[expleo]

Sustainability Report 2025

Think bold, act reliable
expleo.com

Table of contents

Welcome to Expleo's 2025 Sustainability report. Published on a voluntary basis, this report has been developed in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

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

- United Nations Global Compact and Sustainable Development Goals
- The Universal Declaration of Human Rights
- The Global Reporting Initiative
- ISO 26000

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“Sustainable performance is the only path to long-term success.”

This year, Expleo Group publishes its second sustainability report aligned with the European Sustainability Reporting Standards (ESRS), ahead of its regulatory obligations. It marks a key milestone in our CSR journey and demonstrates our enduring commitment to transparency, accountability and continuous improvement.

The world we operate in is undergoing profound and rapid change. Climate change, geopolitical uncertainty, technological acceleration and evolving societal expectations are reshaping the responsibilities of companies across all sectors. At the same time, sustainability-related regulations and reporting requirements are becoming more structured, demanding greater transparency, accountability and long term vision. In this environment, Expleo continues to adapt with a clear objective: to support our clients in their transformations while acting as a responsible and committed global engineering, technology and consulting partner.

Over the past year, we have continued to translate our commitments into concrete and measurable actions. A key highlight is the certified significant reduction in our carbon footprint achieved this year. This progress reflects sustained efforts across the Group, including more responsible travel practices, improved energy efficiency, and the active engagement of our teams worldwide. While we recognise that the journey ahead remains demanding, this reduction is a clear demonstration of our ability to deliver tangible results when ambition is paired with disciplined execution.

Our CSR approach extends well beyond environmental performance. We are committed to fostering an inclusive and ethical working environment, safeguarding data and integrity, and strengthening responsible governance across all our activities. Our people remain at the heart of this ambition, and their engagement is a central driver of our progress.

Looking ahead, expectations from regulators, clients and society will continue to rise. Expleo is determined to respond with the same spirit of continuous improvement that defines our culture. This report reflects both our progress and our convictions: sustainable performance is the only path to long-term success, for our Group and for the ecosystem in which we operate.

About Expleo

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

As a responsible and diverse organisation, Expleo is committed to doing business with integrity and working towards a more sustainable and secure society. Expleo boasts an extensive global footprint, powered by 17,000 highly-skilled experts delivering value in 29 countries.

Our mission

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

Our vision

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

Our values

Courage | Excellence | Collaboration | Respect | Accountability

Our ways of working

Autonomy & Support | Performance & Responsibility | Expertise & Creativity | Local & International

General information [ESRS 2]

1.1 Basis for preparation

1.1.1 Basis for preparation of the sustainability statement [BP-1]

This document serves as the Expleo Group's Consolidated Sustainability Reporting for 2025, capturing the group's position as of 31 December 2025.

Although Expleo is expected to be subject to the CSRD as part of wave 2, we have voluntarily prepared this report on the basis of the European Sustainability Reporting Standards (ESRS) framework specifications. The present report structure conforms to ESRS 1 – section 8. Presentation requirements and structure of the sustainability statement.

The scope of consolidation for this sustainability report is the same as that of Expleo's financial statements, providing a comprehensive overview of the organization's performance across environmental, social, and governance metrics. All data presented reflects the Group's operations, including its countries and affiliates, as on 31 December 2025, unless otherwise specified in the text of this report.

During the 2025 fiscal year, the company did not undergo any significant changes to its organizational scope, nor did it make any significant acquisitions or divestments. The company merely closed certain offices in Finland and Norway and opened a new site in Saudi Arabia as part of normal, non-substantial business developments.

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

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

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

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

Value chain estimation, sources of estimation and outcome uncertainty

Whenever possible, Expleo uses value chain specific data. When information is not available for a certain scope or for certain quantitative metrics related to its value chain, Expleo may use estimates or proxies it considers relevant to provide a meaningful evaluation. In such a case, pertinent explanations are presented by the concerned disclosure with the objective of enabling the reader to get an appreciation of the degree of accuracy that would result from their use. When relevant, it may also include a description of proposed actions aimed at improving accuracy in the future.

Changes in preparation or presentation of sustainability information

In preparing this sustainability statement, Expleo applied the simplified ESRS (Nov 2025) qualitative characteristics of information, including usefulness and fair presentation. Disclosures are limited to information that is decision-useful for primary users and linked to Expleo's material impacts, risks and opportunities.

Where quantitative information is not sufficiently reliable, Expleo provides qualitative explanations and outlines actions to improve data quality over time. Sustainability information is reported at group level, unless there are material differences across geographical areas, entities or stages of the value chain that require disaggregation in order to ensure a fair presentation. Expleo determines the level of aggregation based on the significance of IROs in internal management. Disaggregated information is disclosed where necessary to ensure that significant impacts, risks and opportunities are not overlooked.

However, as we apply the CSRD/ESRS framework ahead of regulatory compliance, there may still be gaps in the completeness of application.

Reporting errors in previous periods

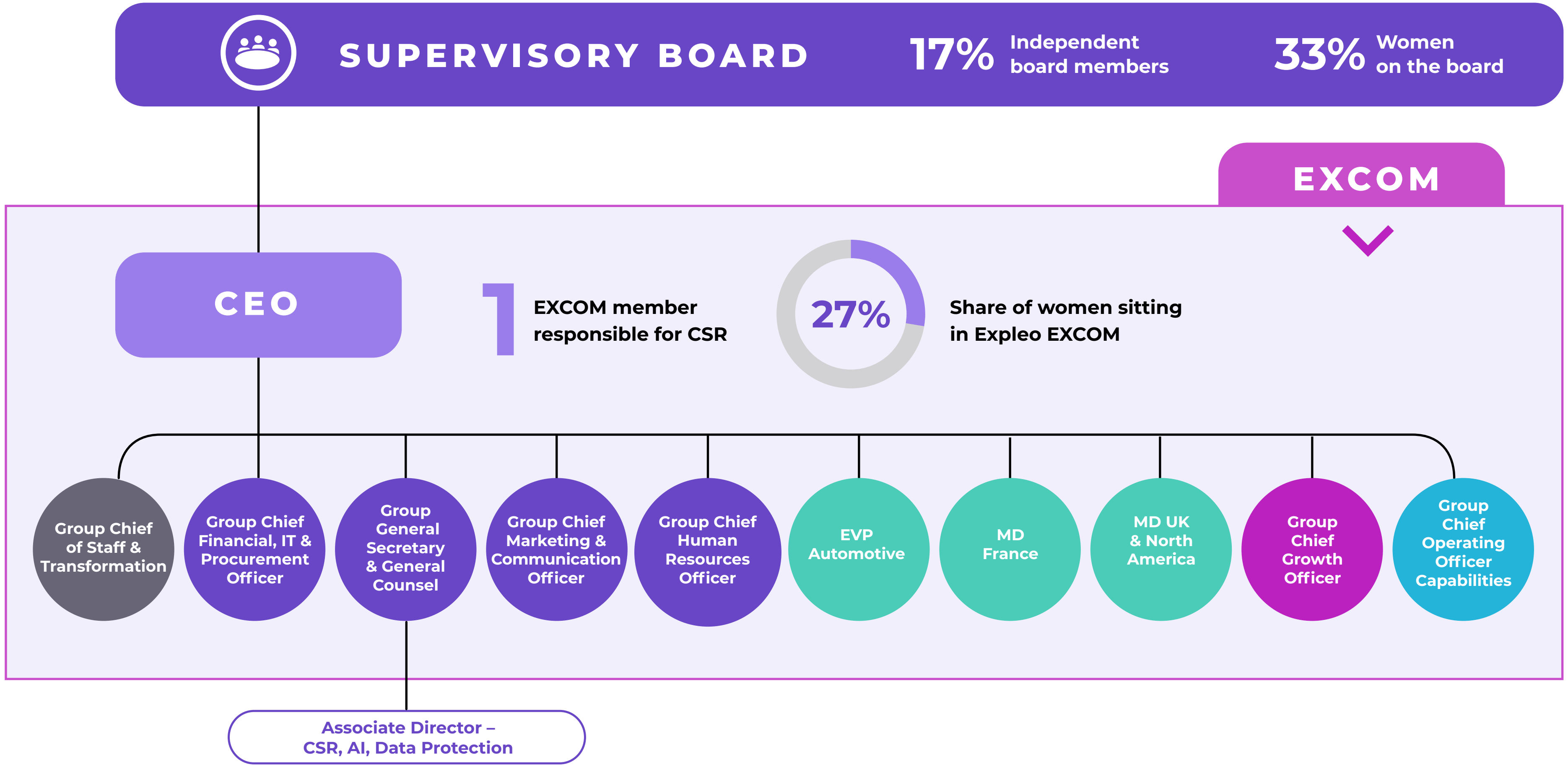
Expleo has not detected any errors in previous publications.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

Cross-reference tables are presented in the appendix for GRI and UN SDGs.

Expleo has been a signatory to the United Nations Global Compact since 2011 and has been following its ten universal principles. We use the UN's Sustainable Development Goals (SDGs) as a framework to demonstrate our contribution to sustainability and catalyse our innovation process. In this way, we are aligning with worldwide efforts to create a greener, safer and better tomorrow.

1.2 Governance



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

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

As of 31 December 2025, the **Supervisory Board,** comprised of one independent member, four members representing the majority shareholder Ardian, and one member representing the minority shareholder Assystem, plays a key role in monitoring and advising the Executive Management Board (EXCOM) on the Group's strategy, its business activities, and sustainability-related issues The Supervisory Board operates three committees: an audit committee, a remuneration, and a strategic committee.

The **Executive Management Board (EXCOM),** headed by the CEO and which includes 10 senior executives, is responsible for designing and executing the Group's business strategy, including sustainability as a key driver of growth. It is structured to steer the company's development, with a focus on strategic vision and operational implementation.

The board's gender diversity is 33% for the Supervisory Board and 27% for the EXCOM.

Expertise and skills on sustainability matters

The shared training regarding sustainability matters of EXCOM members include:

- Expleo's mandatory training programme, that includes up-to-date information in four modules: Competition law, Data protection, Information security, Anti-bribery and anti-corruption. The aim of this training is to ensure compliance with the laws, regulations, standards, and ethical practices applicable to Expleo's organisation and sector.

Expleo ensures that its EXCOM is informed about CSR through the CSR Director who reports directly to the General Secretary (EXCOM member). The General Secretary supervise the CSR projects and informs to the Supervisory Board in compliance with regulation. This ensures that sustainability considerations are integrated into the company's highest-level decision-making processes.

The EXCOM delegates to the CSR Director the role of coordinating collective actions and ensuring successful execution of the sustainability strategy and reporting.

The CSR Director has a team consisting of two CSR Officers, one dedicated to Social Responsibility & Accountability and a second officer dedicated to Environment Sustainability & Business Conduct. The team works with correspondents across various departments and countries, who are responsible for collecting sustainability indicators, contributing to group CSR programs, and implementing local initiatives.

1.2.2 Integration of sustainability-related performance in incentive schemes [GOV-2]

Expleo has established incentive schemes that link sustainability performance to the compensation of key executives. The variable remuneration of the EXCOM members is linked to a grading from a globally recognised standardised sustainability assessment which includes specific sustainability-related KPI's, with a significant proportion concerning climate-related objectives such as reducing greenhouse gas emissions.

For the CEO, 10% of variable remuneration is dependent on achieving sustainability-related objectives in 2025. Similarly, other members of the EXCOM have between 10% and 30% of their variable remuneration linked to sustainability-related performance, ensuring that leadership is aligned with the company's sustainability goals. It reflects Expleo's commitment to embedding ESG criteria into its core governance and performance structures.

These sustainability-related incentives are cascaded down to around 200 executive roles grouped together as managers' council.

1.2.3 Statement on due diligence [GOV-3]

Expleo has implemented a robust and ongoing due diligence process that identifies, assesses, prevents, mitigates, monitors, and accounts for actual and potential adverse impacts on people, the environment, and good governance across our own operations and the value chain. Expleo's due diligence system is embedded in our governance and sustainability strategy and overseen by the EXCOM.

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

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

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

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

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

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY REPORT
a) Embedding due diligence in governance, strategy, and business model	1.1.1 Basis for preparation of the sustainability statements [BP-1] 1.2.1 The role of the administrative, management, and supervisory bodies in relation to sustainability [GOV-1] 1.2.2 Integration of sustainability-related performance in incentive schemes [GOV-2] 1.2.3 Statement on due diligence [GOV-3] 1.2.4 Risk management and internal controls over sustainability reporting [GOV-4] 1.3.1 Strategy, business model and value chain [SBM-1]. 1.3.3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects [SBM-3] 1.3.4 Description of the processes to identify and assess material IROs and material information to be reported [IRO-1] 1.3.5 Material IROs and disclosure requirements included in the sustainability statement [IRO-2]
b) Engaging with affected stakeholders in all key steps of the due diligence	1.3.2 Interests and views of stakeholders [SBM-2] 1.3.4 Description of the processes to identify and assess material IROs and material information to be reported [IRO-1] 3.1.2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy [S1-2]
c) Identifying and assessing adverse impacts	1.3.3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects [SBM-3] 1.3.4 Description of the processes to identify and assess material IROs and material information to be reported [IRO-1] 1.3.5 Material IROs and disclosure requirements included in the sustainability statement [IRO-2]
d) Taking actions to address adverse impacts	2.2.5 Actions and resources in relations to climate change mitigation and adaptation [E1-5] 2.3.2 Actions and resources related to the resource use and circular economy [E5-2] 3.1.3 Actions and resources related to own workforce [S1-3] 4.1.2 Actions related to business conduct [G1-2]
e) Tracking the effectiveness of these efforts and communicating	1.5 Metrics and targets 2.2.6 Targets related to climate change [E1-6] 2.2.7 Energy consumption and mix [E1-7] 2.2.8 Gross Scope 1,2,3 GHG emissions [E1-8 2.3.3 Targets related to resource use and circular economy [E5-3] 2.3.4 Resource inflows [E5-4] 2.3.5 Resource outflows [E5-5] 3.1.4 Targets related to own workforce [S1-4] 3.1.5 Characteristics of the undertaking's employees [S1-5] 3.1.6 Characteristics of non-employees in the undertaking's own workforce [S1-6] 3.1.7 Diversity metrics [S1-8] 3.1.8 Adequate wages [S1-9] 3.1.9 Social protection [S1-10] 3.1.10 Persons with disabilities [S1-11] 3.1.11 Training and skills development metrics [S1-12] 3.1.12 Health and safety metrics [S1-13] 3.1.13 Work-life balance metrics [S1-14] 3.1.14 Remuneration metrics [S1-15] 3.1.15 Incidents of discrimination and other human rights incidents [S1-16] 4.1.3 Targets related to business conduct [G1-3] 4.1.4 Metrics related to corruption or bribery [G1-4] 4.1.5 Metrics related to payment practices [G1-6]

1.2.4 Risk management and internal controls over sustainability reporting [GOV-4]

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

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

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

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

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

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

1.3 Strategy

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

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

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

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

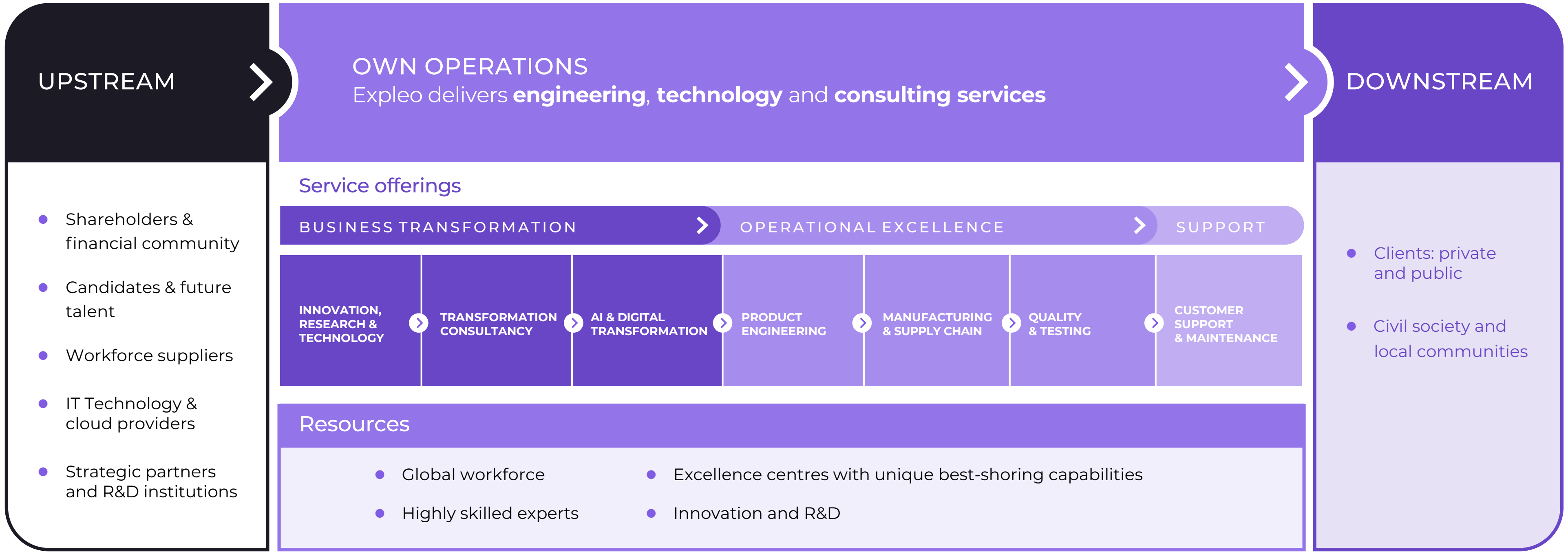
These services are designed to address the evolving needs of industries while aligning with global sustainability goals. The company's approach integrates technology, expertise, and industry insights to drive efficiency, reduce environmental impact, and enhance customer value.

The trusted partner of leading companies across key industries

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

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

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



Expleo builds on its capitals to create value for its stakeholders

OUR CAPITALS

HUMAN
- Qualified and diverse teams in 29 countries
- 17,000 employees
- 29.5% women (27% at EXCOM level)
- Average age: 37 years old
- Hires >45-years-old: 12.6%

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

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

NATURAL
- Expleo Net-Zero trajectory and plan
- 13,439 MWh consumed for operations (Scopes 1 and 2)
- 54% of total energy from renewable resources
- 751 m³ fuel consumed by the car fleet
- Environmental Management System deployed

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

3 CORE SERVICES

Business transformation | Operational excellence | Support

DELIVERED BY

Engineering | Technology | Consulting

SUPPORTED BY

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

A GROUP CSR STRATEGY

Four pillars

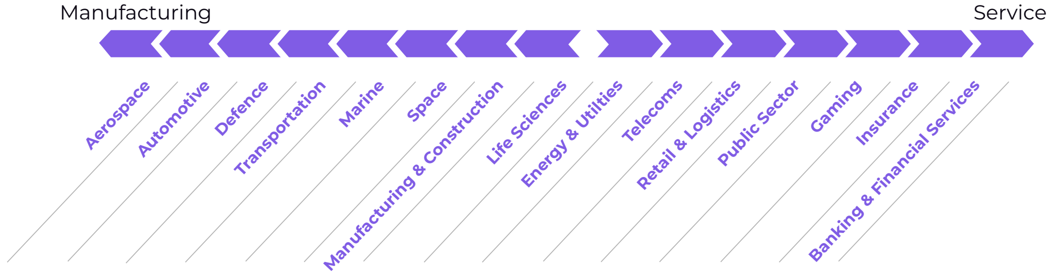
Innovation for Sustainability

Environment

Human Resources and Ethics

Twelve commitments

SILVER | Top 15% ecovadis Sustainability Rating JAN 2026



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

OUR VALUE CREATION AND IMPACTS

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

INTELLECTUAL
- 22 hours training per employee
- 94% employees trained
- Updated Sustainability training

SOCIAL & RELATIONSHIPS
- 93% overall client satisfaction
- 95% of sites are ISO 9001 certified
- Our major suppliers to be annually assessed through a CSR performance evaluation
- 41 Net Promoter Score (Industry benchmark = 23)
- Cyber Essentials Certified

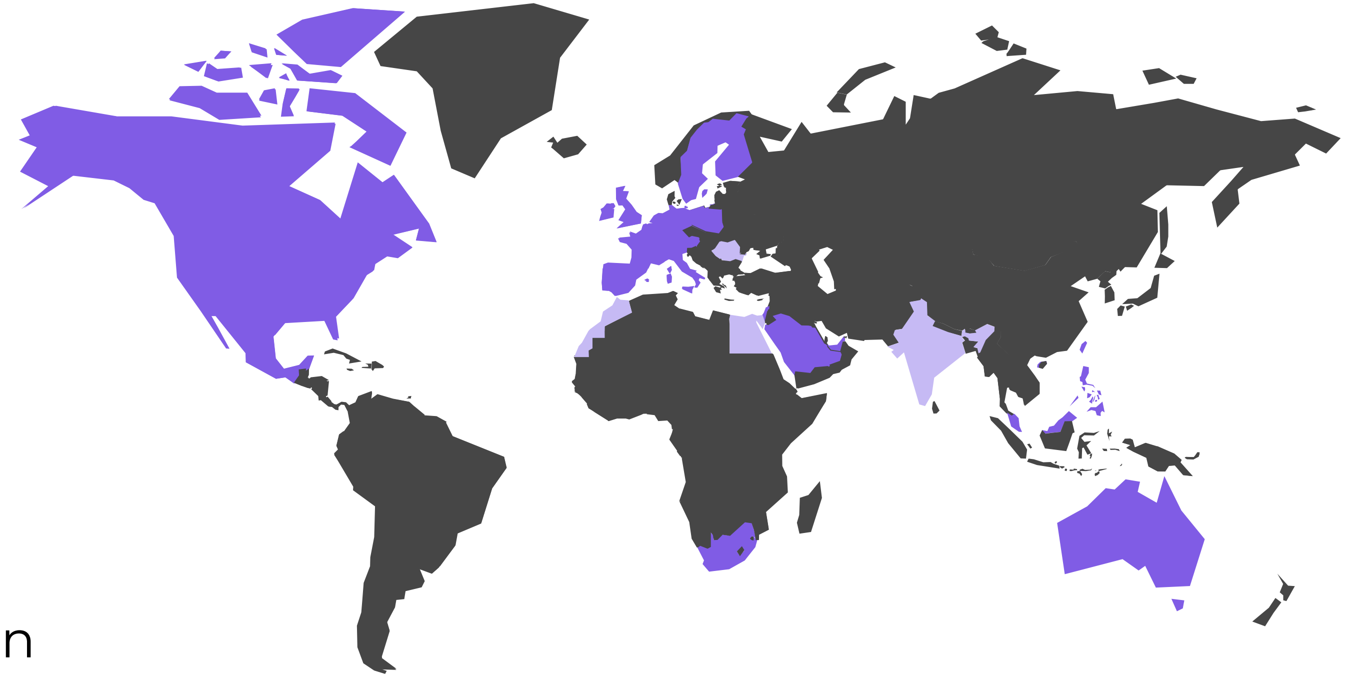
NATURAL
- Carbon footprint (market-based): 22,452 tCO_2e
- 23.7% CO_2 reduction vs 2024
- 17.45 tCO_2 per m€ revenue
- 222 tonnes of waste
- 27% of sites are ISO 14001 certified, including Expleo HQ

FINANCIAL
- €1.3bn in turnover
- €132m in EBITDA
- Solid growth and future perspectives
- Share of environmentally sustainable business activities: 25.42%

Strategically positioned to build value

With 17,000 employees across 29 countries, we're as global and local as customers need us to be:

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



A global footprint in 29 countries

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

Excellence centres in 4 countries

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

17,000+
innovation-driven experts

France	40%
UK & Ireland	24%
Germany, Austria & Switzerland	19%
India	6%
North America (US, Canada & Mexico)	4%
Rest of the world	7%

€1.3 bn
2025 revenue

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

(expleo)

Think bold, act reliable

A strong network of high-value-adding subsidiaries

CONSULTING

MOORHOUSE AN EXPLEO COMPANY

trissential an expleo company

UMS+

INDUSTRIAL EXCELLENCE

SILVER ATENA an expleo company

STIRLING DYNAMICS an expleo company

AEROTEC & CONCEPT an expleo company

Expleo Plastic Solutions

Expleo's CSR value proposition

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

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

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

Innovate sustainably, grow responsibly

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

Doing business with integrity is at the very core of Expleo's values and is central to building trust-based relationships with our customers. We continued to execute global programmes to this effect delivered by dedicated departments within the General Secretary. **We are also committed to our teams' well-being** as we promote a healthy work-life balance – including the right to disconnect – and strive to support our employees through life-changing events.

Innovation for Sustainability model

At Expleo, we believe that innovation is about embedding sustainability at the core of every project we design and deliver.

We are convinced that sustainable innovation is a strategic lever for competitiveness, enabling us to create value for our clients while engaging and empowering our talent. By integrating sustainability into each innovation – through life cycle assessment, energy optimization, eco-design, *and social assessment* – we strive to be a high value-added partner, supporting the transition toward more resilient, low-carbon, and regulatory-compliant business models.

Our employees are our biggest assets at the heart of our success and performance as a business. We want them to feel like they all share one common culture and similar values. Sustainable innovation is a key driver of attractiveness and employee engagement, giving meaning to our work and strengthening our employer brand.

What does it mean to embed sustainability into innovation?
At Expleo, we promote a systemic approach: integrating sustainability from the creation of the project, through design phase and by measuring overall performance across technical and environmental dimensions, and steering continuous improvement trajectories.

This vision drives our ambition to make sustainability a mandatory criterion for all innovation projects. Beyond methodologies, what truly defines Expleo is how this ambition translates into tangible innovation projects addressing major global challenges.

Doing business with integrity lies at the heart of Expleo's values and is essential for building long-lasting, trusting relationships with our clients. This is why we are implementing this new strategy in Expleo France first. We believe that innovation materializes through the development of prototypes and proof-of-concepts. This is why our two InnovLabs, located in Saint-Quentin-en-Yvelines and Toulouse, are fully integrated into our sustainable innovation strategy. These InnovLabs offer collaborative environments by supporting our engineers and young PhD students to develop client and innovation projects. They also serve as spaces to welcome our clients.

Artificial Intelligence is a key innovation driver at Expleo. We have chosen to integrate AI responsibly into our projects. Our approach is to use AI as a means to serve project goals, rather than as an end in itself. Its use is systematically assessed and implemented when it provides clear added value. To minimize its environmental footprint, we rely on eco-design principles and recognized frameworks.

Expleo's sustainable innovation strategy reflects its core values:

- courage, by continuously challenging ourselves and evolving our process;
- excellence, by constantly seeking ideas, technologies and concepts that contribute positively to society;
- collaboration, by leveraging the strength of our talents to advance projects;
- respect, by promoting both environmental and social responsibility;
- and accountability, by setting ambitious goals for sustainable innovation.

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

7 AFFORDABLE AND CLEAN ENERGY

ExpleoValeria
A next-generation digital twin platform that optimises the performance and energy efficiency of heating, ventilation and air-conditioning systems (HVAC).

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

ExpleoSteffi
Life Cycle Assessment (LCA) applied to the design of an autonomous freight wagon (Winner of the 'Coup de Cœur' at the SIFER 2025 Railway Innovation Awards).

11 SUSTAINABLE CITIES AND COMMUNITIES

ExpleoDita
A digital twin to improve the quality of life for city residents by facilitating the tests of new urban solutions to traffic congestion and associated pollution.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

ExpleoScarlet
An eco-design web application to assess supply chain vulnerability due to climate change and sustainable-related hazards.

13 CLIMATE ACTION

ExpleoGrace
This is a web-based application designed to manage actions and monitor greenhouse gas emission trajectories designed in compliance with the GHG Protocol and SBTi standards.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

ExpleoJuria
A proactive legal chatbot that deciphers local documents and provides simple answers to complex legal questions.

1.3.2 Interests and views of stakeholders [SBM-2]

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

Internal Stakeholders

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

External Stakeholders

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

Stakeholder Dialogue and Integration

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

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

1.3.3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects [SBM-3]

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

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

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

- Cybersecurity represents a financial and reputational risk in case of cyber-attacks.
- Research and Development presents both a financial opportunity when developing new solutions for clients, and a financial risk, such as losing market share if there is a lack or absence of positioning on research and innovation activities.
- Expleo has identified the efficient and ethical use of AI as a key driver for developing responsible, high-value solutions (transparency, accountability, security and data protection). At the same time, a failure to adopt a sufficiently innovative approach to AI for clients can result in a loss of competitiveness in a rapidly evolving market.

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

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

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

Impacts

ESRS	SUB-TOPIC	MATERIAL IMPACTS		TIME HORIZONS*	VALUE CHAIN
E1 Climate change	• **Energy**	I-	Climate change impact via GHG emissions (Scope 1 and 2) generated by energy consumption of offices and facilities	ST, MT, LT	Own operations
	• **Climate change mitigation**	I-	Climate impact through Scope 3 emissions from downstream use of products and services	ST, MT, LT	Upstream, Own operations & Downstream
	• **Climate change mitigation & Energy**	I-	Negative impact on climate change due to energy consumption of data centres and cloud services	MT, LT	Upstream & Own operations
E5 Circular Economy	• **Resource inflows**	I+	Eco-design and delivery of services to limit resource use by its clients	ST, MT, LT	Downstream
S1 Own workers	• **Working conditions**	I+	Enhanced working conditions and employee development	ST, MT, LT	Own operations
	• **Health & Safety**	I-	Exposure of employees to health and safety injuries, illnesses and incidents in their workplace	ST, MT, LT	Own operations
Entity specific	• **Cyber security**	I-	Data security and data protection impact (including personal data)	ST, MT, LT	Own operations & Downstream
	• **AI Sustainable innovation**	I+	Innovative solutions powered by efficient and ethical use of AI	ST, MT, LT	Own operations

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

Risks & opportunities

ESRS	SUB-TOPIC	RISKS & OPPORTUNITIES		TIME HORIZONS*	VALUE CHAIN
E1 Climate change	• **Climate change mitigation** • **Climate change adaptation**	O	Opportunity to gain market share by helping customers mitigate climate change.	ST, MT, LT	Own operations & Downstream
E5 Circular Economy	• **Circular Economy**	O	Opportunity to gain market share by helping customers to increase their circular economy / eco-design / digital sobriety, improving their environmental footprint	ST, MT, LT	Downstream
S1 Own workers	• **Working conditions**	R	High turnover of the employees/voluntary attrition	ST, MT, LT	Own operations
	• **Working conditions**	O	Improved financial performance for the Group due to enhanced employee development and fulfilment	MT, LT	Own operations
G1 Business conduct	• **Business Conduct**	R	Data security and data protection risk (including personal data)	ST, MT, LT	Own operations & Downstream
	• **ESG performance**	O	Improved trust and reputation through ESG certification and external ratings	ST, MT, LT	Own operations
Entity specific	• **Cybersecurity**	R	Financial losses and reputational effect of cyber-attacks	ST, MT, LT	Own operations & Downstream
	• **Sustainable innovation**	R	Risk of market share loss due to limited innovation positioning on AI solutions for our clients	ST, MT, LT	Own operations
	• **R&D**	O	Business growth opportunity from scaling efficient AI-based solutions	ST, MT, LT	Own operations

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

1.3.4 Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported [IRO-1]

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

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

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

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

As recommended by EFRAG’s “Materiality Assessment Implementation Guidance,” the project was divided into three phases.

Phase 1 – Identification of potential IROs universe
First, a precise understanding of the Expleo context has been obtained through document review and corporate workshops. This enabled the creation of a universe of prequalified IROs prior to assessment.

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

Expleo identified 44 IROs, of which 20 impacts and 24 risks & opportunities.

Phase 2 – External stakeholders‘ consultation
Expleo selected a representative group of key external stakeholders and report users, to perform the IRO qualification and assessment.

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

Phase 3 – Assessment of material IROs and consolidation
Expleo implemented a scoring of each IRO‘s materiality to determine which ones were material. Then, it aggregated the results into macro sustainability matters.

The assessment methodology used is aligned with the definitions in ESRS 1, references 3.1 to 3.3:

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

Materiality map of Key Sustainability Topics

Expleo's 2025 DMA update confirmed material sustainability matters under ESRS E1 (Climate Change), ESRS E5 (Resource Use & Circular Economy), ESRS S1 (Own Workforce) and ESRS G1 (Business Conduct), as well as entity-specific topics related to cybersecurity, data protection and AI-driven innovation. Each IRO with a final rating equal to or greater than 2, on a scale of 0 to 4, was considered material.

With this approach, 17 IROs were classified as material, 8 for their impacts and 9 for their risks or opportunities, from 4 ESRS topical standards:

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

Environment
Social
Business conduct
Entity-specific

MATERIAL FROM FINANCIAL PERSPECTIVE

- S1 **High turnover of employees**
- G1 **Business ethics**
- G1 **ESG certifications and external ratings**

MATERIAL FROM BOTH PERSPECTIVES

- E1 **Climate change mitigation for our clients and our own operations**
- E5 **Eco-designed solutions reducing Clients environmental footprint**
- S1 **Enhanced working conditions and employee development**
- ES **Data security and data protection**
- ES **Innovative solutions powered by efficient and ethical AI**

MATERIAL FROM IMPACT PERSPECTIVE

- E1 **Energy consumption of data centres and cloud services**
- S1 **Health and safety incidents**

ESRS	IROs		SECTION
E1 Climate change	I-	Climate change impact via GHG emissions (Scope 1 and 2) generated by energy consumption of offices and facilities	2.2.7 2.2.8
	I-	Climate impact through Scope 3 emissions from downstream use of products and services	2.2.8
	O	Opportunity to gain market share by helping customers mitigate climate change.	2.2.3
	I-	Negative impact on climate change due to energy consumption of data centres and cloud services	2.2.7 2.2.8
E5 Circular Economy	I+	Eco-design and delivery of the services to limit the resources use by its clients	2.3.2 2.3.3
	O	Opportunity to gain market share by helping customers to increase their circular economy / eco design / digital sobriety, improving their environmental footprint	2.3.2 2.3.3
S1 Own workforce	I+	Enhanced working conditions and employee development	3.1.3 3.1.11
	I-	Exposure of employees to health and safety injuries, illnesses and incidents in their workplace	3.1.3 3.1.15
	O	Improved financial performance for the Group due to enhanced employee development and fulfilment	3.1.3 3.1.8
	R	High turnover of the employees / voluntary attrition	3.1.5
G1 Business Conduct	R	Financial losses and reputational damage from breaches of ethical rules (corruption, fraud, bribery, anti-competitive practices, ...)	4.1.2 4.1.4
	O	Improved trust and reputation through ESG certification and external ratings	1.3.1
Entity specific	R	Financial losses and reputational damage from cyber attacks	1.3.3 4.1.1
	O	Innovative solutions powered by efficient and ethical use of AI	1.3.3 4.1.1
	O	Business growth opportunity from scaling efficient AI-based solutions	1.3.3 4.1.1
	R	Risk of market share loss due to limited innovation positioning on AI solutions for our clients	1.3.3 4.1.1
	I-	Data security and data protection impact (including personal data)	1.3.3 4.1.1

1.3.5 Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement [IRO-2]

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

The process was as follows:

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

The disclosure requirements (DR) selected can be found in the appendix p.53 – List of material Disclosure Requirements Based on the Double Materiality Assessment.

1.4 General Disclosure Requirements (‘GDR’) for policies, actions, metrics and targets

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

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

1.5 Metrics and targets [DGR-M, GDR-T]

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

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

Expleo's CSR strategy is detailed in its "Ambition 2025" plan, in which Expleo sets out its objectives and key performance indicators to measure progress.

The plan is organised into four pillars, reflecting the four components of Expleo's CSR value proposition, 'innovate sustainably, grow responsibly.' Comprising the pillars are 12 commitments. For each commitment, Expleo specifies its corresponding "Ambition 2025" objectives and indicators.

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

Environmental information

2.1 Voluntary reporting of environmentally sustainable business

Associated IRO:

O Opportunity to gain market share by helping customers to mitigate climate change

O Opportunity to gain market share by helping customers to increase their circular economy / eco-design / digital sobriety, improving their environmental footprint

For the 2025 financial year, Expleo has voluntarily measured the proportion of its turnover derived from services associated with economic activities considered environmentally sustainable, using the European Union Green Taxonomy as a methodological reference framework[1].

This disclosure is based on Expleo's internally defined Sustainable Business Reporting methodology and is intended to enhance transparency regarding the environmental contribution of the Group's activities. It does not constitute formal EU Taxonomy reporting under the delegated acts. The following methodology has been used for this statement:

Reporting scope and methodology
This voluntary reporting covers the entirety of Expleo Group's activities and legal entities worldwide to highlight its dedication to sustainability practices and demonstrate transparency and accountability as a responsible and sustainable business partner.

- **EU Taxonomy regulatory framework**

  The EU Taxonomy regulatory framework is used as basis for the voluntary reporting on environmentally sustainable business activities. Expleo's voluntary report does not constitute taxonomy reporting as per the requirements of the delegated acts.

  Expleo will in future report separately according to the EU Green Taxonomy regulation as part of the Corporate Sustainability Reporting directive (CSRD) requirements.

- **United Nations Sustainable Development Goals (SDGs)**

  Expleo uses the UN's Sustainable Development Goals (SDGs) as a framework by which to guide our contribution to sustainability.

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

Expleo supports and performs activities that facilitate the 'greening' or emission reduction of other business activities, for example the development of technologies that lead to a significant reduction in emissions in other sectors, the electricity production using wind turbines or solar panels, pollution prevention, low-carbon transport, production of electric batteries, through its engineering & industrials services, and technology & consulting services.

Each service is evaluated for material contribution to sustainability outcomes. Business activity is assessed based on the EU Green Taxonomy activity descriptions and grouped under the applicable UN SDGs.

Business Activity Qualification
Qualification of activities is determined by analysing both the nature of the service delivered and the customer's economic activity, based on the EU NACE classification. Activities linked to sectors not covered by the EU Taxonomy or explicitly excluded under Expleo's methodology are not considered qualified.
Environmental sustainability is assessed through a structured, stepwise approach aligned with the methodology document, including:

- identification of qualified activities
- assessment of substantial contribution to a single predominant environmental objective
- verification of compliance with Do No Significant Harm (DNSH) criteria
- confirmation of adherence to minimum social safeguards

Excluded activities

Industries excluded from Expleo's environmentally sustainable business activity reporting are:

- Fossil fuel (coal, oil, and gas) sector: This includes activities such as exploration, mining, extraction, production, processing, storage, refining, or distribution Chemicals production activities: falling under NACE code 20.2
- Manufacture of pesticides and other agrochemical products
- Controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)
- Cultivation and production of tobacco

In 2025 Expleo's sustainable business activities remained stable at 25.42% compared to 25.76% in 2024 (-0.34pp).

Considering the circumstances of 2025 stagnant revenue growth and current business prospects, Expleo has set a target for 2026 to 25.80% and for 2030 at 28.00%.

The target for 2030 reflects Expleo's commitment to increase its share of qualified activities and in particular, the company sees opportunities for further development in services and solutions for "climate change adaptation" and the "circular economy".

SHARE OF BUSINESS ACTIVITY TURNOVER

	2025
Environmentally sustainable business activities	25.42%
Activities in qualified sectors	99,52%
Activities in excluded sectors	0,48%

2.2 Climate change [E1]

Associated IRO:

I- Climate change impact via GHG emissions (Scope 1 and 2) generated by energy consumption of offices and facilities

I- Climate impact through Scope 3 emissions from downstream use of products and services

I- Negative impact on climate change due to energy consumption of data centres and cloud services

O Opportunity to gain market share by helping customers mitigate climate change

Strategy

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

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

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

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

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

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

3 – Promoting sustainable mobility

- Greening the company vehicle fleet

  Expleo is gradually decarbonising its car fleet, with ongoing efforts to transition to 100% zero-emission company vehicles by 2030.

- Implementing a sustainable business travel policy

  The Group Travel Policy encourages remote meetings where possible and opts for more eco-friendly transportation methods when travelling is necessary.

- Raising awareness and helping employees to reduce commuting emissions

4 – Integrating carbon criteria in the Group procurement process
Expleo is committed to collaborating with suppliers, particularly those offering digital and cloud-based solutions, to ensure alignment with its sustainability goals.

5 – Supporting clients to reduce their own emissions
Expleo offers a large range of services to assist its clients in their environmental programs to reduce their CO_2 emissions.

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

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

In 2025, Expleo remained on track to achieve its objectives and the main progress in implementing the transition plan is detailed in [E1-5].

2.2.2 Identification of climate-related risks and scenario analysis [E1-2]

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

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

Material Risks Related to Climate Change
Expleo has identified and classified climate-related risks into two primary categories:

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

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

Expleo has updated its a double materiality assessment, collaborating with a neutral third party to engage stakeholders in the evaluation. This materiality assessment process is described in 1.3.3.

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

- Own operations across 29 countries.
- Upstream suppliers, particularly in third-party employment, IT, financial services, and facilities.
- Downstream customers across the main business sectors, including aerospace, automotive, BFSI, and energy.

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

These include:

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

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

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

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

2.2.3 Resilience in relation to climate change [E3]

Expleo has conducted a prospective study of its global vulnerabilities to climate-related hazards along its value chain, aiming at identifying the main physical risks through climate scenario projections and the identification of high-level adaptation recommendations.

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

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

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

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

Based on their locations:

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

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

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

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

The resilience analysis, scope, process and results are described in 2.2.2.

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

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

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

Impact, risk and opportunity management

2.2.4 Policies related to climate change mitigation and adaptation [E1-4]

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

- **Emissions reduction targets validated by the Science Based Targets initiative (SBTi)**
  Expleo commits to achieve Net-Zero Greenhouse Gas Emissions across the value chain by 2040.
- **The deployment of renewable energies**
  Expleo is committed to sourcing 100% of the energy used across its group-wide operations from renewable sources by 2030.
- **The improvement of Energy Efficiency**
  It applies to all sites to reduce consumption intensity, targeting less than 10 MWh per million euros of revenue by 2025.
- **The promotion of Sustainable Mobility**
  It concerns the company car fleet, business travel and employee commuting. It aims to reach a 100% zero-emission company car fleet by 2030 and promote remote work whenever possible or sustainable transportation means.
- **The Innovation for Sustainability**
  It is directed towards developing solutions for customers that substantially contribute to climate change mitigation and adaptation, such as zero-emission vehicles (electric, hydrogen), renewable energy and energy efficiency for physical and digital systems, aligning with EU Taxonomy criteria.
- **The Sustainable Procurement and Supplier Engagement**
  It seeks to embed environmental considerations into supplier relationships, requiring compliance and performance assessment (including certifications, audits, and scorecards) across suppliers globally, overseen by the Procurement function.

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

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

2.2.5 Actions and resources in relation to climate change mitigation and adaptation [E1-5]

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

Energy Efficiency and Renewable Energy
Expleo has continued to implement energy efficiency measures at all sites and purchase 100% renewable electricity in France, Germany, the UK, Ireland, and Austria, with the result that over 50% of our global energy consumption comes from renewable sources, ahead of our 2025 goal.

Sustainable Mobility

- **Greening the car fleet:** Expleo is working with its providers to replace thermal cars with zero or low-emission vehicles. As part of this effort, electric and hybrid vehicles are now available in all company car categories. In 2025, the share of low or zero-emission vehicles had increased to 41% of the total car fleet, up from 33% the previous year.
- **Reducing business travel and commuting emissions:** Expleo Group Travel Policy established in 2022 commits employees to reducing business travel by only travelling when necessary and to opting for more eco-friendly transportation methods, as using train rather than plane for journeys of under 3.5 hours, or economy class flights. Additionally, the company sensitises employees about eco-driving practices and promotes solutions to reduce mobility emissions or kilometres driven, such as implementing home office and remote meetings. An initiative prompted by a customer involved the externalisation of tools, allowing employees to work remotely from supplier locations or home, thereby reducing travel and associated emissions.

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

Expected GHG Emission Reductions
Expleo will continue to implement its Transition plan (see E1-1) to achieve its GHG emissions reduction targets (see E1-6).

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

Metrics and targets

2.2.6 Targets related to climate change [E1-6]

To demonstrate its commitment to climate change mitigation, Expleo Group Environmental Policy initially set very ambitious goals to reduce emissions by 50% by 2025 compared to 2023 levels and achieve net-zero by 2030.

Following a rigorous review and validation process, Expleo has obtained validation by the Science Based Targets initiative (SBTi) of the following science-based targets, including the ambition to achieve net-zero emissions by 2040:

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

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

GHG Emissions Inventory and SBTi Target Boundaries

- Expleo's GHG emissions inventory includes the same organisational consolidation scope (operational control) as that of the financial statements and all applicable direct and indirect greenhouse gas emissions occurring in its value chain, according to the Scopes 1, 2 and 3 defined by the GHG Protocol Corporate Accounting and Reporting Standard, as described in [E1-8].
- The method used to calculate the Scope 2 GHG emissions included in the SBTi targets is the market-based method.
- The reduction targets do not include GHG removals, carbon credit or any avoided emissions as a means of achieving the targets.
- In accordance with the latest SBTi's Net-Zero Standard, Expleo has set its near-term and long-term targets' boundaries as shown in the next table.

GHG INVENTORY BREAKDOWN	BASE YEAR 2023 Minimum boundary emissions (tCO_2e)*	SBTI TARGETS COVERAGE: NT-ABS1 97.23% of Scope 1&2 minimum boundary emissions	SBTI TARGETS COVERAGE: NT-INT1 90.95% of Scope 3 minimum boundary emissions	SBTI TARGETS COVERAGE: LT-ABS1 100% of Scope 1, 2 and 3 minimum boundary emissions	BASE YEAR 2023 Scope 3 optional emissions (tCO_2e)*	BASE YEAR 2023 Total GHG inventory (tCO_2e)
Scope 1	2,848				NA	2,848
Stationary combustion	361	Yes		Yes		
Mobile combustion	2,304	Yes		Yes		
Fugitive emissions	183	No		Yes		
Scope 2 market-based	3,329	Yes		Yes	NA	3,329
Scope 3						
1 Purchased goods and services	2,020		Yes	Yes	0	2,020
2 Capital goods	4,130				0	4,130
Capital goods with near-term amortisation	1,927		Yes	Yes		
Capital goods with long-term amortisation	2,203		No	Yes		
3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	912		Yes	Yes	0	912
4 Upstream transportation and distribution	0		Yes	Yes	0	0
5 Waste generated in operations	179		Yes	Yes	0	179
6 Business travel	6,241		Yes	Yes	652	6,893
7 Employee commuting	10,713		Yes	Yes	0	10,713
8 Upstream leased assets	0		Yes	Yes	2,444	2,444
9 Downstream transportation and distribution	NA		NA	NA	NA	NA
10 Processing of sold products	NA		NA	NA	NA	NA
11 Use of sold products	0		Yes	Yes	0	0
12 End-of-life treatment of sold products	NA		NA	NA	NA	NA
13 Downstream leased assets	NA		NA	NA	NA	NA
14 Franchises	NA		NA	NA	NA	NA
15 Investments	NA		NA	NA	NA	NA
Total	**30,372**				**3,096**	**33,468**

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

GHG emission reduction targets per decarbonation lever

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

	BASE YEAR (2023) Minimum boundary emissions*	2030 Minimum boundary emissions target*	2035 Minimum boundary emissions target*	2040 Minimum boundary emissions target*	BASE YEAR (2023) Optional emissions*	2040 Consolidated GHG emissions
GHG emissions (tCO_2e) (Market Based)	**30,372**	**16,118**	**9,578**	**3,037**	**3,096**	**6,133**
Sourcing energy from renewables and other		(2,800)	(3,100)	(3,332)		
Greening the company vehicle fleet		(3,080)	(3,080)	(3,080)		
Sustainable business travel policy		(2,746)	(4,446)	(5,609)		
Raising awareness and helping employees to reduce commuting emissions		(3,000)	(6,800)	(9,628)		
Integrating carbon criteria in the Group procurement process		(2,628)	(3,368)	(5,686)		

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

2.2.7 Energy consumption and mix [E1-7]

The total energy consumption related to Expleo's own operations amounts to 13,439 MWh for the reporting period (14,199 MWh in 2024), encompassing both renewable and non-renewable sources. This figure represents the overall energy usage across all sites and activities directly managed by the company, and breaks down as follows.

INFORMATION ON ENERGY CONSUMPTION AND MIX

N°	ENERGY CONSUMPTION AND ENERGY MIX	2024	2025
1	Total fossil energy consumption (MWh)*	6,010	5,406
a)	Share of fossil sources in total energy consumption (%)	43%	40%
2	Consumption from nuclear sources (MWh)	764	796
b)	Share of consumption from nuclear sources in total energy consumption (%)	5%	6%
3	Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	0	0
4	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	7,409	7,085
5	Consumption of self-generated non-fuel renewable energy (MWh)	16	152
6	Total renewable energy consumption (MWh) (calculated as the sum of lines 3 to 5)	7,425	7,237
c)	Share of renewable sources in total energy consumption (%)	52%	54%
7	**Total energy consumption (MWh)** (calculated as the sum of lines 1, 2, and 6)	**14,199**	**13,439**

** Mobile combustion fuel is reported separate, see 2.2.8.*

INTENSITY BASED ON NET REVENUE

ENERGY INTENSITY PER NET REVENUE	2024	2025	% N/N-1
Total energy consumption from activities per net revenue (MWh/million euros*)	10.09	10.44	3,35%

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

ENVIRONMENTAL INFORMATION

2.2.8 Gross Scope 1, 2, 3 GHG emissions [E1-8]

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

The reported emissions include:

- The organisational consolidation of the GHG emissions inventory based on the operational control approach. It encompasses all Scopes 1, 2 and 3 emissions from all subsidiaries, joint ventures, associates, affiliates and/or any other equity holdings included in the scope of consolidation of the financial statements.
- All applicable direct and indirect greenhouse gas emissions occurring in the value chain of Expleo, according to the Scopes 1, 2 and 3 defined by the GHG Protocol Corporate Accounting and Reporting Standard. Regarding Scope 3, Expleo reports its minimum boundary emissions for categories 1, 2, 3, 4, 5, 6, 7, 8 and 11, and its optional emissions for business travels (cat. 6) and upstream leased assets (cat. 8) according to the GHG Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The rest of categories are not relevant for Expleo as a provider of intellectual services.
- All the following greenhouse gases (GHG) are included: Methane (CH_4), Sulphur hexafluoride (SF_6), Nitrous oxide (N_2O), Nitrogen trifluoride (NF_3), Carbon dioxide (CO_2), Perfluorocarbons (PFCs), and Hydrofluorocarbons (HFCs).
- No organisational nor methodological changes occurred during the reporting year in what constitutes the calculation of Expleo's emission inventory, ensuring consistency in year-to-year comparison of reported GHG emissions.

Emissions calculation methodology
For Scopes 1 and 2 emissions:

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

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

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

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

The percentage of Scope 3 emissions calculated using primary data obtained from suppliers or other value chain partners amounts to 78%.

Consolidated GHG Emissions
Expleo's total location based GHG emissions have decreased by 23.04% in 2025 compared to 2024 level, mainly due to:

- The increase of the share of electric and plug-in hybrid vehicles in the car fleet. As a result, the total fuel consumption of the car fleet in 2025 amounted to 751 m^3, which represents a decrease by 18.55% compared to 2024 fuel consumption of 922 m^3.
- The increase of the share of renewable sources in the national electricity mix of the countries where Expleo operates.
- A significant decrease of global business flights by 20.84% in kilometres travelled compared to previous year.
- Increase in supplier specific emissions data related SaaS applications used within the business resulting in an overall decrease in Purchased Good and Services emissions of 28%.

Biogenic Emissions of CO_2
Expleo discloses that biogenic emissions of CO_2 from the combustion or biodegradation of biomass are not included in its Scope 1 GHG emissions. The amount of such biogenic emissions reported is 112 tCO_2.

ENVIRONMENTAL INFORMATION

CONSOLIDATED GHG EMISSIONS

	RETROSPECTIVE					
	BASE YEAR 2023	2025 (N)	% N/N-1	2030	2040	ANNUAL % TARGET/ BASE YEAR
Scope 1 GHG emissions						
Gross Scope 1 GHG emissions (tCO_2e)	2,848	2,229	-25.90%	1,082	618	-5%
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	0	0	0			
Scope 2 GHG emissions						
Gross location-based Scope 2 GHG emissions (tCO_2e)	3,711	2,814	-15.57%	2,389	1,983	-3%
Gross market-based Scope 2 GHG emissions (tCO_2e)	3,329	2,417	-21.06%	0	0	-6%
Significant Scope 3 GHG emissions						
Total Gross indirect (Scope 3) GHG emissions (tCO2e)	27,291	17,806	-23.74%	18,132	5,516	-5%
1 Purchased goods and services	2,020	902	-27.96%			
2 Capital goods	4,130	696	-75.05%			
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	912	1,761	-6.23%			
4 Upstream transportation and distribution	0	0	0			
5 Waste generated in operations	179	151	2.03%			
6 Business traveling	6,893	3,560	-31.74%			
7 Employee commuting	10,713	8,284	-12.85%			
8 Upstream leased assets	2,444	2,452	-4.22%			
9 Downstream transportation	NA	NA	NA			
10 Processing of sold products	NA	NA	NA			
11 Use of sold products	0	0	0			
12 End-of-life treatment of sold products	NA	NA	NA			
13 Downstream leased assets	NA	NA	NA			
14 Franchises	NA	NA	NA			
15 Investments	NA	NA	NA			
Total GHG emissions						
Total GHG emissions (location-based) (tCO_2e)	**33,851**	**22,849**	**-23.04%**	**21,603**	**8,117**	**-4%**
Total GHG emissions (market-based) (tCO_2e)	**33,468**	**22,452**	**-23.68%**	**19,214**	**6,133**	**-5%**

** The location-based emissions value considers projected growth and current projections for country specific renewable energy mix rates up to 2040.*
*** The market-based emissions values considers SBTi near term and long-term targets. Categories marked with NA are not significant for Expleo and are not measured.*

GHG INTENSITY BASED ON NET REVENUE

GHG INTENSITY PER NET REVENUE*	2024	2025	% N/N-1
Total GHG emissions (location-based) per net revenue (in tCO_2e/million euros)	21.10	17.76	-15.83%
Total GHG emissions (market-based) per net revenue (in tCO_2e/million euros)	20.91	17.45	-16.55%

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

2.3 Resource use and circular economy [E5]

Associated IRO:

I+ Eco-design and delivery of services to limit resource use by its clients

O Opportunity to gain market share by helping customers to increase their circular economy / eco design / digital sobriety, improving their environmental footprint

Impact, risk and opportunity management

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

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

- Provide solutions and services that support clients in their sustainability transition and risk mitigation, with a focus on resource efficiency and circularity.
- Eliminate progressively the use of fossil fuel from all its operations.
- Reduce resource consumption through sobriety principles applied in Expleo's operations globally, including energy, paper, and water.
- Decrease waste generation, with specific attention given to electronic devices and supplier packaging.
- Aim to deploy a Group Environmental Management System (EMS) aligned with ISO 14001 and progressively implement best practices across all sites.
- Extend the focus on resource use and circularity into its supply chain by embedding related criteria within its Procurement Policies and supplier relationships.
- Raise employee awareness and knowledge of environmental issues through education and guidance on specific environmental best practices relating to the use of resources and waste management.

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

Supporting customers in their transition to circular economy

In 2025, Expleo continued developing and delivering services to customers in the areas of eco-design, life cycle analysis, digital sobriety, supply chain sustainability.

Reducing resource use and waste through the circular economy

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

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

Engaging with the Supply Chain

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

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

Raising employee awareness

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

Metrics and targets

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

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

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

- Develop solutions and consulting expertise in the fields of Eco-design and Circularity and thereby achieve 25.8% environmentally sustainable business activity revenue by 2026 as indicated in 2.1.
- Achieve 100% fossil fuel-free energy consumption across all operations by 2030.
- Reduce waste production to cut GHG emissions from waste processing by 90% by 2040 compared with 2023 base year.

2.3.4 Resource inflows [E5-4]

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

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

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

2.3.5 Resource outflows [E5-5]

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

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

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

Non-hazardous waste
Non-hazardous waste data are collected from direct measurements or estimates in every country where Expleo operates. The total quantity of non- hazardous waste produced has been reduced significantly in 2025 compared to 2024.

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

TOTAL AMOUNT OF WASTE

WASTE	2024 Weight (tons)	2024 Recycled (%)	2025 Weight (tons)	2025 Recycled (%)
Non-hazardous waste	255	15%	199*	11%**
Hazardous waste	9	46%	23	84%***
Waste water	37,230(m^3)		39,559 (m^3)****	

* For Expleo entities that do not measure waste generation, an average of 100g of non- hazardous waste per person per office day is assumed when lunch is typically eaten out, or 200g when lunch is usually consumed at the office. Recycling values consist of paper/ cardboard, plastic and metal.

** The value reported for Non-hazardous recycling corresponds to the Expleo sites that are certified under the ISO 14001 standard and/or has a verified supplier report for recycling volumes. Although additional sites may produce additional recycling, this is not verified.

*** The value reported for Hazardous waste recycling corresponds to verified and certified E-waste and other Hazardous waste recycling. Although additional sites may produce additional recycling, this is not verified. The total amount of E-waste is 20 tons.

**** For Expleo entities that do not obtain measured consumption data, an estimated 24 litres of water per person per office day was used for estimated consumption (for hygiene and drinking purposes). In 2025, the Group's total water consumption was 41,031 m^3

Social information

3.1 Own workforce [S1]

Associated IROs:

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

Impacts, risks and opportunities management

3.1.1 Policies related to own workforce [S1-1]

Expleo has established the following policies to manage the material own-workforce topics identified through its double materiality assessment

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

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

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

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

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

Diversity and Inclusion Policy

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

It outlines Expleo's commitments as an employer, provides guidelines for employees as well as individuals who operate on behalf of Expleo, and details procedures for reporting violations or concerns. Importantly, through its Reports Management policy, Expleo prohibits retaliation against anyone who reports suspected violations or ethical concerns, fostering a culture of openness and trust (see 4.1.2).

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

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

Health and Safety Policy

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

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

The H&S policy applies to all Expleo entities worldwide and relies on the active involvement of all employees to play a daily role in the implementation of this policy, and its implementation is overseen by the Managing Director and Human Resources Director of each legal entity, in coordination with the Human Resources department.

Global Recruitment Policy

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

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

This policy applies to all employees and entities across Expleo and is owned by the Global Talent Acquisition function; local entities are responsible for implementing it in compliance with applicable local requirements.

Job architecture and career model framework

In addition to the policies listed above, Expleo has implemented a Job Architecture and Career Model framework to support employee development and retention, forming part of the company's actions and resources to manage material own-workforce topics (see S1-3).

The design and periodic update of these policies is communicated via the intranet and corporate emails; and is based on ongoing engagement with Expleo's own workforce and, where applicable, with employee representatives. This engagement takes the form of social dialogue mechanisms, employee surveys and feedback gathered through the 'Speak Up' channel.

These policies address the material S1 sub-topics identified through the double materiality assessment, notably: working conditions (adequate wage, work-life balance), health and safety, training and skills development, diversity and equal treatment, and other labour-related human rights.

3.1.2. Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy [S1-2]

Expleo engages with its own workforce throughout the employee lifecycle by **providing structured and continuous opportunities for dialogue and feedback,** from onboarding to exit. This includes onboarding check-ins, regular day-to-day exchanges between employees and managers, formal performance and development reviews, and exit interviews. These engagement activities help Expleo understand actual and potential impacts on its own workforce and ensure that employees' perspectives inform decisions and activities aimed at managing those impacts.

To evaluate the employee experience and capture workforce perspectives consistently across geographies, Expleo conducts the Great Place to Work® survey globally periodically (most recently in 2024). The survey is anonymous and gathers employees' views on key topics such as workplace culture; whether employees feel valued and respected; leadership transparency and integrity; professional development opportunities; work-life balance; openness and effectiveness of communication channels; fairness and consistency in the application of policies; collaboration across teams; alignment between company values and personal values; confidence in the organisation's direction and stability; and likelihood to recommend Expleo as a workplace. The results are analysed and used to inform management decision-making, assess the effectiveness of policies and engagement practices, and identify improvement actions and emerging risks.

Managers play a key role in maintaining open dialogue with teams, and regular interactions are maintained between management and employee representatives. Engagement outcomes include collective bargaining agreements and other agreed arrangements that cover working conditions, health and safety, skills management and training, remote working, social protection schemes, and diversity and inclusion.

These outcomes are regularly reviewed and updated in collaboration with employee representatives to remain aligned with evolving needs and standards. Expleo also seeks to gain insight into the perspectives of potentially vulnerable or marginalised groups within its workforce, through local HR channels, employee representative bodies and/or employee networks to identify specific concerns and improvement areas.

Expleo provides **channels for its own workforce to raise concerns or needs directly** and have them addressed. These include:

- A secured external online whistleblowing and grievance channel "Speak Up!", accessible through Expleo's website and the Group intranet, which allows anonymous reporting.
- Reporting through line managers, the Human Resources department and the Group Compliance Directors (for Expleo employees only)

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

Expleo assesses the effectiveness of this process during the Ethic and Compliance Committee, reviewing the cases KPI and ensuring transparent reporting (preserving anonymity). Reports are managed through a documented process that includes intake, impartial investigations (led by the Ethics and Compliance team and supported by Internal Investigators they appoint from teams like Human Resources, Legal & Business Affairs and where necessary, other qualified functions or external experts under confidentiality), determination and implementation of corrective actions, and monitoring to prevent recurrence. Where Expleo has contributed to a material negative impact on its own workforce, it provides or cooperates in remediation as appropriate to the case (including remedy to affected individuals and, where relevant, review of related business relationships), and continuously strengthens its approach to maintain employee trust, transparency and accountability.

3.1.3 Actions and resources related to own workforce [S1-3]

In line with its policies, Expleo continues to deliver on the social commitments set out in its "Ambition 2025" strategy through **targeted actions and resources designed to manage the material impacts, risks and opportunities related to its own workforce.** These include, in particular, enhancing working conditions and employee development (positive impact/opportunity), mitigating the risk of high voluntary attrition, and preventing and addressing exposure to health and safety incidents.

Developing employees' skills and careers

Expleo implements a comprehensive approach to employee development and continuous learning. Central to this strategy is the **Expleo Academy,** a global digital learning platform providing access to the "Learn@Expleo" catalogue, an extensive selection of training programmes designed to strengthen both technical and soft skills. These initiatives support employability, career progression and workforce continuity, and contribute to retention by offering clear development pathways and consistent learning opportunities across geographies and business lines.

In parallel, Expleo drives strategic actions to strengthen retention and enhance the employee experience, including flexibility, personal development, and culture-building initiatives that reinforce engagement and professional fulfilment.

A major step in strengthening the resources and capabilities supporting these actions is the roll-out in early 2025 of the **global HR system "My HR Essentials".** This system integrates local HR processes, job architecture and the career model, and consolidates employee data across the Group. Together with global recruitment tool, improves consistency of HR processes, enhances data reliability and enables more effective management of workforce topics across entities. These resources support the practical deployment and monitoring of workforce initiatives in day-to-day operations.

Fostering diversity and inclusion

Expleo promotes diversity and inclusion (D&I) through a range of global and local initiatives aimed at managing material diversity and equal-treatment topics within its workforce.

To support women's career growth and personal needs, Expleo offers mentoring programmes, extended maternity leave, and reinforces fairness in promotions, salary reviews, and access to training. Awareness campaigns are organized internally to highlight D&I topics, particularly during events such as International Women's Day and International Women in Engineering Day.

Recognising different local contexts, D&I initiatives are adapted to local priorities while aligned with the Group's overall direction. For example, Germany and India have launched women's networks and forums to provide development opportunities and increase visibility across departments, and in France the "Mission Handicap" undertakes initiatives to promote inclusion of persons with disabilities. Expleo also made D&I and unconscious bias training mandatory for recruiters and hiring managers to support equitable recruitment processes, and provides cross-cultural intelligence training to enhance collaboration and inclusiveness.

Promoting health & safety and work-life balance
Expleo is committed to preventing health and safety risks across its operations. Each entity has procedures to evaluate and identify risks and to implement risk management plans. Managers and employees with site-related H&S responsibilities are trained to assess and handle risk effectively, and several sites are certified to ISO 45001, demonstrating alignment with workplace safety standards.

Workplaces and working practices are also designed to support employee well-being. Expleo offers **flexible working conditions,** including remote work arrangements (on average up to three days per week working from home, depending on local context), and Expleo also encourage it's Employees to refrain from working on their personal time and to strictly limit their work to working hours across time zones. Employee Assistance Programmes (EAPs) are available in various countries to provide personalised and anonymised support, including mental health services and online consultations.

In relation to material negative health and safety impacts, Expleo applies procedures to report and investigate incidents, implement corrective and preventive actions and support affected individuals where relevant. In situations where there are trade-offs between preventive/remediation actions and operational constraints, Expleo prioritises compliance with health and safety requirements and preventive controls, in line with its regulatory and contractual obligations.

Job architecture and career model framework
To address the material issues of employee development and talent retention, Expleo has defined and implemented the **Expleo Job Architecture,** a structured, global framework that defines all the jobs across the organization.

It includes job levels, job families and job titling conventions, providing transparency and consistency in job definition and evaluation. By offering clear career progression paths and outlining expectations for each role, it supports engagement and retention.

This Job Architecture also supports the **Expleo Career Model,** which provides more detail on competencies, assessment, development and performance management. It globally supports equitable treatment and access to opportunities across locations and business lines and enables mobility by aligning roles across geographies, thereby reducing workforce-related risks and supporting long-term workforce sustainability.

Tracking effectiveness and continuous improvement
Expleo tracks and assesses the effectiveness of these actions through workforce KPIs and outcome indicators and uses the results to adapt action plans at Group and local levels. Indicators include employee engagement and experience outcomes (e.g., Great Place to Work® participation and results), retention-related indicators (e.g., voluntary attrition/turnover monitoring), learning and development indicators (e.g., training participation and completion), and health and safety performance indicators (e.g., n° days lost, n° of accidents), complemented by qualitative feedback gathered through performance reviews and local follow-up initiatives.

In 2024, Expleo conducted the **Great Place to Work® survey** with a 74% participation rate (2pp higher than 2022). The overall satisfaction score reached 67%, and Expleo earned Great Place to Work® certification for 2024-2025 in 12 countries (Austria, India, Spain, Egypt, Ireland, Morocco, Romania, South Africa, Sweden, Portugal, UAE, USA) and two affiliates (Stirling Dynamics and Aerotec & Concept). Country-level results were communicated to senior leadership teams and are analysed with HR to define and implement responsive local initiatives. Expleo also conducts regular performance reviews as structured opportunities for dialogue, feedback, goal setting and career planning, reinforcing continuous improvement and supporting the management of workforce-related risks and opportunities.

Metrics and targets

3.1.4 Targets related to own workforce [S1-4]

Expleo has selected a set of key workforce indicators and time-bound targets to monitor its material own-workforce priorities and track the effectiveness of related actions(2). The targets were presented to employees as part of the global "Ambition 2025" sustainability strategy and are monitored regularly at Group level. Progress and results are reported to the Board on an annual basis, and Expleo uses performance against targets to refine policies and action plans where necessary.

Scope and methodological notes (applies to the targets below): Targets are defined at Group level unless otherwise stated. Baseline values are provided for each target to enable tracking over time. Definitions and calculation methods are summarised below and are applied consistently year-on-year.

INDICATOR	DEFINITION / CALCULATION METHOD	SCOPE	BASELINE YEAR / VALUE	TARGET	TARGET YEAR	LATEST AVAILABLE (2025)
Share of female employees*	% of women among total employees (headcount) at year end	Group	2023: 29.5%	35%	2030	29.5%
% of employees who received training during the year	% of employees with ≥1 training recorded during the reporting year	Group	2023: 83%	90%	2025	94%
Average training hours per employee (year)**	Average training hours per unique employee per year	Group	2023: 30 h	≥20h	2025	22 h
Employee satisfaction – Great Place to Work®	Great Place to Work® overall satisfaction score (as defined by the survey methodology), measured for the survey population in participating countries	Countries participating in GPTW survey	2023: 69%	70%	2026	2024: 67%

** Over the past four years, Expleo has maintained a steady representation of 29% women in its workforce, consistent with the average situation in the sector (baseline reference for the gender target).*
*** The target of ≥20 training hours per employee has already been repeatedly exceeded, demonstrating the level of investment Expleo makes in employee development; Expleo continues to monitor this indicator to sustain performance over time.*

(2) *Aligned with ESRS S1-4 and ESRS 2 GDR-T*

3.1.5 Characteristics of the undertaking's employees [S1-5]

At the end of the reporting period, on 31 December 2025, the total number of employees was 16,252 (17,768 in 2024) in headcount. This figure includes all types of employment contracts.

Methodological context: Employee headcount is reported as closing headcount on 31 December 2025. For the employee turnover rate, average headcount is calculated as the average of monthly closing headcounts during the reporting year.

Consistency with financial statements: The employee headcount disclosed below is intended to be consistent with the most representative number of employees reported in the consolidated financial statements; where differences exist, they will be explained by reference to reporting boundary or methodology.

NUMBER OF EMPLOYEES (HEADCOUNT) WITH BREAKDOWN BY GENDER AND BY MAIN COUNTRIES*

	FEMALE		MALE		TOTAL HEADCOUNT	
COUNTRY	2024	2025	2024	2025	2024	2025
France	1,545	1,430	4,204	3,952	5,749	5,382
India	1,254	1,352	2,682	2,579	3,936	3,931
Germany	464	410	1,457	1,279	1,921	1,689
UK	427	361	1,193	1,005	1,620	1,366
Romania	434	351	1,003	895	1,437	1,246
Morocco	227	179	372	261	599	440
Ireland	145	146	313	270	458	416
Spain	133	132	198	213	331	345
Egypt	85	87	183	187	268	274
USA	68	53	168	159	236	212
Rest of the world	394	287	819	664	1,213	951
Total	**5,176**	**4,788**	**12,592**	**11,464**	**17,768**	**16,252**

** The table includes the ten largest countries in terms of number of employees where Expleo has 50 or more employees. Until 2025, Expleo used only the gender categories female and male in its HR reporting system. From 2025 onwards, reports will include "other" and "not declared" categories where legally permitted and available in HR systems.*

NUMBER OF EMPLOYEES (HEADCOUNT) BY CONTRACT TYPE, WITH BREAKDOWN BY GENDER

	FEMALE		MALE		TOTAL HEADCOUNT	
	2024	2025	2024	2025	2024	2025
Number of permanent employees	5,053	4,697	12,249	11,132	17,302	15,829
Number of temporary employees	123	90	339	327	462	417
Number of non guaranteed hours employees	0	1	4	5	4	6
Total	**5,176**	**4,788**	**12,592**	**11,464**	**17,768**	**16,252**

During the reporting period, 4.146 (4,676 in 2025) employees left the company.

The employee turnover rate in 2025 was 24.4% (25.5% in 2024), calculated as the number of employees who left the company divided by the average headcount of the period. The average headcount used as the denominator in 2025 was 17,010.

3.1.6 Characteristics of non-employees in the undertaking's own workforce [S1-6]

Based on Expleo's double materiality assessment, non-employees in Expleo's own workforce are not connected to material impacts, risks or opportunities for the reporting period. Nevertheless, Expleo provides the following information voluntarily for transparency and to enhance users' understanding of its workforce structure.

At the end of the reporting period on 31 December 2025, Expleo's own workforce comprised 865 self-employed individuals (213 in 2024) providing labour to the Group, primarily to support project-based assignments and expertise-driven delivery functions. Expleo also employs a limited number of workers provided by third-party agencies primarily engaged in employment activities (NACE N78). Overall, the deployment of non-employees remains limited in line with Expleo's operational model and is mainly intended to cover specialised and temporary needs.

3.1.7 Gender diversity in top management [S1-8]

GENDER AT TOP MANAGEMENT

	HEADCOUNT 2024	%	HEADCOUNT 2025	%
Number of female employees in top management	78	27.90%	50	25.13%
Number of male employees in top management	202	72.10%	149	74.87%
Total number of employees in top management	280	100.00%	199	100.00%

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

3.1.8 Adequate wages [S1-9]

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

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

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

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

3.1.9 Social protection [S1-10]

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

3.1.10 Persons with disabilities [S1-11]

At the end of the reporting period, on 31 December 2025, the percentage of employees with disabilities at Expleo was 2% (1.72% in 2024).

3.1.11 Training and skills development metrics [S1-12]

TRAINING AND SKILLS DEVELOPMENT KPIS* [S1-12]

	2024	2025
Percentage of employees having participated in regular performance and career development reviews	80%	93%
Percentage of employees having received training	85%	94%
Average number of training hours per employee	24	22

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

3.1.12 Health and safety metrics [S1-13]

H&S KPIS RELATED TO EXPLEO EMPLOYEES [S1-13]

	2024	2025
Share of employees covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines	100%	100%
Number of fatalities as a result of work-related injuries and work-related ill health	0	0
Number of recordable work-related accidents	109	93
Rate of recordable work-related accidents*	3.7	3.25
Number of cases of recordable work-related ill health	3	4
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	2,710	1,287

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

3.1.13 Work-life balance metrics [S1-14]

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

WORK-LIFE BALANCE METRICS [S1-14]

	FEMALE		MALE	
	2024	2025	2024	2025
Entitled employees that took family-related leave	22%	21%	23%	19%

3.1.14 Remuneration metrics [S1-15]

EXPLEO FRANCE* GENDER EQUALITY IN THE WORKPLACE INDEX [S1-15]

	2024	2025
Gender equality score (scope: Expleo France)	89/100	89/100
Pay gap	39/40	39/40
Pay raise gap	20/20	20/20
Maternity leave raise	15/15	15/15
Promotion gap	15/15	15/15
Top 10 pays equity	0/10	0/10

** Expleo France scope represents 33% of the Group's total employees at 31/12/2025.*

Gender pay gap

Expleo has not yet established a consolidated gender pay gap for the Group. While in some countries Expleo is required by law to report indicators relating to gender equality in the workplace, similar metrics are not available in all legal entities for 2025 reporting year. Going forward, Expleo will establish and calculate a global gender pay gap, as required by the CSRD.

Annual total remuneration ratio

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

3.1.15 Incidents of discrimination and other human rights incidents [S1-16]

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

Governance information

4.1 Business conduct [G1]

Associated IROs:

- I- Data security and data protection impact (including personal data)
- I+ Innovative solutions powered by efficient and ethical use of AI
- R Financial losses and reputational damage from breaches of ethical rules (corruption, fraud, bribery, anti-competitive practices, ...)
- R Financial losses and reputational damage from cyber attacks
- R Risk of market share loss due to limited innovation positioning on AI solutions for our clients
- O Business growth opportunity from scaling efficient AI-based solutions
- O Improved trust and reputation through ESG certification and external ratings

Impacts, risks and opportunities management

4.1.1 Policies related to business conduct [G1-1]

Expleo promotes a corporate culture of integrity and compliance across all Group entities and geographies by requiring all staff and persons acting on behalf of the Group to comply with applicable laws, regulations and internal policies. This approach supports Expleo's commitment to ethical conduct and accountability and is designed to manage material business conduct risks, including financial losses and reputational damage arising from breaches of ethical rules (corruption, fraud, bribery, anti-competitive practices, etc.). For coherence with Expleo's business conduct approach, this section also includes entity-specific disclosures related to responsible digital practices (AI, cybersecurity and personal data protection).

Code of Conduct and compliance program

Expleo has established a Group Code of Conduct setting out the standards expected from its staff when conducting business globally. The Code reflects Expleo's commitments to fundamental international principles (including the Universal Declaration of Human Rights, the UN Global Compact, the UN Principles for Business and Human Rights and the OECD Guidelines for Multinational Enterprises) and covers key topics such as prevention of corruption, fair competition, protection and use of company assets, confidentiality and information handling, personal data protection, and reporting of violations through internal channels, including an external reporting provider ensuring confidentiality and anonymity where requested.

Anti-corruption and anti-bribery policies

Expleo has an **Anti-Corruption Code of Conduct** that formalises a zero-tolerance approach towards corruption, bribery and influence peddling and provides guidance on preventing corruption-related risks in business situations (including gifts and invitations, donations and sponsorships, conflicts of interest and third parties) and on reporting concerns through the Reports Management Policy and the "Speak Up" platform.

Expleo's **Reports Management Policy** explicitly refers to the United Nations Convention against Corruption as part of Expleo's international commitments and legal framework supporting the reporting and investigation process. Accordingly, Expleo discloses that it has anti-corruption and anti-bribery policies consistent with the United Nations Convention against Corruption (UNCAC).

Third-party due diligence

Expleo applies a risk-based approach to third-party due diligence through its **Third-Party Risk Management Policy,** including screening of third parties, enhanced due diligence where red flags are identified, mitigation measures, escalation and approvals, ongoing monitoring, and records retention to maintain an auditable trail. This framework is designed to prevent and mitigate corruption and sanctions risks and related reputational impacts arising from third-party relationships.

Fair competition

Expleo's **Fair Competition Playbook** sets out fair competition principles, expected conduct and practical guidance for day-to-day interactions, and describes Expleo's competition compliance programme, including risk mapping, training and reporting channels (including "Speak Up").

Whistleblowing procedure

Expleo has policies on the protection of whistle-blowers, set out in its **Group Reports Management Policy.** The policy defines who can report, what can be reported and the reporting channels available, including the secured external "Speak Up!" portal, as well as the process for admissibility checks and investigations. The policy provides confidentiality safeguards and allows reporting with anonymity where applicable. Expleo applies a strict non-retaliation principle ("zero tolerance for retaliation") for good-faith reporting.

Functions or roles most at risk with respect to corruption or bribery
Based on Expleo's risk-based compliance, functions or roles most exposed to corruption or bribery risks include: (i) teams involved in sales, bidding and contract renewal activities, including situations involving intermediaries; (ii) procurement and supplier onboarding/selection activities; and (iii) roles interacting with public officials or operating in higher-risk geographies.

Expleo's Sustainable Purchasing Policy and Supplier Code of Conduct
Expleo's supplier relationship management is guided by its **Global Purchasing Policy,** which aims to ensure sustainable purchasing and long-term supplier partnerships. The policy commits to selecting suppliers through fair and open processes and to integrating environmental and social expectations into supplier selection and management. It includes commitments to identify and prevent financial, environmental and social risks throughout supplier relationships, to provide sustainability training and awareness to purchasers, and to work with suppliers and subcontractors that meet Expleo's legal, social and environmental requirements and have signed Expleo's Supplier Code of Conduct, cascading these requirements to their own suppliers. Key suppliers are subject to an annual CSR performance assessment to track progress.

In addition, Expleo's Code of Conduct sets expectations for subcontractors and suppliers to comply with applicable laws and regulations and to observe the values and principles laid down in the Code, including fair competition and integrity.

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

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

Entity-specific disclosures[3]
The topics below are disclosed as entity-specific information within the G1 chapter because they relate to Expleo's material impacts, risks and opportunities on responsible digital practices.

- **Cybersecurity / information security**
  Expleo's **General Information Security Policy** states that information security is a top management priority and applies to all Expleo entities, employees, business partners and contractors' personnel. It commits Expleo's Executive Committee and top management to preserving confidentiality, integrity and availability of information assets, supported by a risk-based information security and business continuity approach aligned with an ISO 27001-structured Information Security Management System. The policy also states that Expleo must comply with various information security and data protection standards (e.g., ISO 27001 and General Data Protection Regulation) and sector regulations (e.g., PCI DSS and TISAX). Furthermore, several entities are ISO 27001 certified.

- **Personal data protection**
  Expleo's **Group Personal Data Protection Policy** applies to all affiliates and governs personal data processing regardless of purpose or processing type. It applies whether Expleo acts as a data controller or a data processor and includes governance (Group Data Protection Officer and committees), accountability tools (record of processing, Data Protection Impact Assessment), data subject rights management and data breach logging and response.

- **Responsible and ethical use of AI**
  Expleo's **AI Policy** sets principles applicable across all Group entities throughout the AI lifecycle, including fairness, transparency, security by design, compliance with applicable standards and regulations, accountability, and training and awareness. The policy defines governance roles and an AI validation process to identify, evaluate and mitigate AI-related risks, including risks related to personal data and security.

(3) Entity-specific disclosures included in the G1 chapter (ESRS 1 §11; ESRS 2 GDR-P)

4.1.2 Actions related to business conduct [G1-2]

Expleo implements a comprehensive anti-corruption compliance programme designed to prevent, detect and address allegations or incidents of corruption, bribery and influence peddling, in line with its zero-tolerance approach. The programme is supported by an integrated compliance digital tool (GAN) that enables employees to declare and obtain approvals (as applicable) for conflicts of interest, gifts and invitations, donations and sponsorships, and to submit reports via the "Speak Up" platform, thereby strengthening transparency, traceability and accountability. The same tool supports Ethics & Compliance processes for third-party due diligence and monitoring to help ensure Expleo collaborates only with third parties that meet its ethical standards.

Anti-corruption programme – key actions and controls

Expleo's Anti-Corruption Code of Conduct provides practical guidance and is implemented through a set of prevention and control actions, including:

- **Risk assessment and control.** Expleo performs risk-based assessments to identify potential corruption and bribery vulnerabilities and to refine preventive and control measures over time.
- **Gifts and invitations.** In application of the **Gifts and Invitations Policy,** gifts and invitations are governed by clear eligibility criteria, thresholds and a declaration/approval workflow through the dedicated compliance platform to prevent undue influence and perceived corruption.
- **Donations, sponsorships and patronages.** Donations and sponsorship initiatives follow strict acceptance criteria and a formal authorisation process (including validation steps and documentation requirements) to prevent any misuse that could conceal illicit advantages.
- **Conflict of interest.** To mitigate conflicts of interest, Expleo has established a **Group Conflicts of Interest Policy** applicable to all employees and persons acting on behalf of the Group, regardless of location. Employees are required to declare any actual, potential or perceived conflict of interest to their direct superior as soon as it is identified and before taking any action or decision that could be called into question. Declarations are made through the dedicated compliance platform, and managers are responsible for assessing the situation and implementing appropriate prevention or mitigation measures; where a conflict cannot be avoided or managed appropriately, it is escalated to the Compliance Team within defined timelines.
- **Doing business with trustworthy third-parties.** Expleo conducts risk-based third-party due diligence in accordance with its **Third-Party Risk Management Policy,** including screening, enhanced due diligence when red flags are identified, mitigation measures, approvals/ escalation and ongoing monitoring, supported by record retention to maintain an auditable trail.
- **Reporting of concerns and access to remedy.** Under the **Group Reports Management Policy,** employees and eligible external stakeholders can report concerns through the secured "Speak Up!" portal (available 24/7), with safeguards for confidentiality and anonymity where applicable. Reports can also be raised internally via managers, HR or the Compliance Director. The policy includes "Zero Tolerance for Retaliation" for good-faith reporting.
- **Treatment of allegations and investigations.** When an allegation is received, the Ethics & Compliance function assesses admissibility and, if accepted, initiates an investigation (fact-finding, interviews and evidence analysis). Investigations are conducted impartially, and individuals named in the report are excluded from the handling of the case. Depending on the outcome, corrective measures may include organisational changes, training, disciplinary action and/or legal proceedings. Procedural safeguards ensure confidentiality, allow anonymous reporting where applicable and protect whistleblowers from retaliation.
- **Governance and continuous improvement.** Expleo regularly reviews its anti-corruption framework to ensure continuous improvement and alignment with applicable laws and regulations across jurisdictions; where stricter local rules apply, local adjustments may be adopted subject to prior approval by the Group Compliance Director. The Group Compliance Director provides regular updates to the Ethics and Compliance Committee on whistleblowing reports, including those involving corruption or bribery, thereby keeping the EXCOM informed of key issues and developments in line with Expleo's commitment to transparency and accountability. The Speak Up KPIs are also reported in the Audit Committee, where members of the Board sits.
- **Actions related to supplier relationships.** Expleo's supplier relationship management includes sustainable purchasing actions under the **Global Purchasing Policy,** including annual supplier performance assessments, tracking progress through action plans, and annual CSR performance assessments of key suppliers. The policy also commits to providing sustainability training and awareness to purchasers and to working with suppliers that meet Expleo's legal, social and environmental requirements and have signed Expleo's Supplier Code of Conduct, cascading these requirements across their own supply chain. Regarding payment practices (especially late payment to SMEs), please see section 4.1.5 'Payment practices' [G1-6]
- **Awareness and training regarding corruption and bribery.** Expleo makes its anti-corruption programme and related policies available in digital format on the intranet and communicates them to ensure awareness among employees. The full Anti-corruption program, including the associated policies and the training, was presented to the Board and the EXCOM, as part of the prevention means deployed in Expleo's operations.

Metrics and targets

4.1.3 Targets related to business conduct [G1-3]

Expleo tracks the effectiveness of its business conduct actions through the following targets:

(i) >95% of employees trained on the Code of Conduct, Information Security and Data Protection; and

(ii) 100% of critical suppliers subject to an annual CSR performance evaluation and improvement process.

Results in 2025:

- Employees trained on the Code of Conduct: 94%
- Employees trained on Information Security: 96%
- Employees trained on Data Protection: 94%

Prevention and detection of corruption or bribery (training coverage)

- Employees trained on anti-corruption and anti-bribery: 94%

4.1.4 Metrics related to corruption or bribery [G1-4]

In 2025, Expleo reported:

- Number of convictions for violation of anti-corruption and anti-bribery laws: 0
- Number of sanctions (including administrative/regulatory sanctions) related to corruption or bribery: 0
- Total amount of fines recognised in the financial statements related to corruption or bribery: 0

4.1.5 Metrics related to payment practices [G1-6]

Expleo upholds transparent payment terms for suppliers, which are detailed in supplier contracts, as are the terms and conditions applicable to each project.

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

Percentage of payments aligned with these standard terms: This information is monitored by each legal entity. It is not consolidated at Group level for FY2025 and will be collected and reported for FY2026.

The average time taken to pay an invoice from the date when the contractual or statutory term of payment starts is monitored by each legal entity.

Number of legal proceedings currently outstanding for late payments: Expleo has no legal proceedings currently outstanding for late payments.

Appendix

1. List of material Disclosure Requirements Based on the Double Materiality Assessment

ESRS	MATERIAL DISCLOSURE REQUIREMENTS		SECTION
ESRS 2 General information	BP-1	Basis for preparation of the sustainability statement	1.1.1
	GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	1.2.1
	GOV-2	Integration of sustainability-related performance in incentives schemes	1.2.2
	GOV-3	Statement on due diligence	1.2.3
	GOV-4	Risk management and internal controls over sustainability reporting	1.2.4
	SBM-1	Strategy, business model and value chain	1.3.1
	SBM-2	Interests and views of stakeholders	1.3.2
	SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	1.3.3
	IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	1.3.4
	IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	1.3.5
	(GDR)	General Disclosure Requirements (GDR) for policies, actions, metrics and targets	1.4
	GDR-M, GDR-T	Metrics and targets	1.5
ESRS E1 Climate Change	E1-1	Transition plan for climate change mitigation	2.2.1
	E1-2	Identification of climate-related risks and scenario analysis	2.2.2
	E1-3	Resilience in relation to climate change	2.2.3
	E1-4	Policies related to climate change mitigation and adaptation	2.2.4
	E1-5	Actions and resources in relation to climate change mitigation and adaptation	2.2.5
	E1-6	Targets related to climate change	2.2.6
	E1-7	Energy consumption and mix	2.2.7
	E1-8	Gross scope 1, 2, 3 GHG emissions	2.2.8
ESRS E5 Resource use and Circular Economy	E5-1	Policies related to resource use and circular economy	2.3.1
	E5-2	Actions and resources related to resource use and circular economy	2.3.2
	E5-3	Targets related to resources use and circular economy	2.3.3
	E5-4	Resource inflows	2.3.4
	E5-5	Resource outflows	2.3.5

ESRS	MATERIAL DISCLOSURE REQUIREMENTS		SECTION
EESRS S1 Own Workforce	S1-1	Policies related to own workforce	3.1.1
	S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	3.1.2
	S1-3	Actions and resources related to own workforce	3.1.3
	S1-4	Targets related to own workforce	3.1.4
	S1-5	Characteristics of the undertaking's employees	3.1.5
	S1-6	Characteristics of non-employees in the undertaking's own workforce	3.1.6
	S1-8	Gender diversity in top management	3.1.7
	S1-9	Adequate wages	3.1.8
	S1-10	Social protection	3.1.9
	S1-11	Persons with disabilities	3.1.10
	S1-12	Training and Skills Development metrics	3.1.11
	S1-13	Health and safety metrics	3.1.12
	S1-14	Work-life balance metrics	3.1.13
	S1-15	Remuneration metrics (gender pay gap and total remuneration ratio)	3.1.14
	S1-16	Incidents of discrimination and other human rights incidents	3.1.15
ESRS G1 Business Conduct	G1-1	Policies related to business conduct	4.1.1
	G1-2	Actions related to business conduct	4.1.2
	G1-3	Targets related to business conduct	4.1.3
	G1-4	Metrics related to corruption or bribery	4.1.4
	G1-6	Metrics related to payment practices	4.1.5
Entity Specific	Cyber security	Cyber security	4.1.1
	AI Sustainable innovation	AI Sustainable innovation	4.1.1
	R&D	R&D	4.1.1

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

MATERIAL DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		1.2.1
ESRS 2 GOV-3 Statement on due diligence	Indicator number 10 Table #3 of Annex 1				1.2.3
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435 of that Regulation; Commission Implementing Regulation (EU)	Benchmark Regulation (EU) 2020/1818 Article 12(1)		1.3.1
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		1.3.1
ESRS 2 SBM-1 Involvement in activities related to prohibited weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		1.3.1
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		1.3.1
ESRS 2 GDR-P Human rights policy	Indicator 11 of table #1 and indicator 9 of table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social factor in Annex II		1.4
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	2.2.1
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		2.2.6
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				2.2.7
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				2.2.7
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		2.2.8

MATERIAL DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	2.2.8
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation; (EU) 2020/1816, Annex II		2.2.1
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172; Template 2:Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			2.2.1
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818		2.2.1
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				1.3.5
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				1.3.5
ESRS E3-1 Policy covering areas with-water stress	Indicator number 8 Table 2 of Annex 1				1.3.5
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				1.3.5
ESRS E4-5 Activities negatively affecting biodiversity- sensitive areas	Indicator number 7 Table #1 of Annex 1				1.3.5
ESRS E4-2 Policy covering sites in or near biodiversity- sensitive areas	Indicator number 14.2 Table #2 of Annex 1				1.3.5
ESRS E5-5 Non-recycled waste	Indicator number 13 Table #2 of Annex 1				2.3.5
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1				2.3.5

MATERIAL DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS 2 IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				1.3.5
ESRS 2 IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				1.3.5
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		1.4
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				3.1.1
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				3.1.2
ESRS S1-13 Health and safety management system	Indicator number 1 Table #3 of Annex I				3.1.1
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		3.1.1
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				3.1.1
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		3.1.1
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				3.1.1
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				3.1.1
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		3.1.1

MATERIAL DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	SECTION
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				1.3.5
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				1.3.5
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				1.3.5
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		1.3.5
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				1.3.5
ESRS S3-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 T able #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		1.3.5
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				1.3.5
ESRS S4-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Section 1 and 2 on Social in Annex II		1.3.5
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1				4.1.1
ESRS G1-1 Protection of whistle-blowers	Indicator number 6 Table #3 of Annex 1				4.1.1
ESRS G1-2 Actions to address breaches of standards of anti-corruption and anti- bribery	Indicator number 16 Table #3 of Annex 1				4.1.2
ESRS G1-4 Convictions and Fines for violation of anti- corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		4.1.4

3. Material Metrics table for the reporting year

ESRS	DR	NAME	DATA/INFORMATION	2024	2025
GENERAL DISCLOSURES					
ESRS 2 General disclosures	GOV-1	Number of executive members of the administrative, management and supervisory bodies	Members of EXCOM including the CEO	11	11
	GOV-1	Number of non-executive members	Members of the Supervisory Board	6	6
	GOV-1	Boards gender diversity ratio	Women in the Supervisory Board	33%	33%
	GOV-1	Boards gender diversity ratio	Women in the EXCOM	27%	27%
	GOV-1	Percentage of independent board members	Independent members in the Supervisory Board	17%	17%
	GOV-2	Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	For the CEO: variable remuneration dependent on achieving sustainability-related objectives	10%	10%
	GOV-2	Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	For the EXCOM: variable remuneration linked to sustainability-related performance	10% to 30%	10% to 30%
	SBM-1	Total number of employees	Headcount at the end of the reporting period	17,768	16,252
	SBM-1	Total revenue	Million euros	1,407	1,302

ESRS	DR	NAME	DATA/INFORMATION	2024	2025
ENVIRONMENTAL INFORMATION					
ESRS E1 Climate Change	E1-4	Progress on SBTi Near-term targets	NT-ABS1 Scope 1&2 absolute emissions (tCO_2e)	5,638 tCO_2e	4,498 tCO_2e
	E1-7	Energy consumption and mix	NT-INT1 Scope 3 intensity tCO_2e/FTE	0.92 tCO_2e/FTE	0.82 tCO_2e/FTE
			1 Total fossil energy consumption (MWh)*	6,010	5,406
			a) Share of fossil sources in total energy consumption (%)	43%	40%
			2 Consumption from nuclear sources (MWh)	764	796
			b) Share of consumption from nuclear sources in total energy consumption (%)	5%	6%
			3 Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc. (MWh)	0	0
			4 Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	7,409	7,085
			5 Consumption of self-generated non-fuel renewable energy (MWh)	16	152
			6 Total renewable energy consumption (MWh) (calculated as the sum of lines 3 to 5)	7,425	7,237
			c) Share of renewable sources in total energy consumption (%)	52%	54%
			7 **Total energy consumption (MWh)** (calculated as the sum of lines 1, 2, and 6)	**14,199**	**13,439**

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

ESRS	DR	NAME	DATA/INFORMATION	2024	2025
ENVIRONMENTAL INFORMATION					
ESRS E1 Climate Change	E1-8	Gross Scopes 1,2,3 and Total GHG emissions	**Scope 1 GHG emissions**		
			Gross Scope 1 GHG emissions (tCO2e)	3,008	2,229
			Scope 2 GHG emissions		
			Gross location-based Scope 2 GHG emissions (tCO2e)	3,333	2,814
			Gross market-based Scope 2 GHG emissions (tCO2e)	3,062	2,417
			Significant Scope 3 GHG emissions		
			Total Gross indirect (Scope 3) GHG emissions (tCO2e)	23,348	17,806
			1 Purchased goods and services	1,252	902
			2 Capital goods	2,790	696
			3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	1,878	1,761
			4 Upstream transportation and distribution	0	0
			5 Waste generated in operations	148	151
			6 Business traveling	5,215	3,560
			7 Employee commuting	9,505	8,284
			8 Upstream leased assets	2,560	2,452
			9 Downstream transportation	NA	NA
			10 Processing of sold products	NA	NA
			11 Use of sold products	0	0
			12 End-of-life treatment of sold products	NA	NA
			13 Downstream leased assets	NA	NA
			14 Franchises	NA	NA
			15 Investments	NA	NA
			Total GHG emissions		
			Total GHG emissions (location-based) (tCO2e)	29,689	22,849
			Total GHG emissions (market-based) (tCO2e)	29,418	22,452
			Categories marked with NA are not significant for Expleo and are not measured		
		Percentage of Scope 1 GHG emissions from regulated emission trading schemes		0	0
		Biogenic emissions of CO_2 from combustion or bio-degradation of biomass not included in Scope 1 GHG emissions		138 tCO_2	112 tCO_2
		Biogenic emissions of CO_2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions	No data for the reporting year	-	-
		Biogenic emissions of CO_2 from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions	No data for the reporting year	-	-

APPENDIX

ESRS	DR	NAME	DATA/INFORMATION	2024	2025
ENVIRONMENTAL INFORMATION					
ESRS E1 Climate Change	E1-8	Percentage of contractual instruments, Scope 2 GHG emissions		25.27% (all bundled)	32.90% (all bundled)
		Percentage of GHG Scope 3 calculated using primary data		72%	78%
		GHG emissions intensity (total GHG emissions per net revenue)	Total GHG emissions (location-based) per net revenue (in tCO2e/million euros)	21.10	17.76
		GHG emissions intensity (total GHG emissions per net revenue)	Total GHG emissions (market-based) per net revenue (in tCO2e/million euros)	20.91	17.45
	E1-9	GHG removals and GHG mitigation projects financed through carbon credits	No data for the reporting year	-	-
	E1-10	Internal carbon pricing	No data for the reporting year	-	-
	E1-11	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	See Sustainable Business activity table for the financial effect on revenue in the reporting period		
ESRS E5 Resource Use and Circular Economy	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	See Sustainable Business activity table for the financial effect on revenue in the reporting period		

ESRS	DR	NAME	DATA/INFORMATION	FEMALE		MALE		TOTAL HEADCOUNT	
SOCIAL INFORMATION				2024	2025	2024	2025	2024	2025
ESRS S1 Own Workforce	S1-5	Characteristics of the Undertaking's Employees: • Number of employees by gender • Number of employees (headcount at the end of the reporting period) • Number of employees in main countries	France	1,545	1,430	4,204	3,952	5,749	5,382
			India	1,254	1,352	2,682	2,579	3,936	3,931
			Germany	464	410	1,457	1,279	1,921	1,689
			UK	427	361	1,193	1,005	1,620	1,366
			Romania	434	351	1,003	895	1,437	1,246
			Morocco	227	179	372	261	599	440
			Ireland	145	146	313	270	458	416
			Spain	133	132	198	213	331	345
			Egypt	85	87	183	187	268	274
			USA	68	53	168	159	236	212
			Rest of the world	394	287	819	664	1,213	951
			Total	**5,176**	**4,788**	**12,592**	**11,464**	**17,768**	**16,252**
		Average number of employees (headcount)						18,332.50	17,010.00
		Number of employees who have left the company						4,676	4,146

APPENDIX

ESRS	DR	NAME	DATA/INFORMATION	FEMALE 2024	FEMALE 2025	MALE 2024	MALE 2025	TOTAL HEADCOUNT 2024	TOTAL HEADCOUNT 2025
SOCIAL INFORMATION									
ESRS S1 Own Workforce	S1-5	Percentage of employee turnover	Number of employees who left the company / average headcount of the period					25.50%	24.40%
	S1-5	Number of employees in headcount at the end of the reporting period, by contract type, with breakdown by gender	Number of permanent employees	5,053	4,697	12,249	11,132	17,302	15,829
			Number of temporary employees	123	90	339	327	462	417
			Number of non-guaranteed hours employees	0	1	4	5	4	6
	S1-6	Number of non-employees in own workforce	Self-employed people					213	865
	S1-8	Gender diversity in top management	Number of female employees in top management					78	50
			Number of male employees in top management					202	149
			Total number of employees in top management					280	199
	S1-12	Training and skills development metrics	Percentage of employees having participated in regular performance and career development reviews					80%	93%
			Percentage of employees having received training					85%	94%
			Average number of training hours per employee					24	22
	S1-13	Health and safety metrics to Expleo employees	Share of employees covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines					100%	100%
			Number of fatalities as a result of work-related injuries and work-related ill health					0	0
			Number of recordable work-related accidents					109	93
			Rate of recordable work-related accidents*					3.7	3.25
			Number of cases of recordable work-related ill health					3	4
			Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health					2,710	1,287
	S1-14	Work-life balance metrics	Percentage of employees entitled to take family-related leave					100%	99%
			Entitled employees that took family-related leave	22%	21%	23%	19%	23%	19%
	S1-15	Gender pay gap	Gender equality score 2024 (scope: Expleo France)					89/100	89/100
			Pay gap					39/40	39/40
			Pay raise gap					20/20	20/20
			Maternity leave raise					15/15	15/15
			Promotion gap					15/15	15/15
			Top 10 pays equity					0/10	0/10
		Annual total remuneration ratio	No data for the reporting year						
	S1-16	Number of incidents or complaints of discrimination or severe human rights impacts	Number of incidents or complaints registered during the reporting period					0	0

ESRS	DR	NAME	DATA/INFORMATION	2024	2025
GOVERNANCE INFORMATION					
ESRS G1 Business Conduct	G1-3	Training on business conduct	Employees trained on the Code of Conduct	96%	94%
			Employees trained on Information Security	97%	96%
			Employees trained on Data Protection	96%	94%
		Percentage of functions-at-risk covered by training programmes	The functions at risk who received a more specific training on these topics	100%	100%
	G1-4	Number of convictions for violation of anti-corruption and anti-bribery laws		0	0
		Number of sanctions (including administrative/regulatory sanctions) related to corruption or bribery		0	0
		Total amount of fines recognised in the financial statements related to corruption or bribery		0	0

ESRS	DR	NAME	DATA/INFORMATION	2024	2025
ENTITY SPECIFIC INFORMATION					
Entity Specific	Cyber security	Training on business conduct	Employees trained on Information Security	97%	96%
			Employees trained on Data Protection	96%	94%
	AI Sustainable innovation	Anticipated financial effect from solutions coming from our Innovation and R&D activities	No data for the reporting year	-	-
	R&D	Anticipated financial effects due to lack or absence of a positioning on research and innovation activities (breakthrough or continuous improvement)	No data for the reporting year	-	-

4. GRI-standards and ESRS Correspondence table

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

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

APPENDIX

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

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

*(1a) **Differences in granularity: GRI requires further breakdowns or granularity.***
(1b) Differences in data type: GRI requires quantitative disclosure and ESRS requires qualitative disclosure.
(2a) Differences in Scope: GRI disclosure is broader and/or more specific than ESRS.
(2b) Differences in Scope: GRI and ESRS disclosures have the same disclosure objective but differ in how data points are formulated.
(2c) Differences in Scope: GRI 403 covers employees and workers who are not employees but whose work and/or workplace is controlled by the organization. ESRS S1-14 covers employees and non-employee workers (people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78)). For fatalities, ESRS S1-14 covers workers working on the undertaking's sites.

5. UN SDG Correspondence table

SDG	DEFINITION	SECTION
3	**Good health and well-being** Ensure healthy lives and promote well-being of all at all ages.	3.1.1, 3.1.2, 3.1.3, 3.1.12, 3.1.13
4	**Quality education** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	1.3.1, 3.1.3, 3.1.4, 3.1.11
5	**Gender Equality** Achieve gender equality and empower all women and girls.	1.2.1, 3.1.1, 3.1.7, 3.1.14
7	**Affordable and Clean Energy** Ensure access to affordable, reliable, sustainable, and modern energy for all.	1.3.1, 2.2.4, 2.2.5, 2.2.6, 2.2.7
8	**Decent Work and Economic Growth** Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.	1.3.1, 3.1.1, 3.1.3, 3.1.5, 3.1.8, 3.1.11, 4.1.1
9	**Industry, Innovation and Infrastructure** Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.	1.3.1, 1.3.3, 2.1, 2.2.3, 2.3.2
10	**Reduced Inequalities** Reduce inequality within and among countries by promoting.	3.1.1, 3.1.3, 3.1.7, 3.1.10, 3.1.14
11	**Sustainable Cities and Communities** Make cities and human settlements inclusive, safe, resilient, and sustainable.	1.3.1, 1.3.3, 2.2.5, 2.3.2

SDG	DEFINITION	SECTION
12	**Responsible Consumption and Production** Ensure sustainable consumption and production patterns.	2.3.1, 2.3.2, 2.3.3, 2.3.4, 2.3.5, 4.1.2
13	**Climate Action** Take urgent action to combat climate change and its impacts.	2.2.1, 2.2.2, 2.2.4, 2.2.5, 2.2.6, 2.2.8
15	**Life on Land** Protect, restore, and promote sustainable use of terrestrial ecosystems, manage forests sustainably, combat desertification, halt biodiversity loss.	2.3.1, 2.3.2, 2.3.5
16	**Peace, justice and strong institutions** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.	1.2.3, 1.2.4, 4.1.1, 4.1.2, 4.1.4
17	**Partnerships for the goals** Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.	1.3.2, 1.3.3, 2.3.2, 4.1.2

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Expleo Group SAS
Registered Office: 3 Avenue des Prés,
78180 Montigny-le-Bretonneux, France
expleo.com