for ensuring that employees are able to express their views collectively, so that their interests are taken into account on an ongoing basis.

The Central Works Council is consulted in particular on :

- the company's strategic orientations ;
- the company's economic and financial situation ;
- the company's social policy, working conditions and employment.

Collective bargaining takes place at national level via negotiations with central union delegates. Social dialogue

is well-founded and constructive, and covers both legally binding and non-binding negotiations. Management wishes to fully involve the representative trade union organisations through negotiations.

The collective bargaining agreement applicable to all SII France staff is that for technical design offices, consulting engineering firms and consultancy firms, commonly known as the CCN SYNTEC. This agreement is supplemented by a set of internal regulations which include a reminder of the legislation on sexual and moral harassment and sexist behaviour in labour relations, as well as the existence of a whistleblowing system. They also set out the general and permanent rules on discipline applicable in the company, in particular the nature and scale of sanctions, and the provisions relating to employees' rights of defence.

Similar representations exist within Metanext, SII Poland, SII Deutschland, SII Romania, SII Colombia and SII Spain.

RISK		WORKING CONDITIONS / QUALITY OF LIFE AT WORK				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Constructive social dialogue	Collective agreements	Social and Economic Committee meeting	Number	3*	5*	4*
		Collective agreements signed	Number	N/A	N/A	67**
				3*	0*	2*

*Indicator based on SII France perimeter

** Indicator based on SII France, Metanext, SII Poland, SII Deutschland, SII Romania, SII Spain and SII Colombia.

Diversity and equal opportunities

[GRI 405-1]; [GRI 406-1]

Convinced that diversity is a source of performance and that equal opportunities are an essential principle, the SII Group is committed to bringing all talents together. As a result, the "Diversity and equal opportunities" risk is managed through 2 challenges:

- Diversity and inclusion: better reflecting the diversity of the Group's workforce and thus combating discrimination: integration of people with disabilities, employment and integration of young people and seniors, and social reintegration.
- Equality in the workplace: promoting parity and gender diversity, encouraging equal treatment for men and women, and promoting and supporting female talent.

Gender diversity, diversity of origins, age diversity, integration of people with disabilities, support for the elderly or people whose jobs are threatened are all part of the SII Group's sustainable development approach to three major challenges:

- regulatory: preventing and prohibiting unequal treatment,
- societal: ensuring access to employment and promotion for all categories of staff,
- economic: recruit and surround yourself with the best skills.

SII subsidiaries get involved:

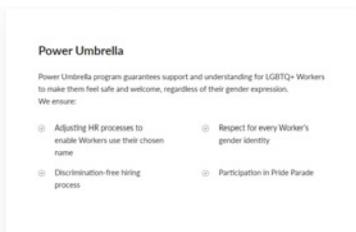
- SII France and its SII Ouest agency signed an agreement in 2022 with the FACE association (Fondation Agir Contre l'Exclusion), which aims to create lasting local synergies between the world of associations, State public services, businesses and citizens in order to participate in the social cohesion of our territory and its economic development. The partnership is designed to facilitate access to education, training and employment by contributing to projects in secondary schools and by facilitating access to work experience placements. A contribution is also planned to a specific programme called "WI-FILLES", aimed at raising awareness and introducing girls to digital professions and skills.

Diversity

Diversity Charter

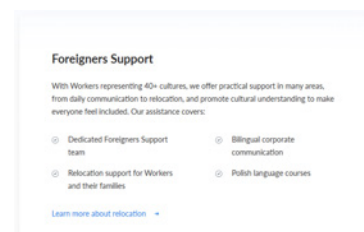
By signing the Corporate Diversity Charter in 2014, SII France is committed to condemning discrimination in employment and working to promote diversity. The charter expresses the desire to act to better reflect the diversity of the population in the workforce.

- In 2023, SII France signed the LGBT+ Commitment Charter in partnership with the Association L'Autre Cercle and is committed to maintaining an inclusive environment for LGBT+ employees by supporting them in their professional development.
- SII Spain is a signatory of the Diversity Charter, and a patron of the Cares foundation, whose aim is to provide dignified work for people with disabilities and/or at risk of social exclusion. Our Spanish subsidiary has also set up a "Diversity, equity, and inclusion mailbox" so that all employees can send in their questions and ideas.
- SII Spain and the Adecco Foundation are working together to promote the integration of vulnerable people into the labour market in Spain. This approach enables people in socially vulnerable situations to find a job and prevents them from being socially excluded. People with disabilities, single-parent families and/or people with few resources are the main beneficiaries of this programme. SII Spain raises awareness among its employees through internal newsletters and publications on social networks.
- Finally, SII Spain took part in a Speednetworking event to interview women at risk of social exclusion.
- SII Poland is a signatory to the Diversity and Inclusion Declaration of the Association of Business Service Leaders. In addition, it communicates with its employees about the "Power Umbrella" programme, which supports the LGBTQ+ cause and diversity.



SII subsidiaries get involved:

- SII France has set up Diversity and Inclusion referents, who play a key role in supporting our employees. In addition, SII is keen to implement awareness-raising initiatives to move our professional environment towards ever greater inclusion and mutual respect. As part of this drive, Mission Handicap has become Mission Diversity and Inclusion. The aim is to promote diversity, co-education, the prevention of discrimination and professional equality in a broader and more global way within the SII Group. In addition, this mission promotes the inclusion of people with disabilities by developing an active policy of non-discrimination and inclusion.
- Through the Diversity and Inclusion Mission, SII is developing its actions through:
 - the introduction of an "Infos Conseil Handicap" helpline: an anonymous, freephone service available 24/7;
 - a partnership with the GESAT network, which aims to promote the sheltered employment sector. To this end, our branches use the services of sheltered employment establishments (Etablissements et Services d'Aide par le Travail - ESAT) and adapted enterprises (Entreprises Adaptées - EA) in the areas where they are based;
 - the implementation of a plan for the integration of disabled employees, with the identification of a disability adviser at each site.



- SII Poland has a support service for foreign employees to help them settle in. Polish language courses are offered and a webinar entitled "Different but not strange. How to be effective in international relations" to raise awareness among the subsidiary's employees.

Inclusion

Integration of disabled people

SII is a 'handi-accommodating' company. In France, the company has had a company agreement since 2008. The 5th agreement signed in 2020 expires in December 2023.

The aim is to continue the dynamic of recruiting people with disabilities within the Group, to keep the employees recruited in their jobs, to develop appropriate training for these employees and to continue raising awareness throughout the company of SII's social commitment.

However, despite the end of this agreement, we have continued our approach to supporting disabled employees. As a result, SII has decided to sign a partnership agreement with AGEFIPH to facilitate and improve workstation adjustments for employees.

Training and inclusion

SII is strengthening its partnerships with training and integration organisations and schools to promote the integration of young people with disabilities:

- SII France is a sponsor of the "cordées étudiantes handi-management" programme, which aims to prepare students, future managers and staff for the inclusion of people with disabilities;
- SII France is a member of the @talentEgal association, which supports students with disabilities and facilitates their access to higher education;
- SII France is involved in the HUGo (Handi yoU Go) project, which aims to enable people with disabilities to obtain a diploma in IT engineering through a work-study programme;
- Since 2013, SII France has been a contributor to the INSA Toulouse University Foundation. This partnership supports training through the "New engineering for space" chair and financial support for the Electrical and Computer Engineering and Physical Engineering departments, as well as the GEIser, Gamma, Grand potentiel, BEIM and Discover'IS department associations. This collaboration also makes it possible to take action to support gender diversity via the Gaston Berger Centre;
- SII France takes part in dedicated forums and fairs (Hello Handicap, Talents Handicap).

Raising awareness

SII conducts disability awareness campaigns through local and national initiatives aimed at all employees. The main aim of these initiatives is to understand disability, in particular by drawing attention to 'invisible' disabilities:

- In France, a WebSeries entitled "Le handicap selon SIImon" (Disability according to SIImon) has been created to break down preconceived ideas about disability. These humorous videos featuring the Group's employees are broadcast on social networks to raise awareness of all types of disability, including Attention Deficit Disorder with or without Hyperactivity;
- creation of an in-house newsletter "Mission Handicap: Actions! 2 to 3 issues per year;
- awareness-raising campaigns on purchasing from the protected and adapted sector, in partnership with the GESAT network, aimed at buyers and disability advisors;
- mobilisation in favour of the professional integration of people with disabilities during the European Week for the Employment of People with Disabilities (SEEPH). This week is also an opportunity for Mission Handicap SII to highlight its commitments and carry out initiatives aimed at raising awareness, breaking down preconceived ideas and demystifying disability;

- organising live conferences featuring inspirational personalities with disabilities. To raise awareness among employees, SII is broadcasting an in-house mini-series entitled "DISABILITY AT WORK: let's pull the pin out of the prejudices" featuring 2 comedians, "Les Grenades", who claim to break taboos and pull the pin out of the most widespread prejudices about visible and invisible disability in the workplace in 1-minute mini-sketches,
- An episode of the "OK:SII" podcast was also produced on this theme to coincide with the European Week for the Employment of People with Disabilities,
- A module to raise awareness of digital accessibility is available on the e-learning platform, particularly for people involved in creating communication content,
- articles are regularly published on the Talenteo website.

Employment and integration of older people

SII has put in place measures to facilitate the integration and retention of older employees:

- second career interviews and skills assessment;
- the possibility of end-of-career adjustments (flexible working hours, phased retirement) to improve working conditions and prevent hardship;
- training to help prepare for retirement.

Social reintegration

At SII we believe in life paths and atypical career paths.

Our branches entrust the management of their waste to companies that play an active role in protecting the environment, while at the same time creating long-term, local jobs for people who have difficulty finding work or who are disabled.



Equal opportunities and non-discrimination - Promoting female talent

The SII Group implements a proactive policy of non-discrimination and professional equality. This approach involves :

- raising awareness and training managers and human resources staff involved in recruiting, training and monitoring employees in the challenges of non-discrimination and diversity;
- taking into account the diversity of each country's society;
- internal communication of the company's commitment to non-discrimination and diversity;
- integrating the objectives of non-discrimination, diversity and professional equality into dialogue with staff representation bodies;
- the drafting of social reports and situation reports on agreements, actions implemented and results in terms of diversity and professional equality. All these elements are shared with the staff representative bodies.

Equality between men and women

In France, the company, trade unions and social partners signed an agreement in July 2017 on professional equality between women and men and the quality of life at work.

With this agreement, SII confirms its commitment to professional equality, which was affirmed in 2011 as part of the collective agreement on salaries and continued in 2013 with the signature of the first agreement on professional equality between men and women.

The monitoring of this agreement also demonstrates SII's commitment to professional equality, a commitment that is accompanied by a number of significant measures:

- recruitment, by improving the recruitment performance of female staff in technical professions and implementing a non-discriminatory recruitment process;
- vocational training by ensuring equal access for men and women to vocational training;
- professional promotion, ensuring equal treatment;
- pay, by maintaining equal pay for men and women in all socio-professional categories;
- balancing work and personal life by choosing to work part-time, which sometimes involves employees with a high level of responsibility;
- parenthood, in particular by providing support for pregnant women before they go on maternity leave and on their return.

This proactive policy has enabled the signatories to this agreement to observe a real situation of professional equality between men and women within the company.

SII subsidiaries get involved:

The Group's objectives are ambitious given the technical sector in which we operate, which attracts far too little female talent. To this end, the SII branches and subsidiaries are working to attract female talent to the engineering and digital professions:

- SII Spain has an Equality Committee and an action plan to promote professional equality between men and women;
- SII Chile, SII Colombia and SII Romania have policies for gender equality and the prevention of sexual harassment;
- SII France has been involved for several years in a partnership with the "Elles Bougent" association. Female employees have become involved and are present at "Elles Bougent" events to talk about their jobs and encourage secondary school girls to take up scientific training and engineering careers. This dynamic is supported by a community of SII godmothers who promote the movement in their area and take part in events organised by the association, such as the "Forum Réseaux & Carrière au féminin" and the International Aeronautics and Space Show at Le Bourget. An episode of the "OK:SII" podcast was also produced on this theme to mark Women's Rights Day.
- SII Poland has set up a women's development, mentoring and/or sponsorship programme offering the possibility of training during maternity leave. As a result, female employees can receive support as soon as they return from maternity leave, enabling them to return to work more quickly. SII Poland is also working on this issue with the "SII Power Women" movement, which aims to empower and promote women in the IT world.

Nation-Army link

At SII France, the inseparable link between the nation and its armed forces is recognised and supported. SII France is aware of the importance of supporting and recognising employees who serve or have served in the armed reserves.

This is why the recruitment and retraining of former members of the armed forces is being facilitated and promoted.

The SII Auvergne Rhône-Alpes agency is allowing one of its employees to spend a few days in reserve.

In addition, the SII Nord agency has recruited a former soldier on an internship with the SII Group. The aim is to enable him to continue his contract on a permanent basis within our teams and to reintegrate into civilian life.

RISK		DIVERSITY AND EQUAL OPPORTUNITIES				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Diversity, inclusion and professional equality	SII CSR strategy Amendment No. 2 to the agreement on professional equality between men and women and quality of life at work Agreement in favour of the employment of people with disabilities	Diversity and professional equality				
		Total workforce (as of 3/31)	Number	10,311	10,970	10,862
		Average headcount for the year	Number	9,434	10,835	10,932
		Breakdown of workforce by gender	% Women	28.8	29.7	29.9
			% men	71.2	70.3	70.1
		Breakdown of workforce by age group	% under 25	8.49	8.82	7.59
			% 25-30 years	27.84	27.51	27.52
			% 30-35 years	22.86	23.12	23.33
			% 35-40 years	16.06	16.09	16.63
			% 40-45 years	10.10	10.13	10.32
			% >= 45 years	14.65	14.33	14.61
		Breakdown of workforce by geographical area	% France	45.30	45.81	46.97
			% Poland	29.42	29.74	28.29
			% Germany	4.16	4.94	5.76
			% Spain	7.57	5.84	4.96
			% Romania	4.13	4.18	3.87
			% Chile	3.50	3.31	3.10
			% Morocco	0.92	1.62	2.10
			% Colombia	1.50	1.64	1.48
			% Netherlands	0.37	0.38	0.72
			% Belgium	0.93	0.66	0.59
			% India	0.30	0.30	0.46
			% U.K.	0.45	0.52	0.43
			% Czech Rep.	0.37	0.40	0.43
			% Canada	0.49	0.38	0.39
			% Sweden	-	0.38	0.12
			% Ukraine	0.32	0.10	0.11
			% Switzerland	0.01	0.01	0.01
		Breakdown of workforce by category	% Executives	94.67*	94.37*	94.62*
			% Emp, Tech, Sup	5.33*	5.63*	5.38*
		Breakdown of workforce by status and gender	% female executives	20.24*	20.99*	21.06*
			% male executives	79.76*	79.01*	78.94*
			% female emp, tech, sup	39.76*	39.22*	38.81*
			% male emp, tech, sup	60.24*	60.78*	61.19*
		Employees with disability	Number	71*	96*	95*
				150	189	178
		Employees with disability	% employees	1.76*	1.89*	1.19*
				1.59	1.74	1.15
		Number of different nationalities	France	66	63	64
			Outside France	64	69	67
		Average age	Years	34.99	34.92	35.15
		Inclusion				
		Recruitment rate of women in the technical field (production staff)	% women	21.5	21.6	21.5
		Recruitment of people with disabilities	Number	15*	39*	24*
				40	50	
		Proportion of women in management bodies index gender quality	%	N/A	N/A	67*

Key Performance Indicators (KPIs)

* Indicator based on the SII France perimeter

4/ Goal 3: Developing a sustainable world

Putting our expertise to work to help our customers make the digital transition, being a major and recognised player in the digital ecosystem, promoting training and careers in the sector, building a framework of trust in digital technology, controlling our environmental impact, acting in the public interest, etc...

The SII Group is working on all these fronts to contribute to the development and influence of the areas in which it operates, through 4 extra-financial risks:

- The digital ecosystem;
- Innovation;
- Philanthropic commitment;
- Environmental impact.

European Union Green Taxonomy

From 2022, the European Union's new Green Taxonomy for sustainable activities (EU regulation 2020/852 of June 18, 2020) has come into force, with the aim of directing investments towards sustainable projects and activities, thanks to a European classification system for green activities, to help achieve climate neutrality by 2050.

In accordance with the applicable regulations (Article 10.2 of the Delegated Regulation (EU) n° 2021/2178 of July 6, 2021), the information to be communicated in the Extra-Financial Statement of the SII Group concerns for the financial year 2023/2024 only the share of its economic activities eligible and aligned with the Taxonomy (Annex 1 of the Delegated Regulation (EU) n° 2021/2139 of June 4, 2021), and contributing to the six environmental objectives: Climate change mitigation and adaptation, sustainable use and protection of aquatic and maritime resources, transition to a circular economy, prevention and control of pollution, and protection and restoration of biodiversity and ecosystems.

The SII Group has also regularly pursued its exchanges with its peers in France within Numeum, the professional association of Digital Services Companies (ESN), software publishers, platforms and Engineering and Technology Consulting (ICT) companies, in order to have a harmonised understanding of the European regulation and its delegated acts, in particular with regard to the identification of activities eligible under the turnover indicator.

In 2022, Numeum carried out an analysis of the activities defined in Annex 1 of the climate delegated act, "Mitigation of climate change", and compared them with those carried out by its members. In a position paper, Numeum presented its interpretation of the activities it considers eligible.

For the 2023-2024 financial year, the SII Group has launched a process with each subsidiary and each French agency to identify eligible projects and expenses, in line with the Group's business model and in collaboration with the management control department, in order to determine the shares of turnover (CA), capital expenditure (CAPEX) and operating expenses (OPEX) corresponding to these eligible activities. It then launched an analysis process to determine the alignment of the subjects identified.

This process is progressive, which means that to date the inventory is certainly not exhaustive. Projects that have not been analysed are considered not to be aligned.

Eligibility

The SII Group, like most NSEs, is relatively unaffected by the activities identified in the Green Taxonomy:

The SII Group, like most NSEs, is relatively unaffected by the activities identified in the Green Taxonomy:

"Transport by motorbikes, passenger car and light commercial vehicles" § 6.5 [1], NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"The purchase, financing, hire, leasing and operation of vehicles designated as belonging to categories M 1 (232) and N 1 (233), both of which fall within the scope of regulation (EC) No 715/2007 of the European Parliament and of the Council (234), or to category L (two or three vehicles and quadricycles) (235)".*

"Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)" § 7.4 [2], NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Installation, maintenance and repair of charging stations for electric vehicles inside buildings and in car parks attached to buildings".*

"Acquisition and ownership of buildings" § 7.7 [3], NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Purchase of real estate and exercise of ownership of this real estate".*

"Data-driven solutions for GHG emissions reductions" / "Programming, consulting, and other IT activities"; § 8.2 of Annex 2021/2139, NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Providing expertise in the field of information technology, writing, modifying, testing and supporting software; planning and designing computer systems integrating hardware, software and communication technologies; managing and operating on-site computer systems or customer data processing facilities; and performing other professional and technical activities related to information technology."*

The development or use of ICT solutions to collect, transmit, store, model and use data where the primary purpose of these activities is to obtain data and analysis to reduce GHG emission. These ICT solutions may include, among others, the use of decentralised technologies (i.e. distributed ledger technologies), The internet of Things (IDO), 5G, and Artificial Intelligence".

This mainly concerns consulting and integration activities, for projects carried out on behalf of customers that could have a favourable impact, directly or indirectly, on reducing greenhouse gas emissions.

"Provision of IT/operational data solutions" § 4.1, NACE code C26, C27, J58.29, J61, J62 and J63.1 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"The activity consists of manufacturing, developing, installing, deploying, maintaining, repairing or providing professional services, including technical advice for the design or monitoring:*

- *software (149) and IT or operational systems (150), including solutions based on artificial intelligence (AI) [...].*
- *tracking and tracing software and IT or operational systems designed to enable the identification, tracking and traceability of materials, products and assets along their respective value chains (including digital material and product passports) with the overriding aim of supporting circularity of material and product flows or other objectives set out in Regulation (EU) 2020/852 [...].*

"Repair, refurbishment and remanufacturing" § 5.1, does not fall under any specific NACE code as listed in the statistical classification of economic activities.

Corresponds to the following definition: *"Repair (158), reconditioning (159) and remanufacturing (160) of goods that have been used in accordance with their previously intended purpose by a customer (natural or legal person)."*

"Products as services and other circular service models focused on use and results" § 5.5, NACE code G46, G47 and N.77 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Providing customers (natural or legal person) with access to products through service models, which are either usage-based services, where the product is always at the centre, but remains the property of the provider and is loaned, shared, rented or pooled; or outcome-based services, where payment is predefined and the agreed outcome (i.e. payment per unit of service) is delivered."*

"Conservation of habitats, ecosystems and species, including their restoration" § 1.1, does not fall under any specific NACE code as listed in the statistical classification of economic activities.

Corresponds to the following definition: *"Design, initiation and implementation, for one's own account or for others, of conservation activities, including restoration activities, aimed at conserving or improving the state and evolution of habitats, ecosystems and populations of species of fauna and flora on land, in fresh water and at sea".*

In addition, the impact of digital technology on the environment is treated as one of the key challenges of our CSR strategy (see Scope and reporting period).

For the purposes of reporting eligible for the Green Taxonomy, customer projects are taken into account where offers have been implemented to address sustainability issues, and more specifically to reduce or avoid GHG emissions.

Among the major sectors in which the SII Group operates, some in particular contribute major benefits to the fight against global warming: Energy, Telecoms and Media, Transport, Aeronautics.

Eligible projects are therefore mainly projects carried out on behalf of customers with a favourable and measurable impact on the reduction of greenhouse gas emissions, such as:

- projects involving the construction of solutions for determining and measuring greenhouse gas emissions;
- integrating solutions enabling customers to reduce their consumption of raw materials and components;
- integration projects aimed at optimising a constraint or replacing physical flows with a digital process.

To date, the SII Group only includes in its eligibility calculations major projects that have an explicit link with one or more of the six environmental objectives. Not all projects are therefore included in the elements analysed and calculated in this section. The SII Group has identified this point and intends to account for them in the coming years by strengthening its methodology and internal tools for reporting the information required for analysis.

Because of the Group's business model, only a very small proportion of its turnover is eligible under the Green Taxonomy. Indeed, an analysis of the list of Green Taxonomy activities related to the six environmental objectives shows that the IIC Group's main activities are not identified as a material source of impact on one or more of the objectives and are therefore mainly not covered by the above-mentioned Regulations.

Capital expenditure (CAPEX) was limited to:

- **Activity 6.5, Annex 1 Delegated Regulation (EU) 2021/2139:** all our newly acquired or leased vehicles in the 2023-2024 financial year (including lease renewals), regardless of their level of GHG emissions;
- **Activity 7.4, Annex 1 of the Delegated Regulation (EU) 2021/2139:** electric charging points installed or leased during the 2023-2024 financial year;
- **Activity 7.7, Annex 1 Delegated Regulation (EU) 2021/2139:** all our newly acquired or leased buildings over the 2023-2024 financial year (including lease renewals), regardless of their energy efficiency;
- **Activity 2.3, annex 2 of delegated regulation (EU) 2023/2486:** sorting of waste in SII France branches, including WEEE;
- **Activity 4.1, Annex 2 of Delegated Regulation (EU) 2023/2486:** the development of the My Project Impact solution (eco-design of projects);
- **Activity 5.1, Annex 2 Delegated Regulation (EU) 2023/2486:** Installation of zero waste meal solutions;
- **Activity 5.5, Annex 2 of Delegated Regulation (EU) 2023/2486:** use of printing services avoiding the purchase and maintenance of printers;
- **Activity 1.1, annex 4 delegated regulation (EU) 2023/2486:** revegetation project.

Operating expenses (OPEX) relate to:

- **Activity 8.2, annex 1 delegated regulation (EU) 2021/2139:** research and development costs;
- **Activity 4.1, annex 2 delegated regulation (EU) 2023/2486:** costs related to the development of tools dedicated to ecodesign.

Alignment

An activity is considered sustainable or taxonomy-aligned if:

- it contributes to one of the 6 environmental objectives by respecting the criteria of substantial contribution (climate change mitigation, adaptation, water, circular economy, pollution and biodiversity) and it is part of the list of activities defined in the delegated acts;
- it does not cause significant harm to any of the other five environmental objectives;
- it is carried out in compliance with the OECD and United Nations guidelines on business, in particular the fundamental rights at work and human rights.

Compliance with substantial contribution criteria

Projects eligible under **activity 8.2** meet the criteria for making a substantial contribution, which are aimed at using the solution to obtain data that will help to reduce GHG emissions, and are therefore aligned.

For the purposes of reporting in line with the Green Taxonomy, we consider customer projects that meet the following technical review criteria:

- The solutions are mainly used to obtain data and analyses to reduce GHG emissions;
- where an alternative solution is already available on the market, the solution demonstrates substantial savings in GHG emissions over its life cycle compared with the best-performing alternative solution;
- verification of the GHG reduction by an ITO. This has not been carried out: the elements identified as eligible will therefore not be considered as aligned.

Concerning individually eligible CAPEX:

- **Activity 6.5, Appendix 1 delegated regulation (EU) 2021/2139:** only new vehicles acquired or leased in the 2023-2024 financial year and complying, for vehicles in categories M1 and N1 (light vehicles), with specific CO₂ emissions of less than 50 g CQ/km.
- **Activity 7.4, Appendix 1 of the delegated regulation (EU) 2021/2139:** only electrical charging points installed during the 2023-2024 financial year are included in the accounts.
- **Activity 7.7, Appendix 1 Delegated Regulation (EU) 2021/2139:** only new buildings acquired or let in the 2023-2024 financial year and which, in the case of buildings constructed before 31 December 2020, have a Class A energy performance certificate issued and are operated efficiently thanks to energy performance monitoring and assessment.
- **Activity 2.3, Appendix 2 delegated regulation (EU) 2023/2486:** All waste collected and transported separately that has been sorted at source is intended to be prepared for reuse or recycling operations by service providers chosen by SII France. Source-separated waste consisting of paper and cardboard, glass and waste electrical and electronic equipment (WEEE) is collected separately and is not mixed with other waste streams.

- **Activity 4.1, Appendix 2 Delegated Regulation (EU) 2023/2486:** For life cycle assessment software, the following functionalities are fully met:
 - Support for the life-cycle assessment of products, equipment or infrastructure using software-implemented methods and algorithms in accordance with relevant standards such as Recommendation (EU) 2021/2279, ISO 14040:2006
 - the provision of data needed for life cycle analysis, such as standard carbon emission values and other environmental impacts for frequently used products and materials or production stages
 - making recommendations to improve the design of a product, piece of equipment or infrastructure to minimise their carbon and material footprint
- **Activity 5.1, Appendix 2 Delegated Regulation (EU) 2023/2486:** The economic activity consists of extending the life of refurbished products that have already been used in accordance with their intended purpose. The economic activity meets the following criterion: the refurbished products are covered by a sales contract with the service provider.
- **Activity 5.5, Appendix 2 Delegated Regulation (EU) 2023/2486:** The activity enables SII Spain to access and use the printing service, while ensuring that it remains the property of the company providing the service, such as a manufacturer, specialist or retailer. The contractual conditions ensure that all of the following sub-criteria are met: a) the service provider is obliged to take back the product used at the end of the contractual agreement; b) the customer is obliged to return the product used at the end of the contractual agreement; c) the service provider retains ownership of the product; d) the customer pays for access to and use of the product, or for the result of access to and use of the product. The activity leads to an extension of the lifespan or an increase in the intensity of use of printers in practice.
- **Activity 1.1, appendix 4 delegated regulation (EU) 2023/2486:** The activity contributes to the following objective: to restore ecosystems, habitats or species habitats to, or towards, good status, including by increasing their area or range.

We do not meet all the substantial contribution criteria for these activities: the elements identified as eligible will therefore not be considered as aligned.

Concerning eligible OPEX:

- **Activity 8.2, appendix 1 delegated regulation (EU) 2021/2139:** the projects selected correspond to research and development projects designed to reduce, avoid or absorb GHG emissions, but for which we do not meet all the criteria for a substantial contribution; the elements identified as eligible will therefore not be considered as aligned.
- **Activity 4.1, Appendix 2 of the delegated regulation (EU) 2023/2486:** costs related to the development of tools dedicated to ecodesign.

Compliance with the "do no harm" principle (DNSH)

DNSH "Adaptation to climate change": the SII Group has deployed a decarbonisation plan to limit global warming, as described in 4.2.3.

DNSH "Transition to a circular economy": a waste management procedure has been put in place to ensure maximum recycling of waste at the end of its life, specifically electrical and electronic equipment.

Compliance with minimum guarantees

Human rights: The SII Group is committed to complying with applicable laws and has a policy on human rights and is also subject to the duty of vigilance as defined by French regulations, as described in 2.1. The SII Group is not subject to any controversy on the subject of Human Rights.

Business ethics and the fight against corruption: The SII Group applies a zero-tolerance policy to corruption and influence peddling. A Code of Conduct for the prevention of corruption and influence peddling is published in ten languages and covers all Group entities. An e-learning training programme has been set up for all employees, supplemented by dedicated training for those considered to be at greater risk. These elements are detailed in § "Ethical governance" and "Overview of SII's ethical policy". The SII Group has also put in place procedures for evaluating suppliers and subcontractors (see "Human rights"). The SII Group is not subject to any controversy on the subject of Business Ethics.

Taxation: The SII Group is committed to full compliance with tax regulations. In particular, the group pays taxes in the countries where its activities are located and where value is created (see §. "Our sustainable business relationships"). The SII Group is not subject to any controversy on the subject of Taxation.

Protection of fair competition: the SII Group manages its activities in strict compliance with the laws relating to competition in the countries where the Group operates (see § "Human rights"). The IIC Group is not subject to any controversy on the subject of Protection of Fair Competition.

Results

The indicators below have been compiled using financial data determined in accordance with the accounting rules described in Chapter 4.

The CAPEX to be considered corresponds to the increase in assets. The amounts taken into account in the CAPEX denominator correspond to flows of intangible and tangible fixed assets (excluding goodwill).

Sales Indicators

Activity	Code	Turnover (€)	Turnover %	Substantial contribution						DNSH					Minimum Safeguard s	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity		
				Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution					Biodiversity	
A. ACTIVITIES ELIGIBLE FOR REGULATION TAXONOMY																				
A.1. ELIGIBLE AND ALIGNED ACTIVITIES																				
Data driven solutions for reducing GHG emissions	8.2	6 630 825	0.59%	100 %	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y		Y	1%	E	
Data processing, hosting and related activities	8.1	490 280	0.04%	100 %	0%	0%	0%	0%	0%											
Provision of data-driven IT/ operational solutions	4.1	7 200	0%	0%	0%	0%	0%	0%	0%											
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y		Y	0%	0%	0%
A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																				
Data driven solutions for reducing GHG emissions	8.2																			
Total A.2. Eligible and non-aligned activities																				
Total (A.1+A.2)																				
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION																				
Activities not eligible for the Taxonomy regulation		1,118,471,693	99%																	
TOTAL (A+B)																				
		1,125,600,000	100%																	

Capex Indicators

Activity	Code	Turnover (€)	Turnover %	Substantial contribution								DNSH						Minimum Safeguard s	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity
				Climate Change						Climate Change		DNSH									
				Mitigation	Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Mitigation	Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity						
A. ACTIVITIES ELIGIBLE FOR REGULATION TAXONOMY																					
A.1. ELIGIBLE AND ALIGNED ACTIVITIES																					
		0	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y		Y	0%	E		
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	0%	0%	
A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																					
Transport by motorbike, passenger car and light commercial vehicle	6.5	574,593	1.89%																		
Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)	7.4	5,000	0.02%																		
Renovation of existing buildings	7.2	7,476,929	24.55%																		
Acquisition and ownership of buildings	7.7	16,054,905	52.72%																		
Collection and transportation of non-hazardous and hazardous waste	2.3	26,818	0.09%																		
Provision of data-driven IT/operational solutions	4.1	13,150	0.04%																		
Conservation of habitats, ecosystems and species, including their restoration	1.1	201	0%																		
Repair, refurbishment and remanufacturing	5.1	1,400	0%																		
Products-as-a-Service and other circular service models focused on use and results	5.5	2,683	0.01%																		
Total A.2. Eligible and non- aligned activities		24,155,679	79.32%																		
Total (A.1+A.2)		24,155,679	79.32%																		
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION																					
Activities not eligible for the Taxonomy regulation		6,297,321	20.68%																		
TOTAL (A+B)																					
		30,453,000	100%																		

Indicators for opex

Activity	Code	Turnover (€)	Turnover %	Substantial contribution							DNSH					Minimum Safeguard s	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity	
				Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity					
A. ACTIVITES ELIGIBLES AU REGLEMENT TAXONOMIE																				
A.1. ACTIVITES ELIGIBLES ET ALIGNEES																				
Research, development and market-driven innovation		0	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y		Y	0%	E	
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y		Y	0%	0%	0,00%
A.2. ACTIVITÉS ÉLIGIBLES ET NON ALIGNÉES																				
Data driven solutions for reducing GHG emissions	8.2	4,100,632	32.08%																	
Provision of data-driven IT/ operational solutions	4.1	11,138	0.09%																	
Total A.2. Eligible and non- aligned activities		4,111,770	32.17%																	
Total (A.1+A.2)		4,111,770	32.17%																	
B. ACTIVITÉS NON ÉLIGIBLES AU RÈGLE																				
Rent		4,567,710	35.74%																	
Activities not eligible for the Taxonomy regulation		4,101,409	32.09%																	
TOTAL (A+B)																				
		12,78,889	100%																	

Mitigating and adapting to climate change

[GRI 302-1];[GRI 305-1];[GRI 305-2];[GRI 305-3];[GRI 305-4];[GRI 203-1]

Aware of the environmental challenges and its role as a global company, the SII Group is committed to taking action to mitigate and adapt to climate change and to comply with an increasingly demanding legislative framework. To achieve this, the Group is mobilising all its teams to support changes in internal practices, to make the Group's activities resilient, and to help its customers become more resilient.

A dedicated governance structure was set up in 2024 to manage these challenges: the CSR and Climate Committee. It is made up of the CSR team (Group CSR Manager, Group CSR Officer, Group Digital Expert Manager, the two regional CSR coordinators and the CSR Manager for SII Poland), the Global Performance Director and the Operations Director. This committee meets four times a year to review the progress of actions and take the necessary decisions to achieve the Group's CSR and Climate ambitions.

Analysis of the physical risks associated with climate change

The SII Group is beginning to analyse the physical risks of its activities related to climate change. This first phase of analysis will need to be improved and completed during the next financial year in order to go into greater depth, extend the scope and make it more robust. It was carried out by the Group CSR team on an expert basis. Its scope covers the Group's head office at 8 rue des Pirogues in Paris, France. The method used is the OCARA method (version 2023, Carbone 4. <https://www.carbone4.com/guide-methodologique-ocara>) funded by ADEME. Only vital or major processes were analysed according to their level of importance to the company and their climate sensitivity (intrinsic fragility of the activity under consideration to a climatic hazard). The climate sensitivity of the processes was assessed using the following hazards:

- Rising air temperatures
- Rising freshwater temperatures
- Rising seawater temperatures
- Thermal amplitude
- Disruption of freeze-thaw cycles
- Melting permafrost
- Changes to flora and fauna
- Heat peak
- Heatwave

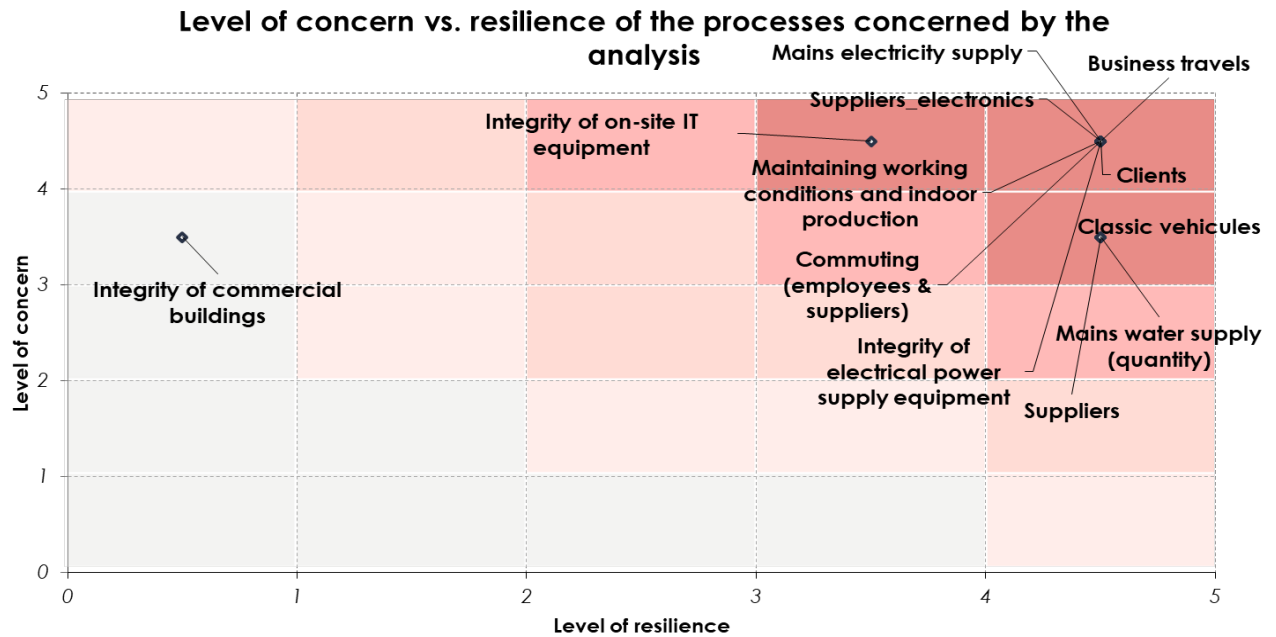
- Cold snap
- Suffering of flora and fauna
- Changes in precipitation patterns
- Reduction in river levels
- Reduction in aquifer levels
- Forest fire
- Heavy rain
- Landslide
- Clay shrink-swell phenomenon
- Heavy snowfall
- Hail
- River flooding
- Flooding due to run-off
- Flooding due to rising groundwater
- Rapid coastal flooding
- Coastal erosion
- Slow coastal flooding
- Saline intrusion
- Modification of wind circulation
- High winds / Storms
- Modification of humidity
- Changes in sunlight levels

30 vital or major processes have been identified. Only the first 20 are analysed in the remainder of this report. They have been grouped together to clarify the analysis (see section 6.3.3).

Most of the vital or major processes analysed for the SII Group Headquarters are located in the critical impact zone for the Group's activities. This means that these processes are essential for the group's activities and are vulnerable to some of the climatic hazards mentioned above.

These vulnerable processes are as follows:

- Maintaining indoor working and production conditions
- Integrity of on-site IT equipment
- Integrity of power supply equipment
- Conventional road vehicles
- Electronic suppliers
- Suppliers
- Customers
- Commuting (employees & contractors)
- Business travel
- Grid electricity supply
- Network water supply (quantity)



Level of resilience

- 4-5 Very low resilience
- 3-4 Low resilience
- 2-3 Average resilience
- 1-2 Strong resilience
- 0-1 Very strong resilience

Level of concern

- 4-5 Vital process
- 3-4 Major process
- 2-3 Important process
- 1-2 Secondary process
- 0-1 Minor to negligible process

Legend

- Minor impact
- Secondary impact
- Important impact
- Major impact
- Critical impact

Aware of the physical risks associated with climate change and its level of resilience for the vital and major processes described above, the SII Group is doing its part to mitigate climate change via its GHG inventory and associated actions and to adapt to these consequences via dedicated actions.

Inventory of greenhouse gas emissions

The digital sector is currently responsible for 4% of the world's greenhouse gas emissions, and the sharp increase in usage suggests that this carbon footprint is set to double by 2025. As a player in the digital sector, the SII Group has a responsibility to act to reduce its environmental footprint and combat climate change. This is why the Group is committed to identifying its GHG emissions by compiling an inventory of these emissions.

In 2022, the SII Group is overhauling the way it collects and compiles annual inventories of its greenhouse gas emissions. In order to facilitate coordination of the method across the Group and internationally, the GHG Protocol method is used for the subsidiaries SII France, SII

Poland, SII Technologies, SII Romania and SII Spain. The other subsidiaries have not yet carried out an inventory.



The Group requires its other subsidiaries to report their data using the GHG Protocol method via the Group's reporting tool: Reporting 21. The data is collected separately in order to compile a GHG emissions inventory that complies with the Protocol.

The consolidation method used is the operational control approach.

The Group is working to improve the reliability of the data collected for all 3 scopes.

Exclusions:

- **Scope 2:** the **market-based approach** has not been included in the GHG emissions inventory because it is not significant to date (the proportion of renewable kWh consumed is still low, and the residual mix emissions factor is unreliable). It will be gradually incorporated in future years.
- **Scope 3:** for the reference year and the 2 financial years before last, **emissions associated with waste** generated by activities have not been taken into account. Not all subsidiaries are yet able to collect this data. For SII France, a reporting table is used to consolidate and collect all the waste data from the French agencies.

Emissions associated **with the purchase of IT equipment other than PCs and monitors** were deemed less significant given the volume of purchases, and are therefore excluded from the inventory.

Within the emissions defined by financial ratios, only the most significant expenditure lines have been retained, i.e. representing at least 95% of the weight of expenditure within the scope (in accordance with SBTi recommendations). **Expenditure lines**, and therefore GHG emissions, **considered to be "negligible"** have been excluded.

Scope 1 is not yet complete for the following subsidiaries: Metanext, SII India, SII UK, SII Chile, SII Colombia, SII Morocco, SII Italy, SII Switzerland.

Scope 2 is not yet complete for the following subsidiaries: SII India, SII UK, SII USA, SII Chile, SII Italy. Scope 3 is not yet complete for the following subsidiaries: SII Morocco, SII Deutschland, SII India, SII USA, SII Chile, SII Italy, SII Switzerland, SII Technologies, SII Netherlands SII Canada, Metanext.

All the emissions factors used to transform our primary data into CO₂e are taken from Ademe's Empreinte ® database and the Climatiq database.

Decarbonising and adapting the Group's activities

Reducing carbon emissions is the necessary and major lever for decarbonising the activities of the SII Group and its entire value chain and achieving the goal of carbon neutrality by 2050 recommended by the UN and the EU. Through its subsidiaries, the SII Group is already taking action to transform its practices. These actions also illustrate the way in which the SII Group has chosen to act to mitigate and adapt to the consequences of climate change.

SII subsidiaries get involved:

- The 2030 Decarbonation Plan for SII France has been drawn up to reduce the subsidiary's GHG emissions:
 - 45% reduction in our Scopes 1 & 2 emissions
 - 25% reduction in Scope 3 emissions

These reduction targets are set using the SBTi tool.

The reference year used by the Executive Committee to define the SII France Decarbonisation Plan is 2019-2020.

This year, SII France is on course to reduce Scope 1 emissions by 10.3%.

However, it is not on track to reduce GHG emissions in scope 2 and scope 3 by 17.5% and 32.1% respectively. This is due to an increase in the amount of goods and services purchased, a rise in electricity consumption and an increase in the number of m² rented. SII France therefore emitted +26.1% more per employee than the previous year.

- The use of telephone conferencing systems, videoconferencing and IP telephony are effective alternatives for avoiding the need to travel;
- Implementing an energy efficiency plan (see "*Environmental management*");
- The responsible purchasing drive, in particular with the support of the Group's new Responsible Purchasing Charter (see "*Ethical actions*");
- Optimising work surfaces and IT equipment (see section on "*Responsible digital use*");
- The deployment of teleworking in subsidiaries (SII France, SII Technologies, SII Deutschland, SII Morocco, SII Canada, SII Spain, SII India, SII Poland, SII Romania, Metanext, SII UK, SII Belgium);
- The deployment of policies and guides on business and personal travel to promote sustainable modes of travel (SII France, Metanext, SII Poland, SII Deutschland, SII Technologies, SII Romania, SII UK, SII Spain);
- Reimbursement of public transport costs for subsidiaries (up to 100% for SII France, Metanext, SII Canada, SII Deutschland, SII Belgium, SII Czech Republic);
- The electrification of the SII vehicle fleet (SII France, SII Deutschland, SII Canada, SII Belgium) and the installation of charging stations for electric and hybrid vehicles;
- The introduction of accommodating infrastructures: facilities for cyclists and/or provision of dedicated charging points for employees' vehicles (SII France, SII Poland, SII Technologies, SII Spain, SII Canada);
- The implementation of a sustainable mobility package for SII France and Metanext and similar initiatives at SII Canada (discount on self-service bicycle passes) and SII Belgium (mobility budget). SII Poland also offers cycling employees a bicycle repair station equipped with a pump and basic repair tools, all close to the bicycle parking facilities available at the workplace. Some subsidiaries (e.g. Germany and SII Belgium) also provide bicycles for home-to-work or business trips;

- > The Nantes branch of SII France has been awarded the "Pro-Bike Employer" label, winning a silver medal for training, awareness-raising, safety, the repair workshop and tools, etc;
- > Reducing greenhouse gas emissions is also achieved through regular awareness-raising campaigns and actions to inform employees of the right behaviours to adopt (SII France, SII Poland, SII Deutschland, SII Romania, SII Technologies, SII UK, SII Chile, SII Colombia, SII Spain, SII India).

electrical terminals in Spain



RISK			CLIMATE CHANGE			
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
		CO2 emissions/FTE/year	T.eq.CO2/ FTE/year	3.89* ⁽¹⁾	3.78*	4.79*
Mitigation and adaptation	SII CSR strategy	Emissions by scope (1, 2, and 3)	T.eq.CO2	scp1*: 726	scp1*: 894	scp1*: 801
				scp2*: 72	scp2*: 65	scp2*: 77
				scp3*: €17,351	scp3*: €17,703	scp3*: €23,418
				scp1 : /	scp1 ⁽²⁾ : 2,187	scp1 : 2,060
				scp2 : /	scp2 ⁽²⁾ : €1,459	scp2 : €3,450
				scp3 : /	scp3 ⁽²⁾ : /	scp3 : €408,562

Key Performance Indicator (KPI)

* Indicator based on SII France perimeter

(1) Carbon inventory recalculated when the carbon footprint calculation method was changed (ADEME FR -> GHG Protocol).

(2) Indicator based on the Group perimeter, on the basis of data reported by the various subsidiaries according to their access to data, with the exception of SII Canada and SII UK.

Digital responsibility

[GRI 306-2]; [GRI 306-3]; [GRI 306-4]; [GRI 302-1]

Being digitally responsible means building a framework of trust in the digital world, encouraging innovation and the emergence of ecosystems of ethical and responsible values, while ensuring eco-responsibility.

The SII Group is aware of the sustainable development issues linked to its sector of activity. Digital technology has brought about a profound transformation of our societies, introducing both new opportunities for better management of social and environmental problems, and new associated issues such as data protection, respect for privacy and the pollution generated (manufacture of numerous items of equipment, energy consumption, production of waste that is not recyclable or only to a limited extent). 71% of the Group's entities are committed to a Responsible Digital approach by implementing several actions described below.

The SII Group has affirmed its commitment in a number of ways:

- It has joined the Planet Tech Care collective (<https://planet-techcare.green/>), which aims to accompany and support players committed to reducing the environmental footprint of digital technology. By becoming a signatory, the SII Group is working alongside players in the French digital ecosystem and committing itself to controlling environmental risks in order to move towards a more responsible digital sector;
- It is involved in Numeum's Responsible Digital programme;
- Since 19 July 2022, it has been a signatory to the NR Charter drawn up by the INR (Institut du Numérique Responsable) https://charter.isit-europe.org/signataires-charte-nr/fiche-signataire/?lang=fr_FR&id=422.

Digital sobriety is a priority if we are to move towards a more responsible digital environment. This is why a structured Digital Responsibility approach has been introduced at Group level. This approach is an integral part of the Group's CSR strategy, and is being implemented in 3 areas:



Green by Use

Raising awareness and best practices to get our employees, teams and businesses on board

- Mandatory sustainable IT awareness training
- Sustainable communication awareness
- Accessible computing introduction (RGAA – French reference frame)
- Workshops & events (ex: Digital Clean Up)



Green for IT

Equipment and data Life Cycle management, for a transversal improvement of agencies and projects impacts

- Sustainable IT purchasing guide (recommendations for IT teams: TCO/EPEAT ecolabels, etc.)
- Sustainable operating guide for IT equipments (Best Practices: Protection, Repair/Upgrade, Reuse/Recycling)
- Sustainable management for computers and monitors
- Next steps: smartphones, data and services life cycle



Eco-design

A structured set of tools to propose to our customers an eco-design offer

- 4 training modules, From fundamental concepts to operational deployment in projects
- A good practices reference frame based on recognized publications (AFNOR Spec 2201, REW)
- A dashboard to manage Eco-design approach
- + My Project Impact: Project and/or product environmental impact assessment



Responsible Digital activities are managed at Group level by the Group Responsible Digital Expert. They are included in the CSR and Climate governance. In addition, 11 Group subsidiaries (SII France, SII Poland, SII Deutschland, SII Technologies, SII Canada, SII India, SII Netherlands, SII Romania, SII Belgium, SII Chile, SII Colombia and SII Spain) have a Responsible Digital Expert.

Green by Use

Raising awareness and promoting good everyday practice

SII France has developed and distributed several e-learning modules internally using the digital 360 Learning tool:

- A compulsory Digital Responsibility Awareness course for all employees, covering:
 - Global issues (environment including climate, society, economy) linked to digital technology.
 - The specific characteristics of the digital industry (rare earths, exponential growth, hardware/software obsolescence, real/real obsolescence, etc.).
 - Levers for action: meeting the right needs, equipment life-cycle management, eco-actions, eco-design, etc.



- Raising awareness of Responsible Communication, with ideas and recommendations for digital communication and events.

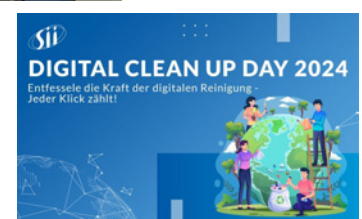


- An introduction to Digital Accessibility, presenting and illustrating the RGAA 4 standard, aimed at developers, interface designers and digital content creators.



SII subsidiaries get involved:

- The SII Group also took part, via its subsidiaries (SII France, SII Spain, SII Romania, SII Chile, SII Technologies, SII Deutschland) for the fourth year running, in Digital Clean Up Day, a digital clean-up operation aimed at raising employee awareness of the materiality and environmental impact of data transfer and storage.



Green for IT

Managing the environmental impact of IT resources

IT equipment is the doorway to work for every Group employee. 78% of the environmental impact of digital technology on greenhouse gas emissions is linked to the production stage (Numérique: quel impact environnemental?, ADEME, April 2022).

Available: <https://infos.ademe.fr/magazine-avril-2022/facts-and-figures/digital-what-environmental-impact/>.

That's why the SII Group is committed to managing the environmental impact of its IT assets, from the time a good or service is purchased right through to its end-of-life.

57.67% of PC purchases by subsidiaries involved in this initiative are made in compliance with ecolabels selected for their high standards and high profile: TCO-Certified, EPEAT (Gold or Silver).

Priority has been given to PC hardware and screens: because of their sheer number and the environmental cost of their manufacture, they account for most of the SII Group's digital impact.

The scope of this approach will be extended to other equipment in subsequent years (smartphones, servers, network equipment, etc.).

SII subsidiaries get involved:

- SII Poland has defined default power management settings on computers for the entire company.
- SII Spain schedules automatic IT hardware shutdowns during periods of inactivity (after 10 minutes).
- For SII France, support is provided to IT teams at the various sites in order to ensure the reliability of IT equipment management and to guide future purchases. To this end, responsible purchasing and operating guides have been deployed, with the aim of achieving 90% eco-labelled purchases for SII screens and PCs (excluding customer constraints).



The end-of-life management of obsolete equipment (Waste Electrical and Electronic Equipment - WEEE) has also been improved (see dedicated chapter), in order to encourage as far as possible the re-use of equipment, or where appropriate the recycling or appropriate disposal of components, taking into account the associated traceability issues. 8 Group entities have a service provider for the end-of-life disposal of WEEE.

SII subsidiaries get involved:

- SII Colombia has formed a partnership with Fundación Click, an NGO dedicated to the recovery and reconditioning of damaged or obsolete IT equipment for donation to children from vulnerable populations.
- A national agreement has been signed with Ateliers du Bocage, for SII France for agencies that do not already have a local service provider meeting the regulatory, environmental and social challenges.

Ecodesign

Taking social and environmental issues into account in our business activities

Ecodesign is a continuous improvement process that requires specific skills, and the implementation of indicators and measurement tools to manage it.

SII subsidiaries get involved:

- To prepare for the start of eco-designed projects at SII France in the 2024-2025 financial year, several stages have been initiated:
 - Development of 5 e-learning training modules on eco-design, from fundamental principles to operational implementation in projects. This training has been translated into Spanish by SII Chile so that all the Group's Spanish-speaking entities can benefit from it.
 - Declination of a software ecodesign reference framework, based on recognised reference frameworks.
 - Definition of a dashboard to monitor the compliance of a service with the standard.



At the same time, SII has developed **My Project Impact**, a tool for estimating the carbon impact of a service or project.



This tool takes into account all the areas of significant impact linked to our activities, and aims to:

- Educational use for individuals and IIS teams
- Decision-making support in the organisation of projects, possibly in collaboration with the Group's customers. This represents an extension of the eco-design approach
- Macroscopic management of technical or strategic choices

During the financial year, **My Project Impact** was used on six different projects and on behalf of four of the Group's clients. This enabled these clients to understand the impact of the services offered by SII.

Click here for the press release: <https://sii-group.com/fr-FR/my-project-impact-sii-lance-un-calculateur-dempreinte-carbone-pour-evaluerlimpact-environmental>

RISK		CLIMATE CHANGE				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Digital responsibility	SII CSR strategy	Entities committed to a responsible digital approach	%	73	73	71
	SII FR decarbonisation plan	Purchasing eco-labelled PC	%	N/A	98,8* 47,6 ⁽¹⁾	98,8* 57,7**
		Purchasing eco-labelled screens	%	N/A	88,4*	99,6*
		Raising employee awareness of Responsible Digital Use	%	N/A	N/A 62 ⁽³⁾	76,1 ⁽²⁾ N/A

Key Performance Indicator (KPI)

* Indicator based on SII France perimeter

** Indicator based on SII France and Poland, Germany (SII Deutschland & SII Technologies), India, Romania, United Kingdom, United States, Belgium, Colombia, Spain and Switzerland.

*** Indicator based on SII France and Poland, Germany (SII Deutschland & SII Technologies), India, Romania, United States, Belgium, Colombia, Spain and Switzerland.

(1) Indicator established on the Group perimeter, on the basis of data reported by the various subsidiaries according to their access to data, with the exception of SII Canada and SII UK.

(2) Indicator based on SII France and Germany (SII Deutschland & SII Technologies), Canada, India, Romania, Belgium, Chile, Colombia, Spain, Italy and Switzerland.

(3) Indicator based on SII France and Germany (SII Technologies), India, Romania, United Kingdom, Colombia, Spain and the Netherlands (SII Netherlands).

Environmental management

GRI 302-1]; [GRI 306-2]; [GRI 306-3]

General environmental policy

For many years now, the SII Group has been implementing a proactive strategy in favour of the environment in the management of its activities. The Group's environmental management system is based on an environmental risk analysis and a continuous improvement approach. Some countries (SII France, Poland, Germany, Romania, Colombia and Spain) have appointed a person to be officially responsible for environmental issues, and have defined formal policies for managing environmental issues and reducing the environmental impact of their activities. The SII Group has set up an Integrated Management System based on the ISO 14001 standard, and management is responsible for its effectiveness. This management system has multiple objectives. They reflect SII's challenges and meet the needs and expectations of its stakeholders:

- Economic: controlling and optimising our energy consumption and carbon footprint, recycling our waste through selective collection and preventing pollution.
- Competitive: communicating to our customers the proof of our commitment to respecting the environment, in order to forge a differentiating image.
- Social: enhancing the company's image and actions vis-à-vis all employees and applicants, as well as economic and institutional players.
- Regulatory: applying future regulations and standards to anticipate future developments.
- Managerial: uniting employees around a company project, by raising their awareness, training them and involving them in the environmental approach implemented.

These are the main commitments made by the agencies and subsidiaries in their environmental policy, which is ambitious but also pragmatic, realistic and part of the process of continuously improving their environmental performance.

These environmental objectives are subject to indicators, measurements and controls. The actions undertaken as part of this virtuous approach are reviewed and updated annually at the management review meeting.

In addition, international CSR events are organised on a regular basis (2 in the last financial year focused on environmental issues, during Mobility Week and Digital Clean Up Day), to involve subsidiaries in the Group's CSR challenges.

ISO 14001-certified sites are actively involved in a continuous improvement process: SII France (9 agencies and the head office), SII Spain, SII Romania, SII Poland, SII Technologies (Germany).



Environmental awareness and prevention

Most SII sites have formal procedures and operating methods for environmental practices, including waste management and recovery. Some SII Group subsidiaries recycle paper and cardboard, glass and plastic, ink cartridges, batteries and light bulbs, bio-waste and IT equipment (desktop and laptop computers, printers and screens), which can be donated to employees or associations, thereby extending their life cycle. The sites are equipped with sorting bins and, in some cases, composters. Once sorted, waste is usually recovered through various sorting and recycling channels.

Most subsidiaries are involved in such initiatives: SII Poland, SII Canada, SII Deutschland, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Colombia, SII Chile, SII Spain, SII Czech Republic, SII France, Metanext, and SII Switzerland.

Measures have been introduced to reduce waste at source, particularly paper and plastic:

- Implementation of Electronic Document Management (EDM).
- Dematerialisation of internal documents.
- Devices to move towards zero plastic
- Installation of a connected fridge offering fresh, local, zero-waste products (SII Ouest, Sud-Ouest).

Our environmental ambitions cannot be achieved without the support and involvement of our employees in our approach. So, in addition to the CSR awareness training provided on joining SII, other awareness training and actions are regularly carried out to promote responsible actions in terms of sustainable development:

- Display of recycling zones
- Selective sorting instructions
- Reminding people of good practice and raising awareness of environmental issues
- Dedicated actions and workshops: World Clean Up Day, Digital Clean Up Day, Green Marathon, European Week for Waste Reduction, environmental Speak-Ups or environmental education campaigns via waste collection days.

With regard to Waste Electrical and Electronic Equipment (WEEE), a search was carried out to select a single service provider (for the French branches) in order to encourage as far as possible the re-use of equipment, or where appropriate the recycling or appropriate disposal of components, taking into account the associated traceability issues, and favouring a socially respectful and committed structure.

On the theme of biodiversity, for example, the Est branch is working with "Un toit pour les abeilles" (A roof for bees). A sponsorship has been in place for two years now with an Alsatian beekeeper. The results are very significant: in 2022, thanks to the SII agency and the other sponsors, Thierry was able to turn his passion for beekeeping into his new profession. The jars of honey he produces also benefit the agency's teams. For inspiration, this action was the subject of a webinar in March 2022: <https://www.youtube.com/live/SNfDYYR2ifQ?feature=share>

Sustainable use of resources / Energy efficiency

Today, the energy crisis has become a tangible reality, with tangible repercussions in our daily lives. In this context, energy sobriety is no longer an option. The French government recently set an ambitious target: to reduce final energy consumption by 10% in two years. As an ESN, the SII Group plays an essential role in achieving this objective. The current crisis is forcing the Group to move forward with an immediate reduction in energy

consumption, by immediately implementing collective energy-saving measures.

The SII Group has called on all its subsidiaries to implement an Energy Sobriety Plan, based on the proposals of the Convergences numériques collective and the Government's Energy Sobriety Plan (Cigref).

A number of actions have been implemented in response to the Group's Energy Sobriety Plan:

- The choice of efficient, intelligent buildings that are more respectful of the environment and as close as possible to customers to limit employee travel.
- Undertaking a process to monitor and control energy consumption, including more precise temperature settings, particularly during the summer and winter seasons.
- Favouring the use of renewable energies with a guarantee of origin.
- Raising employee awareness of good practice in the use of electrical and electronic equipment in their possession.
- Renewing equipment only when necessary, with priority given to the purchase of eco-responsible equipment (see 3. Responsible digital use).
- Raising employees' awareness of the benefits of choosing environmentally-friendly modes of transport for their journeys.
- The group also has a tool for monitoring energy consumption invoices.

RISK		ENVIRONMENTAL MANAGEMENT				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Certification and external assessments	SII Management Policy	EcoVadis "Environment" score out of 100	Score	70	70	80
		ISO 14001 certified entities	%	27	33	26
Environmental awareness and prevention	SII CSR strategy	Waste generated	T	Not available	82.1*	32.9*
		Recycled waste	%	Not available	86.8*	93.6*
Sustainable use of resources/ energy efficiency	SII CSR strategy Energie efficiency plan SII	Energy consumption	kWh	1,284,128*	1,266,319* 4,937,856**	1,484,442* 6,150,863**
		Renewable energy	%	1.96*	2.8* 2.1**	17.8* 5.9**

Key Performance Indicator (KPI)

*Indicator based on SII France perimeter

** Indicator based on the scope of SII Technologies (Germany), SII Belgium, SII Chile, SII Colombia, SII Spain, SII France, SII India, SII Morocco, SII Poland, SII Czech Republic and SII Romania, i.e. 96.7% of the Group scope at 31/03/2024.

The digital ecosystem

As a company specialising in digital services, the SII Group is heavily involved in the challenges of its ecosystem, contributing to the development of the digital sector:

- contributing to the development and influence of the digital sector, in conjunction with key organisations;
- promoting digital training and careers.

Relations with trade associations and technology expert groups



SII is a member of NUMEUM, the leading professional employers' association for digital companies in France. In order to take part in the evolution of our profession and to defend its interests, SII is actively involved at several levels within NUMEUM:

- Charles MAUCLAIR, a member of the SII Group Management Board, has been a director of Numeum since 2023 and Chairman of the Collège des sociétés d'Ingénierie et de Conseil en Technologies (ICT) since October 2021.



- SII's business experts sit on various existing committees (training, innovation, legal).

In addition, our involvement is strengthened locally by our participation in working groups relating to key market areas in the region. These groups provide SII with representation and skills related to developments in the digital sector.



As a member of boards of directors or as a member, the group pursues the following objectives:

- participate in the development of digital technology;
- promote training and enhance the value of digital and engineering professions;
- promote exchange and cooperation between training establishments and the major employability sectors in the digital sector;
- to promote innovative teaching methods.

SII sponsors and makes technical contributions to a number of expert circles. These initiatives are a source of motivation and recognition for the employees who take part.

SII France is also a member of "Planet Tech'Care", an initiative that brings together a network of partners (professional organisations, schools, associations, foundations, think tanks). The aim of this initiative is to support companies wishing to integrate digital technology into their environmental strategy, and to support the training of professionals in the development of skills in the field of responsible digital technology and Planet Tech Care.

Promoting digital training and careers

SII supports young people through partnerships and exchanges with a large number of schools and universities in order to align educational curricula with market requirements. We work with students to :

- promoting digital and engineering professions through presentations of SII professions;
- provide financial support for their initiatives (challenges, communications, etc.);
- offer internships and work-study placements, in particular at recruitment forums and job fairs;
- advise them in their job search;
- offer mock interviews to future graduates;
- participate in school juries.

SII France has forged a number of partnerships with higher education establishments, in particular its SII Ouest and SII Atlantique branches are in contact with 19 establishments. SII Poland is also a partner of 18 establishments.

In 2018, SII France renewed its sponsorship of INSA Toulouse for a period of five years. The partnership responds to societal, scientific and technological challenges via the Berger-Capelle "Disability & Diversity" Chair aimed at promoting diversity, social openness and inclusion of all audiences with, in particular:

- a programme in conjunction with the @talentEgal association to support a disabled group of secondary school pupils;
- training for volunteer student engineers under the Handi-Manager label.

For the past four years, SII IDF has been taking part in workshops with the EPIDE establishment in Bourges-Osmoy, to enable young people in vocational integration to work on their recruitment interviews by videoconference. SII IDF also works with the Conservatoire National des Arts et Métiers (CNAM) in Vizeron, a higher education establishment dedicated to training, technological research and the dissemination of scientific and technical culture.

The SII Group takes part in events organised by partner schools (technical lunches and sporting events bringing together SII employees and students, handisport challenges, etc.), helping to link the professional and academic spheres.

RISK		DIGITAL ECOSYSTEM				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Reach of the digital sector	SII Management Policy	Entities with links to professional associations and technology expert groups	%	67	40	56
		Entities with school partnerships involved in promoting digital training and careers	%	60	20	16
		Amounts allocated to universities	€K	N/A	N/A	7.7

Philanthropic commitment

[GRI 203-1]

Commitment has always been and remains a strong value for SII. The Group believes that as a committed player, it has a responsibility to participate in the social issues that affect our territories. It is in this context that the SII Group and its employees work throughout the year in favour of causes of general interest. Sponsorship and voluntary work are regularly carried out to support associations and self-help organisations.

The notion of commitment took on a new dimension in 2020 with the creation of the SII Corporate Foundation, enabling the Group to structure its philanthropic approach and its employees to obtain the necessary support for their personal commitments.

The SII Corporate Foundation



The SII Corporate Foundation responds to a desire to act for causes of general interest such as health, social justice, gender equality, sustainable development or disability... In practical terms, this structure makes it possible to organise sponsorship in line with our Corporate Social Responsibility approach. The Group offers financial support, but also sponsorship in kind. The latter takes the form of the provision of skills and technology.

The SII corporate foundation also supports employees wishing to get involved in solidarity projects in a wide variety of fields, such as :

- education and teaching, protection and dissemination of culture and heritage, protection of the environment and sustainable development;
- the technological boom;
- humanitarian, solidarity and social action;
- health and medical research;
- professional integration;
- the dissemination and development of the principles of citizenship, non-discrimination, inclusion, equality, automation, social responsibility and ethics.

Several forms of support are available:

- funding and support for selected projects involving employees, partners and associations;
- making available the expertise of our staff;
- communication campaigns to promote the projects supported;
- donations in kind ;
- any other initiative that helps to achieve the purpose of the Corporate Foundation.

The SII Corporate Foundation is particularly attentive to projects linked to the digital transition, an area in which SII supports its customers. In this way, SII France aims to make it a vehicle for inclusion and solidarity. Projects carried out or supported by employees are also given priority.

The SII Group is proud to have supported several associations in 2023:

La Guinée Verte: Building a structure capable of holding around 15m³ of water, to make it easily accessible to a large part of the village's population, supplied by an electric pump connected to solar panels.

Fans4all: Integration of people with disabilities - in particular people with hearing or speech impairments - into the aviation industry.

Association Ecole Nouvelle: Setting up educational projects to promote sustainable development (landscaping a garden, energy reduction initiatives, internal waste recycling).

A new call for applications will be launched in September 2024, to enable new projects to be supported.

SII Poland also supports an animal shelter, Animal Shelter in Sopot (Gdańsk). The subsidiary has also adopted a dog named Bounty, who cannot be adopted through traditional means due to health problems.

SII Poland also took part in a concert organised by the Iskierka Foundation, which supports children with cancer. The IT department and the Children's Oncology Orchestra performed alongside pop stars and the Polish National Radio Symphony Orchestra.

SII Canada organised a national sports competition for athletes and children with functional limitations with the AlterGo association.

Sponsorship

The multitude and diversity of technical, technological and human skills offered by our talents are an undeniable asset for the Group, but also for the general interest. SII therefore offers its employees who wish to get involved in projects of general interest the opportunity to carry out skills sponsorship missions in support of associations and self-help organisations.

- several agencies have called on the start-up Kolabee, which offers skills sponsorship for innovation projects benefiting associations: 141 employees were involved in the last financial year, representing 2,043 days.



- sponsorship initiatives have been carried out by employees of SII IDF, in partnership with the EPIDE

association, to provide disadvantaged young people with the tools to build their employability through education in the digital field and to facilitate distance learning.

In addition to skills sponsorship, SII also supports civil society through financial sponsorship. Donations are made to:

- in the fight against cancer;
- children;
- people with disabilities, etc.

In-kind donations are also made, such as food, furniture, IT equipment and clothing (Restos du Cœur, Emmaüs, etc.).

- For example, SII Nord has donated chairs and desks to the Red Cross.
- SII Atlantique has donated school supplies to Senegal thanks to the association Les Lorouzelles.

Civic involvement

The way in which employees are encouraged to get involved in humanitarian or civic causes is always the same: it starts with an individual employee's initiative, a positive response from management in the form of a collection of donations or something else. All these great initiatives are relayed via our communication tools.

Every year, our employees support the Red Cross, blood drives and the Telethon. Various collections are organised in the branches and subsidiaries for children, disabled people and people in need.

SII supports employees who make a personal commitment by taking part in sporting and/or charitable events. For example:

- In 2023, SII Siège and IDF took part in the Odyssée charity race, which funds research into breast cancer.
- SII Sud-Ouest and Côte-d'Azur took part in the Pink October 2023 campaign.
- SII Poland has set up the "SII Power Volunteers" programme to sponsor and support its employees' personal technological, sporting and charitable projects.
- SII UK took part in the MOVE-mber held in November 2023. 830 was raised for Macmillan Cancer Support by walking over 1,820 kilometres.

RISK		PHILANTHROPIC COMMITMENT				
Issues	Policies	Indicators	Units	3/31/2022	3/31/2023	3/31/2024
Patronage and civic engagement	SII CSR strategy	Entities involved in philanthropic work	%	71	80	63
		Amount allocated to associations / charities	€k	N/A	N/A	238

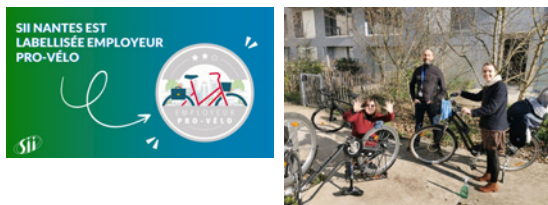
Key Performance Indicator (KPI)

5/ Highlights of the year

Every year, our employees around the world promote and develop the values of the SII Group. Here are some of the highlights of 2023-2024:

Employer Pro-Vélo

In France, SII Atlantique has been awarded the "Pro-Vélo Employer" label, winning a silver medal for its commitment to providing a welcoming workplace for "vélotafteurs", with dedicated facilities, a dedicated contact person, training, risk management, safety and equipment, etc. This label recognises employer sites that implement ambitious, specific initiatives for cycling, in line with the specifications drawn up by the Fédération des Usagers de la Bicyclette (FUB). This is genuine recognition of all the work carried out by the teams at SII Atlantique to take positive action on the physical and mental well-being of employees in favour of the environment.



In 2023, the SII Group signs the LGBT+ Charter of Commitment in partnership with the L'Autre Cercle Association and commits to inclusion.



This signature embodies our determination to maintain an inclusive environment for our LGBT+ employees by supporting them in their professional development.

This commitment is reflected in the following four pillars:

- Full inclusion: We are committed to creating an environment where everyone feels respected and accepted, whatever their differences.
- Equality for all: We guarantee fair treatment for all our employees, regardless of their sexual orientation or gender identity.

- Protection against discrimination: We are committed to actively supporting members of our team who may encounter discriminatory words or actions.
- Sharing best practice: We are committed to promoting initiatives to improve the overall working environment, by sharing best practice on inclusion.

The signing of the LGBT+ Charter of Commitment illustrates the SII Group's desire to continue working together to build a more inclusive and egalitarian professional future for all.

SII Colombia is a Best Workplaces for Women 2024

Each year, the *Best Workplaces For Women* awards (launched by Great Place To Work) highlight the most effective companies in terms of employee experience and equality at work.

In 2024, the SII Group's Colombian subsidiary was recognised as one of the best places to work in Colombia for women.

This recognition is based on 3 criteria within the organisation: the representation of women, the experience perceived by employees and the HR practices implemented within the Group.

This recognition reflects SII Colombia's commitment to gender equality, inclusion and diversity.



SII Spain welcomes Paralympic athlete Carmen Gimenez Abad

SII Spain hosted a conference by Carmen Gimenez Abad, an inspirational Paralympic athlete and ambassador for the Adecco Foundation.

Under the slogan "**caminar es solo un verbo**", Carmen shared with the SII Spain teams that obstacles can become opportunities to grow and generate a positive impact in our society. She shared her story of overcoming obstacles and dedication in a speech that could be followed in person and online.

SII Spain is taking this action to promote Agenda 2030 and employee well-being, diversity, inclusion and equal opportunities, in line with the Sustainable Development Goals defined by the UN.



SII Poland takes part in the concert organised by the Iskierka Foundation to support children with cancer

20 employees from the SII Group's IT department took part in a concert organised by the Iskierka Foundation, which supports children with cancer.

The Sii IT choir and Children's Oncology Orchestra performed alongside pop stars and the Polish National Radio Symphony Orchestra, conducted by Adam Sztaba.



SII Technologies is a partner of the Dok'n'Roll dragon boat team

Dragon boats are particularly long, open pedalos that originated in China. There, they were traditionally painted in bright colours and decorated with a dragon's head. They are now used as sports boats. Because Dok'n'Rolls are determined and talented. SII Technologies supplied the team with brand new carbon paddles that have taken their performance on the water to a whole new level. In their last race, they were able to improve on their personal best times and qualify at the top of the competition. As well as the sporting ambition, this partnership promotes the scientific commitment of the team members.



6/ Methodological note

The purpose of this section is to describe the methodology used to prepare the Extra-Financial Performance Declaration (EFPD) of the SII Group.

Compliance with French law on the declaration of non-financial performance

The SII Group's DPEF publishes in its Annual Financial Report (RFA) in accordance with the transposition in France of European Directive 2014/95/EU of October 22, 2014 on the publication of social and environmental information (Order N° 2017-1180 of July 19, 2017; Decree No. 2017-1265 of August 9, 2017), and European regulations:

- 2020/852 of June 18, 2020 on establishing a framework to stimulate sustainable investment and amending Regulation 2019/2088,
- 2021/2139 of June 4, 2021,
- 2021/2178 of July 6, 2021.

The information contained in the Group's DPEF is compliant:

- French law n° 2021-1104 of August 22, 2021 on combating climate change and building resilience to its effects,
- Decree n° 2022-982 of July 1, 2022 amending the regulatory provisions relating to greenhouse gas emission assessments established by Article 28 of the French Energy and Climate Act no. 2019-1147 of 8 November 2019,
- French law n° 2021-1774 of December 24, 2021 aimed at accelerating economic and professional equality.

Correspondence with the themes of Article L225-102-1 paragraph 3 of the French Commercial Code

Certain topics required by Article L225-102-1 paragraph 3 of the French Commercial Code have not been the subject of indicators or specific comments, due to the absence of major risks identified on the topics in question. In this sense, these themes are not material with regard

to the activities present within the SII Group. This is the case for:

- the fight against food waste ;
- the fight against food insecurity;
- respect for animal welfare and responsible, fair and sustainable food.

Correlation table:

SUBJECTS OF ARTICLE L.225-102-1 OF THE FRENCH COMMERCIAL CODE	NFS CHAPTER
BUSINESS MODEL Description of main activities Stakeholders Value creation Vision and objectives (values, strategy) Challenges and future prospects (sectoral challenges, market trends)	See Chapter 1 "Presentation of the company and its activities"
MACRO RISKS AND NON-FINANCIAL ISSUES	3.1
POLICIES, DUE DILIGENCE, RESULTS AND KEY PERFORMANCE INDICATORS	3.2; 3.3; 3.4

SUBJECTS OF ARTICLE L.225-102-1 OF THE FRENCH COMMERCIAL CODE	NFS CHAPTER
IMPACTS ON CLIMATE CHANGE OF THE COMPANY'S ACTIVITY AND THE USE OF THE GOODS AND SERVICES IT PRODUCES	3.4
SOCIAL COMMITMENTS TO SUSTAINABLE DEVELOPMENT	
CIRCULAR ECONOMY	
FIGHT AGAINST FOOD WASTE	No major risk; Not relevant to the SII Group's activities.
FIGHT AGAINST FOOD INSECURITY	
RESPECT FOR ANIMAL WELFARE AND RESPONSIBLE, FAIR AND SUSTAINABLE FOOD.	
COLLECTIVE AGREEMENTS ENTERED INTO WITHIN THE COMPANY AND THEIR IMPACT ON THE COMPANY'S ECONOMIC PERFORMANCE AND ON EMPLOYEE WORKING CONDITIONS	3.3
ACTIONS TO COMBAT DISCRIMINATION AND PROMOTE DIVERSITY	3.3
ACTIONS TO PROMOTE PHYSICAL AND SPORTS ACTIVITIES	3.3
MEASURES FOR DISABLED PEOPLE	3.3
ACTIONS TO PROMOTE THE PRACTICE OF PHYSICAL ACTIVITY AND SPORT	3.3
FIGHT AGAINST CORRUPTION	3.2
FIGHT AGAINST TAX EVASION	

Methodology and scope of key performance indicators

[GRI 3]; [GRI 2-2]; [GRI 2-3]; [GRI 2-4]

Organisation of reporting

The Extra-Financial Performance Declaration is based on two key mechanisms:

- The SII materiality analysis presenting the extra-financial issues relevant to the SII Group's activities.
- Annual survey of CSR practices of SII entities (French agencies and subsidiaries).

The system put in place for the collection of extra-financial data promotes the reliable and efficient collection of both qualitative and quantitative data from the subsidiaries where the SII Group operates. The tool selected for this data collection is a web platform provided by Reporting 21:

<https://sii-group.reporting21.com>



Each subsidiary has nominative access (one for each CSR correspondent), so that it can enter the extra-financial data for its perimeter.

The campaign ran from April 23, 2024 to May 31, 2024.

Once the data has been checked and validated by the Group's CSR team, the tool is used to consolidate the data at Group level in May and June.

Legislative and regulatory developments are also analysed so that they can be taken into account in CSR reporting where appropriate.

In addition to drawing up the Group's DPEF, the aim of this collection of CSR practices is to :

- provide a reference framework of CSR practices on which all entities can base their responses to the various demands of our stakeholders;
- monitor the indicators associated with our CSR strategy;
- measure our level of CSR maturity and give us the opportunity to improve it;
- Responding to external evaluations such as Ecovadis and CDP.

Scope and reporting period

The target perimeter for capturing CSR practices is the financial consolidation perimeter.

Therefore, unless otherwise specified:

- The information and indicators concern the entire scope of the SII Group, excluding SII Learning, Luxembourg and Sweden.
- The indicators are calculated for each of the financial years presented, i.e. from 01/04/N-1 to 31/03/N.

A certain number of indicators have been evaluated within the scope of SII France when the measurement exists only in France or when there are methodological limitations due to the lack of harmonisation of national and/or international definitions and legislation.

The "Total average workforce" and "Net job creation" indicators relate to the Group scope.

The "Green Taxonomy" indicators concern SII Deutschland, SII Technologies, SII Spain, SII France, SII Poland, SII Romania and Metanext, corresponding to 92% of the Group's workforce at 31/03/2024.

The "Emissions by scope" indicator concerns the Group perimeter, based on data reported by the various subsidiaries according to their access to data (incomplete scope 3) - see below:

- The "Emissions by scope - scope 1" indicator concerns the following scope: SII France, SII Poland, SII Deutschland, SII Canada, SII Netherlands, SII Romania, SII Technologies, SII USA, SII Belgium, SII Spain, SII Czech Republic.
- The "Emissions by scope - scope 2" indicator concerns the following scope: SII France, Metanext, SII Poland, SII Deutschland, SII Netherlands, SII Romania, SII Technologies, SII Belgium, SII Colombia, SII Spain, SII Czech Republic, SII Switzerland, SII Morocco.
- The "Emissions by scope - scope 3" indicator concerns the following scope: SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Romania, SII Technologies, SII UK, SII USA, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Italy, SII Czech Republic, SII Switzerland.

Concerning the data published for France for this indicator for the 2023-2024 financial year, in order to gradually align carbon reporting with the Group's subsidiaries, we have made two adjustments:

- the "Goods and services" financial ratios have been associated with two "Services" emission factors: Insurance, banking services, consultancy and fees and Printing, advertising, architecture and engineering, multi-technical building maintenance, caretaking, cleaning, security, travel agency, other business services,
- the "Furniture and works" financial ratios have not been taken into account.

The "Purchase of eco-labelled PCs" and "Purchase of eco-labelled monitors" indicators concern the Group scope.

The indicator "Employee awareness of digital responsibility" concerns the Group.

The "Energy consumed" indicator concerns SII Technologies, SII Deutschland, SII Belgium, SII Chile, SII Colombia, SII Spain, SII France, SII Morocco, SII Poland, SII Czech Republic, SII Netherlands, Metanext, SII Canada, SII India, SII USA, SII Italy, SII Switzerland and SII Romania, corresponding to 96.7% of the Group's workforce at 31/03/2024.

Results and key performance indicators

To measure its extra-financial performance, the SII Group has adopted indicators that are relevant to its activities and the expectations of its stakeholders. The extra-financial indicators have been chosen pragmatically, with a view to clearly assessing changes in the results for each risk and associated issue.

In addition, **Key Performance Indicators (KPIs)** have been defined for each non-financial risk in order to measure the effectiveness of the policies and actions implemented. In addition, the annual EcoVadis assessment has enabled us to add a score out of 100 to each category of social, environmental and societal performance indicators.

The results and key performance indicators apply the following principles:

- accuracy: the SII Group makes every effort to ensure the accuracy of the data published;
- comparability: the SII Group strives to maintain consistency over the years to ensure that data is comparable.

Since 2022, during the reporting period, 2 **internal audits** per year have been carried out on the spreadsheets used to monitor social data: "Training hours" and "Work-related accidents". These internal audits make it possible to correct any data entry errors during the course of the year, thereby ensuring the reliability of the data published in the annual financial report.

The indicators are calculated on the basis of definitions identified in the internal CSR Indicators Dashboard.

For certain indicators, a specific reporting procedure has been drawn up and shared with all the subsidiaries included in the scope of the audit for the year in question (via the Reporting 21 tool). This makes it possible to obtain a harmonised reporting methodology between the various entities audited, and thus to promote data consistency.

The Group regularly reviews all its indicators to ensure that each year it presents indicators that are relevant to its activities and its maturity with regard to its extra-financial challenges.

A number of additions and deletions have been made since the publication relating to the 2022-2023 financial year:

- Change of the indicator "Employees trained in business ethics and anti-corruption practices" to KPI "Rate of employees exposed to corruption risks trained in business ethics and anti-corruption practices" to correspond to the reporting of the Ethics Committee
- Removal of the KPI "EcoVadis *Business Ethics* Score out of 100" but remains a monitoring indicator
- ISO 9001-certified entities" KPI deleted, but remains as a monitoring indicator
- The KPI "ISO 27001-certified entities" has been removed for 2024-2025 reporting, but will remain as a

monitoring indicator. It is a KPI for 2023-2024 reporting.

- Addition of the KPI "Entities that have passed the cyber maturity assessment at the required level" for reporting 2024-2025
- Modification of the monitoring indicator "SII Research employees trained in eco-design" to KPI "Number of employees trained in eco-design per year".
- Addition of the KPI "Percentage of suppliers having signed the Responsible Purchasing charter - Amount > €400k" for the 2024-2025 financial year.
- Change of KPI "Renewed GPTW certification" to "Audited and certified GPTW subsidiaries" for the 2024-2025 financial year
- Change of KPI "Training hours" to "Training hours per employee
- Net job creation" KPI deleted, but remains as a monitoring indicator
- Deletion of the "Group CSR Events" KPI
- Addition of the KPI "Proportion of women in management bodies (Gender Equality Index)".
- KPI "Number of different nationalities" deleted but remains as a monitoring indicator
- Addition of the Gender Equality Index indicator
- Removal of the KPI "Entities having implemented at least one action to combat stereotypes".
- KPI "EcoVadis Environment Score out of 100" deleted, but remains as a monitoring indicator
- ISO 14001 certified entities" KPI deleted, but remains as a monitoring indicator
- Addition of KPI for the year 2024-2025 "Commuting (in tCO2e/collab)
- Splitting of the "Purchasing eco-labelled IT equipment" KPI into two KPIs "Purchasing eco-labelled PCs" & "Purchasing eco-labelled monitors".
- Addition of KPI "Amount allocated to charities".
- Removal of the KPI "Business travel policy deployed at all sites".

In the report's tables, the **Key Performance Indicators (KPIs)** for each issue, applicable from the 2023-2024 financial year, are highlighted in **green**.

The **Key Performance Indicators (KPIs)** applicable from the 2024-2025 financial years are shown in *italics*.

The associated policies are also mentioned opposite each risk/issue.

For certain risks (Governance, Innovation, Social Relations, Philanthropic Commitment, Digital Ecosystem), only monitoring indicators are planned to date. In fact, they have been deemed to be less of a priority than the other risks. Discussions are underway to define related Key Performance Indicators. However, the SII Group's approach to these issues is set out in the Extra-Financial Performance Statement.

Concerning the analysis of climatic risks carried out using the OCARA method:

- the categories "Commuting - rail (employees)", "Commuting - road (employees)", "Commuting - rail (service providers)", "Commuting - road (service providers)", have been grouped together in the category "Commuting (employees, service providers)";
- the categories "Business travel - rail", "Business travel - road" and "Business travel - air" have been combined in the "Business travel" category;
- the "Customers_Services" and "Customers_Other Manufactured Products" categories have been merged into the "Customers" category;
- the "Suppliers - services" and "Suppliers - repairs" categories have been merged into the "Suppliers" category;
- the categories "Maintenance of internal working conditions" and "Maintenance of internal production conditions" have been combined in the category "Maintenance of internal working and production conditions".

Details of social indicators

The social performance indicators are taken from the human resources management tools used in each subsidiary. In some cases, they have been the subject of non-accounting reporting. In this case, a common reference framework was distributed to all those responsible for collecting the information. The results were compiled by the Group Finance Department.

Unless otherwise indicated by asterisks in the spreadsheets, these indicators cover the entire SII Group (including Metanext, SII Learning, SII Switzerland and Sweden).

Headcount indicators include apprentices and professional training contracts and exclude trainees. Information may vary according to local circumstances (for example, departures are broken down according to 6 different reasons for SII France compared with 3 for all entities outside France). The Group is working to harmonise this information.

The average absenteeism rate has been calculated on the basis of the "consultant" headcount, taking into account only absences due to illness, maternity, accidents at work and commuting accidents. It is determined by the number of days absent for these reasons, divided by the total number of days theoretically worked (including holidays).

For the "Training hours" indicator, training hours are recorded when they are completed during the financial year, with the exception of training hours relating to professionalisation contracts, which are recorded during the financial year (and not at the end of the training course). All types of training can be taken into account, whether internal or external, face-to-face or distance learning, as long as they: result in an acquisition of skills for the employee, are accompanied (tutored) by a trainer (internal or external) or via a digital learning environment (online). Training hours spent at school by apprentices & professional training contracts are counted. Hours spent on work placements are not taken into account.

In France, even though declaration no. 2483 is no longer required as a result of the reform of vocational training, training-related indicators are calculated according to the same provisions. Hours spent in schools as part of professionalisation contracts are counted as training hours in France.

The severity rate is calculated as follows: (Number of days lost through temporary disability * 1,000) / Number of hours worked.

For the "Accidents with lost time" indicator, accidents at work and commuting accidents with lost time occurring during the year between the place of work and: the main residence, the place of catering, or the customer are counted. Accidents resulting in lost time are classified as such by the CPAM. The number of accidents at work with lost time includes commuting accidents.

Details of social and environmental indicators

In 2023, the indicators used to steer our environmental approach will be monitored to ensure that they are relevant to the Group's activities and maturity with regard to environmental issues.

For the "CO₂/FTE/year emissions" indicator, FTEs are calculated on the basis of contractual presence time (in calendar days) at the end of the financial year (at 31/03/N).

For the "Emissions by scope (1, 2 and 3)" indicator, local data from subsidiaries is fed into Reporting 21, the CSR data collection tool, for consolidation. Reporting 21 calculates emissions by scope according to the GHG Protocol methodology, using emission factors from ADEME's Empreinte® database and the Climatic database. Targets for this indicator were defined when the France Decarbonisation Plan was drawn up in early 2023. The scope of this plan will be extended to other subsidiaries in the coming years.

Please refer to the Methodological Note - SII Groupe dedicated carbon emissions inventory¹⁸, for details of the calculations.

For the "Purchases of eco-labelled PCs" and "Purchases of eco-labelled monitors" indicators, the ecolabels used for the calculation are the following (in order of preference after analysis of how representative each of them is of the CSR aspects taken into account, with priority given to the first two):

- TCO-Certified because it also includes social criteria: <https://tcocertified.com/product-finder/>
- EPEAT (Gold or Silver): <https://epeat.net/>

Two other labels are used for consumables (paper, cartridges) and non-IT equipment:

- Blue Angel: <https://www.blauer-engel.de/en/products>
- European Ecolabel: <http://ec.europa.eu/ecat/>

These indicators are calculated on the basis of equipment purchase dates. It only takes into account equipment for which we have found proof of purchase (first year of calculation of this indicator).

For the "Energy consumed" indicator, the number of kWh consumed is reported.

Table of sections corresponding to the GRI

DPEF Section	Compliance with the GRI standard
The SII Group's CSR approach	GRI 2
Governance and management of CSR	GRI 2-12; GRI 2-13; GRI 2-14; GRI 2-16
Materiality of the approach	GRI 3-1; GRI 3-2; GRI 3-3
Ethics and human rights	GRI 2-23; GRI 2-25; GRI 2-26 GRI 406-1; GRI 407-1; GRI 408-1; GRI 409-1
Overview of the IIC ethics policy	GRI 205-1; GRI 205-2; GRI 205-3; GRI 206
Data protection and confidentiality	GRI 418-1
Subcontractors and suppliers	GRI 308-1; GRI 308-2
Retaining and attracting talent	GRI 401-2
Stimulating career development	GRI 404-1; GRI 404-2; GRI 404-3
Health and safety	GRI 403-1; GRI 403-5; GRI 403-9
Well-being at work	GRI 401-2
Social dialogue	GRI 407-1
Diversity and equal opportunities	GRI 405-1; GRI 406-1
Mitigating and adapting to climate change	GRI 302-1; GRI 305-1; GRI 305-2; GRI 305-3; GRI 305-4; GRI 203-1
Digital responsibility	GRI 306-2; GRI 306-3; GRI 306-4; GRI 302-1
Environmental management	GRI 302-1; GRI 306-2; GRI 306-3
Philanthropic commitment	GRI 203-1
Methodology and scope of key performance indicators	GRI 3; GRI 2-2; GRI 2-3; GRI 2-4

Explanation of the correspondence between the SDGs and the DPEF sections

	<u>ODD</u>	<u>Targets</u>		<u>Definitions</u>	<u>Group contribution or non contribution</u>
1	No poverty	Aims to eradicate extreme poverty in the world, by ensuring access for all to adequate economic, social and cultural resources. The aim is to ensure that no one is left behind and that everyone can live in dignity, with equal opportunities and economic prosperity.			As an NSE, our main objective is not to reduce poverty
2	Zero hunger	Aims to eliminate hunger, ensure food security, improve nutrition and promote sustainable agriculture. This means guaranteeing access for all to sufficient, nutritious and safe food, as well as promoting sustainable agricultural practices to preserve natural resources and support farmers' livelihoods.			As an ESN, we are not directly linked with the objective of reducing hunger in the world.
3	Good health and well-being	Aims to guarantee universal access to health services, and to strengthen disease prevention and treatment. The aim is to enable everyone to enjoy good health and physical and mental well-being at all stages of life.			
		3.8	Universal health cover	To ensure that everyone benefits from universal health cover, including protection against financial risks and access to quality essential health services and to safe, effective, quality and affordable essential medicines and vaccines.	Ambition 2: Cultivating our DNA / Working conditions and quality of life at work
4	Quality education	Ensuring inclusive, equitable and quality education for all, and promoting lifelong learning opportunities.			
		4.4	Skills and access to employment	By 2030, significantly increase the number of young people and adults with the skills, particularly technical and vocational skills, needed for employment, decent work and entrepreneurship.	Ambition 2: Cultivating our DNA / Talent management
		4.7	Education for sustainable development	By 2030, ensure that all students acquire the knowledge and skills necessary to promote sustainable development, including through education for sustainable development and lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and the contribution of culture to sustainable development.	

	ODD	Targets		Definitions	Group contribution or non contribution
5	Gender equality	Achieving gender equality and empowering all women and girls by eliminating discrimination and gender-based violence			
		5.1	Combating discrimination	Ending all forms of discrimination against women and girls worldwide	Ambition 2: Cultivating our DNA / Diversity / Inclusion
		5.5	Participation and access to management positions	Guarantee the full and effective participation of women and their equal access to leadership positions at all levels of decision-making in political, economic and public life	
		5.b	Technology and automation		SII participates indirectly in the introduction of new technologies which, depending on how they are used, can empower women.
6	Clean water and sanitation	Aims to ensure universal access to safe drinking water and sanitation by 2030. This goal includes targets for improving water quality, increasing water-use efficiency, and protecting and restoring water-related ecosystems.			
		As an ESN, we can only contribute			
7	Clean, affordable energy	Ensuring access for all to reliable, sustainable and modern energy sources, while promoting the transition to clean and renewable energies			
		7.b	Energy supply	By 2030, develop infrastructure and improve technology to deliver modern and sustainable energy services to all people in developing countries, in particular least developed countries, small island developing states and landlocked developing countries, consistent with relevant aid programmes.	Ambition 3: Developing a sustainable digital world / Mitigating and adapting to climate change
8	Decent work and economic growth	Promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all			
		8.5	Full employment and decent work	By 2030, achieve full and productive employment and ensure decent work and equal pay for work of equal value for all women and men, including young people and people with disabilities.	Ambition 1: Continuing to grow / Ethics and human rights, Ambition 2: Cultivating our DNA / Well-being at work
		8.6	Access to employment and training for young people	By 2020, significantly reduce the proportion of young people not in education, employment or training	Ambition 2: Cultivating our DNA / Talent management
9	Industry, innovation and infrastructure	Building a resilient infrastructure, promoting inclusive and sustainable industrialisation, and encouraging technological innovation			
		9.2	Socio-economically sustainable industrialisation	Promote sustainable industrialisation that benefits everyone and, by 2030, significantly increase the contribution of industry to employment and gross domestic product, depending on the national context, and double it in the least developed countries.	Ambition 3: Developing a sustainable digital world / Mitigating and adapting to climate change / Digital responsibility
10	Reducing inequalities	Reducing inequalities within and between countries, guaranteeing equal opportunities and combating discrimination			
		10.2	Empowerment and integration	By 2030, empower all people and promote their social, economic and political integration, regardless of age, gender, disability, race, ethnicity, origin, religion or economic or other status.	Ambition 2: Cultivating our DNA / Diversity and equal opportunities
11	Sustainable cities and communities	Make cities and human settlements safe, inclusive, resilient and sustainable by promoting appropriate urban planning and ensuring access to basic services for all.			
		11.6	Environmental impact	By 2030, reduce the negative per capita environmental impact of cities, including by paying particular attention to air quality and waste management, especially at municipal level.	Decarbonisation plan / Environmental management
12	Responsible consumption and production	Promoting sustainable consumption and production patterns, using resources efficiently and reducing waste and pollution			
		12.5	Reducing waste	By 2030, significantly reduce waste production through prevention, reduction, recycling and reuse	Digital Responsibility / Environmental Management
		12.6	Corporate social responsibility	Encourage companies, particularly large and transnational ones, to adopt sustainable practices and to include sustainability information in their reporting.	The CSR department is on hand to encourage our employees to adopt practices that favour energy and environmental transition.
		12.a	Scientific resources and technologies	Helping developing countries to acquire the scientific and technological resources they need to move towards more sustainable consumption and production patterns	The SII Group participates indirectly in the development of new technologies, thus enabling consumption in line with new needs.

	<u>ODD</u>	<u>Targets</u>	<u>Definitions</u>	<u>Group contribution or non-contribution</u>
13	Climate action	Take urgent action to combat climate change and its impacts, by mobilising efforts at all levels to reduce greenhouse gas emissions		
		13.2	Climate policies	Incorporate climate change measures into national policies, strategies and planning
14	Aquatic life	Conserving and sustainably exploiting the oceans, seas and marine resources, preserving marine biodiversity and sustainably managing marine ecosystems		
15	Life on earth	Protect, restore and promote the sustainable use of terrestrial ecosystems, by combating deforestation, preserving biodiversity and combating desertification		
16	Peace, justice and effective institutions	Promoting peaceful and open societies for sustainable development, ensuring access to justice for all and building effective, accountable and open institutions at all levels.		
		16.5	Corruption	Significantly reduce corruption and bribery in all its forms
17	Partnerships to achieve objectives	Strengthen the means of implementation and revitalise the global partnership for sustainable development, by mobilising the necessary financial, technological and human resources		
		17.7	Targeted technology transfers	To promote the development, transfer and diffusion of environmentally sound technologies to developing countries, on favourable terms, including preferential terms, as mutually agreed.
				Mitigating & adapting to climate change / Digital responsibility

External audit

To obtain an external opinion on the exhaustiveness and sincerity of its extra-financial data reporting process, the SII Group commissioned RSM Paris, as an Independent Third Party, to carry out the following verification work:

- verification that the declaration complies with the provisions of Article R. 225-105 of the French Commercial Code;

- verification of the fairness of the information provided in accordance with article R. 225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators and actions, relating to the main risks.

7/ Report of the independent third-party organisation on the consolidated non-financial statement included in the Group's management report

Year ended March 31, 2024

To the general meeting,

In our capacity as statutory auditors of your company (hereafter "entity"), designated as an independent third party body ("third party"), we have carried out work designed to provide a reasoned opinion expressing a conclusion of moderate assurance on the information of a historical or extrapolated nature in the consolidated extra-financial performance statement, prepared in accordance with the entity's procedures (hereinafter the "Reporting Criteria"), for the year ended March 31, 2024 (hereinafter the "Information" and the "Declaration" respectively), presented in the Group's management report in accordance with the provisions of Articles L.225-102-1, R.225-105 and R.225-105-1 of the French Commercial Code.

Preparation of the declaration of non-financial performance

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of information means that different measurement techniques can be used, which may affect comparability between entities and over time.

Consequently, the information must be read and understood with reference to the Frame of Reference, the significant elements of which are presented in the Declaration.

Limitations inherent in the preparation of information relating to the Declaration

The information may be subject to inherent uncertainty given the state of scientific knowledge and the quality of the external public data used (e.g. greenhouse gas emission factors, sectoral climate trajectories, etc.). Some information is sensitive to the methodological choices, assumptions and/or estimates used to establish it and presented in the Declaration (e.g. the reporting scope, extrapolations made on energy consumption, scope 3 greenhouse gases reported, etc.).

Responsibility of the entity

The Chairman is responsible for:

- select or establish appropriate criteria for the preparation of information;
- draw up a Declaration in accordance with the legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard

to these risks and the results of these policies, including key performance indicators and, in addition, the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);

- and to implement such internal control procedures as it determines are necessary to enable the preparation of information that is free from material misstatement, whether due to fraud or error.

The Declaration has been drawn up by applying the entity's "Reporting Criteria" as mentioned above.

Responsibility of the auditor appointed as an independent third-party body

It is our responsibility, on the basis of our work, to formulate a reasoned opinion expressing a conclusion of moderate assurance on:

- the compliance of the Declaration with the provisions of Article R.225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to 3° of I and II of article R.225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators, and actions relating to the main risks, hereinafter referred to as the "Information".

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

It is not our role to comment on:

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

Regulatory provisions and applicable professional doctrine

We conducted the work described below in accordance with the provisions of Articles A.225-1 of the French Commercial Code, the professional standards of the Compagnie Nationale des Commissaires aux Comptes relating to this type of engagement and in accordance with the *DPEF Audit Programme (P01.a)*.

Independence and quality control

Our independence is defined by the provisions of Article L.822-11-3 of the French Commercial Code and the Code of Ethics of the profession of statutory auditor. In addition, we have implemented a quality control system that includes documented policies and procedures designed to ensure compliance with applicable laws and regulations, ethical rules and the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this activity.

Nature and scope of our work

We planned and performed our work taking into account the risks of material misstatement of the information.

We believe that the procedures we have performed in the exercise of our professional judgment enable us to provide a moderate level of assurance.

Our work is carried out in accordance with a verification programme and the associated specified verification requirements.

- we have reviewed the activities of all the entities included in the scope of consolidation and the description of the principal risks;
- we have assessed the appropriateness of the Framework in terms of its relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, good industry practice;
- we have verified that the Declaration covers each category of information provided for in III of Article L.225-102-1 on social and environmental matters;
- we have verified that the Declaration presents the information required by II of Article R.225-105 when it is relevant to the principal risks and includes an explanation of the reasons for the absence of the information required by 2nd paragraph of III of Article L.225-102-1;
- we have verified that the Declaration presents the business model and a description of the principal risks associated with the business of all the entities included in the scope of consolidation, including, where relevant and proportionate, the risks created by its business relationships, products or services, as well as the policies, actions and results, including key performance indicators relating to the principal risks;
- we consulted documentary sources and conducted interviews to:
 - assess the process used to select and validate the main risks and the consistency of the results, including the key performance indicators selected, in relation to the main risks and policies presented, and
 - corroborate the qualitative information (actions and results) that we considered to be the most important, presented in Appendix 1. For certain risks, our work was carried out at the level of the consolidating entity; for other risks, work was carried out at the level of the consolidating entity and in a selection of entities;

- we have verified that the Declaration covers the consolidated scope, i.e. all the companies included in the scope of consolidation in accordance with Article L.223-16, with the limits specified in the Declaration;
- we familiarised ourselves with the internal control and risk management procedures implemented by the entity and assessed the data collection process aimed at ensuring the completeness and accuracy of the information;
- for the key performance indicators and other quantitative results that we considered the most important, presented in Appendix 1, we implemented:
 - analytical procedures to check that the data collected has been properly consolidated and that trends are consistent;
 - tests of detail on the basis of sampling, consisting of verifying the correct application of definitions and procedures and reconciling data with supporting documents. This work was carried out on a selection of contributing entities, namely SII France and SII Poland, and covered between 21 and 100% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Declaration in relation to our knowledge of all the entities included in the scope of consolidation.

The procedures performed for a moderate assurance engagement are less extensive than those required for a reasonable assurance engagement; a higher level of assurance would have required more extensive audit work.

Means and resources

Our work involved the skills of 3 people and took place between March and July 2024 over a total period of 2 weeks.

To assist us in our work, we called on our specialists in sustainable development and corporate social responsibility. We conducted 16 interviews with the people responsible for preparing the Declaration.

Conclusion

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

Paris, July 30, 2024

*The Statutory Auditor appointed as
an independent third party body*

RSM Paris

Régine Stephan
Audit Partner

Amandine Duquesne
CSR Director, CSR Partner

Appendix 1: Lists of information we considered most important.

Qualitative and quantitative information (including key performance indicators):

Risk and Issues	Quantitative indicators	Qualitative indicators audited
Governance	Thinking ahead to 2025	- Creation of a CSR and Climate Committee within the Group
Responsible Development	KPI: - Customer satisfaction rate - EcoVadis Responsible Purchasing Score	- Assessments as part of internal and external audits to validate the application of the LEAN-SIX SIGMA system
Fair practices and relations with stakeholders	KPI: - Percentage of employees exposed to corruption risks trained in business ethics and anti-corruption practices	- Implementation of a monitoring system for signatures to the responsible purchasing charter
Innovation	- Number of employees trained in eco-design per year	- Creation of innovative projects in association with major industrial players and supported by the State to develop the competitiveness and excellence of businesses
Asset protection and confidentiality	KPI: - Percentage of entities certified ISO 27001	- Representation of IT security by a mesh of CSSIs (Information Systems Security Correspondents)
Talent management	KPI: - Employee satisfaction (Great Place to Work) - GPTW certification renewed - Training hours / Employee	- Implementation of a policy to identify and support high-potential employees, with the creation of a "Leader For Tomorrow" group
Working condition / Quality of life at work	KPI: - EcoVadis "Social and Human Rights" score - Accidents resulting in lost time - Employees made aware of CSR Indicators: - Employees benefiting from teleworking	- Happiness Managers in certain entities
Employee relations	Indicators: - Central Works council meetings	- Company level collective bargaining at national level via negotiations with union delegates
Diversity and equal opportunities	KPI: - Breakdown of workforce by gender - Proportion of women in management bodies (gender equality index) - Recruitment of women in technical sector (production staff) Indicators: - Average total workforce (FTE)	- Setting up a support scheme for pregnant women before they go on maternity leave and on their return home
Digital ecosystem	Indicators: - Entities with links to professional associations and groups of technological experts	- Participation in Digital Clean Up Day, a digital clean-up operation aimed at raising employee awareness of the materiality and environmental impact of data transfer and storage
Philanthropic commitment	KPI: - Amounts allocated to associations / social work	- Annual mobilisation of employees in support of the Red Cross, blood donation or the Telethon and organisation of collections in branches
Climate change	KPI: - Emissions by scope (1, 2 and 3) - Purchases of eco-labelled PCs - Purchases of eco-labelled screens - Raising employee awareness of digital responsibility	- Establishment of a Decarbonisation Plan for SII France by 2030 to reduce the subsidiary's GHG emissions
Environmental management	KPI: - Energy consumed 2023	- Appointment in certain countries of a person officially responsible for environmental issues and the formal definition of policies to manage environmental challenges and reduce impacts



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