

CHAPTER 3. INFORMATION ON SOCIAL, ENVIRONMENTAL, AND SOCIETAL MATTERS

3.1. Presentation of the Group and its business model

Please refer to Chapter 1. "[Presentation of the SQLI Group and its activities](#)" in this 2023 Universal Registration Document and, more specifically:

- the **MAIN RESOURCES**: see section 1.3.4. "The Group's driving forces";
- the **MAIN ACTIVITIES**: see section 1.3.1. "Activities: European services group dedicated to the digital world";
- the **MAIN ACHIEVEMENTS**: see section 1.3.6. "Customer references – Demonstration of SQLI capabilities";
- the **STRATEGY ELEMENTS AND OUTLOOK**: see section 1.3.8. "Main markets and strategies" and section 1.4.4. "Trend information";
- the **GRAPHIC REPRESENTATION OF THE BUSINESS MODEL WITH COMMENTS**: see paragraph "Activities: European services group dedicated to the digital world" and in particular Table 3. "The SQLI business model".

3.2 Presentation of the Group's CSR strategy

In 2023, to meet the requirements of the CSRD and to anticipate the sustainability report that we will publish for the 2024 financial year, we have initiated work on dual materiality.

To this end, we worked with a consulting firm specialising in sustainable development to thoroughly review our ESG strategy and identify the most important environmental, societal and governance issues for our company.

3.2.1. Identification of CSR issues

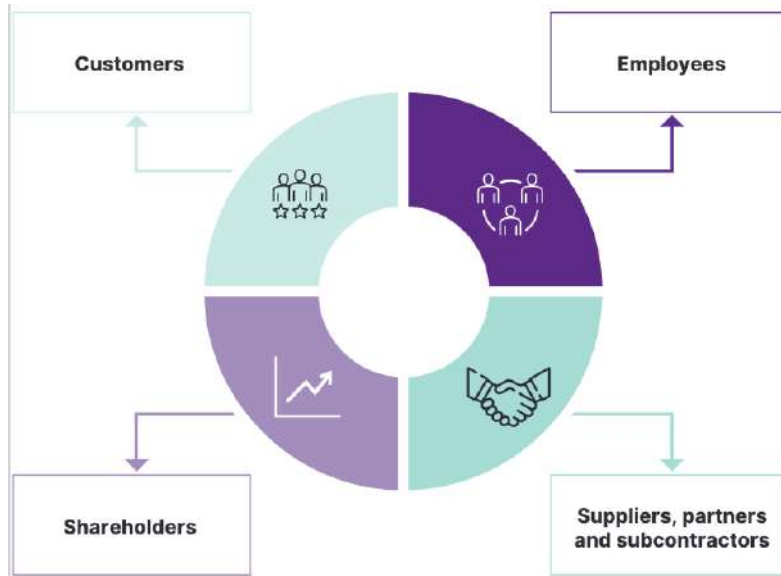
Our current CSR strategy is based on a simple materiality analysis carried out in 2020, the results of which led to the following CSR issues:

| SOCIAL ISSUES | ETHICS AND GOVERNANCE ISSUES | ENVIRONMENTAL ISSUES |
|--|--|--|
| <ul style="list-style-type: none"> ● Attracting and retaining talent & employee well-being and engagement ● Skills development and transformation ● Diversity and equal opportunity | <ul style="list-style-type: none"> ▲ Ethics and compliance ▲ Operational security including cybersecurity and data protection ▲ Customer satisfaction | <ul style="list-style-type: none"> ◆ Environmental impact |

The fight against tax evasion was the subject of an internal assessment and was not considered to be a topic carrying material risks. It does not therefore justify expanding upon in this report as a main CSR risk.

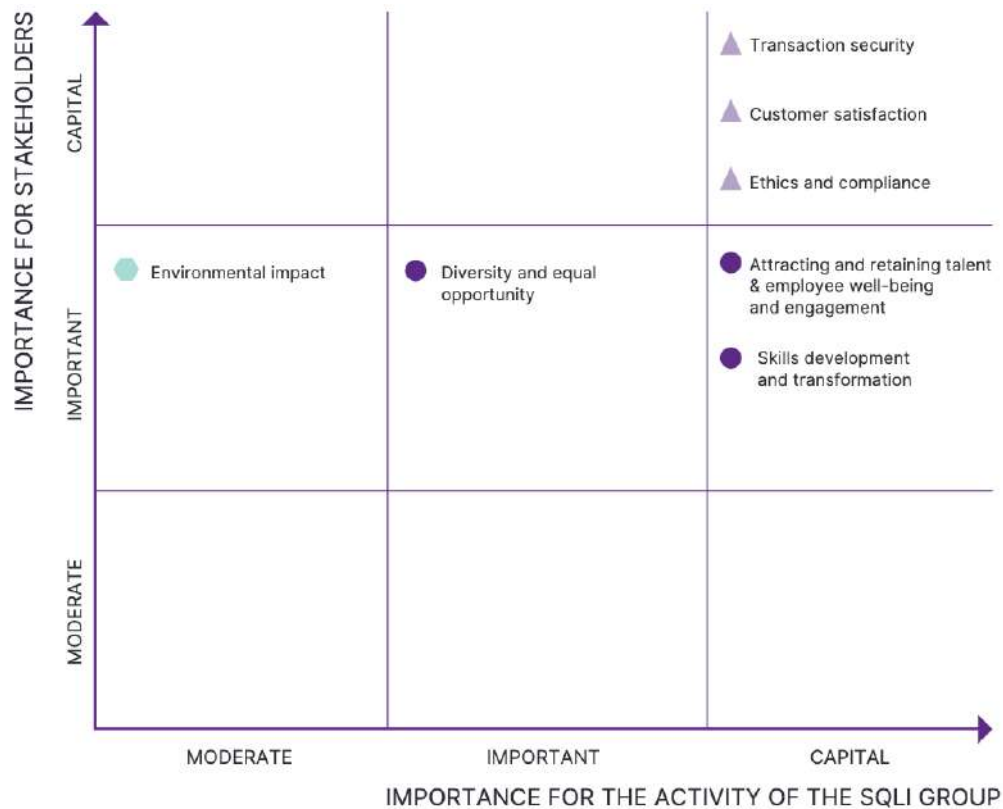
3.2.2. Rating of priority CSR issues

SQLI then ranked each of the issues according to its importance for the Group (x-axis) and its stakeholders (y-axis). The SQLI Group's stakeholders include:



The materiality matrix presented below highlights the actions on which the SQLI Group must focus as a priority.




CSR MATERIALITY MATRIX








As part of this materiality analysis, SQLI has prioritised the seven CSR issues summarised below:

| Issue category | Field of activity | Description of the issue | Management of the issue |
|-----------------------|--|---|--|
| Social | ● Attracting and retaining talent & employee well-being and engagement | <ul style="list-style-type: none"> - Retention of key know-how and skills - Attractiveness and recruitment of new talent | Human Resources Department/Legal Department (Code of Conduct) |
| Social | ● Skills development and transformation | - The Group's ability to train its employees in the needs of customers and new business lines related to changes in technologies and practices | Human Resources Department |
| Social | ● Diversity and equal opportunity | - Prevention of all forms of discrimination | Human Resources Department/Legal Department (Code of Conduct) |
| Ethics and governance | ▲ Ethics and compliance | - Compliance with the laws and regulations governing the Group's activities in the jurisdictions in which it operates | Legal Department |
| Ethics and governance | ▲ Transaction security | - Compliance with personal data protection rules | Legal Department/Department of Information Systems Security (DISS) |
| Ethics and governance | ▲ Customer satisfaction | <ul style="list-style-type: none"> - Balance between the proposed service and customer requirements - Compliance with contractual obligations | Marketing Department Sales Department |
| Environment | ◆ Environmental impact | <ul style="list-style-type: none"> - Limiting CO₂ emissions during business travel by the Group's employees - Reduction of energy consumption within the Group | General services Finance Department |

3.2.3. Action plans and indicators associated with CSR issues

| Social issues | | | | |
|---|---|--|--|-------|
| Issues | Policies/action plans | Key indicators | Scope | Page |
| Attracting and retaining talent & employee well-being and engagement  | <ul style="list-style-type: none"> Group recruitment policy Implementation of a Group recruitment tool Co-optation campaign Remote working HR Team Leader Deployment of the HR cycle New payroll software Payment of wages Implementation of the OSCAR tool Prevention of psychosocial risks Occupational health and safety training Code of Conduct Events at the sites Relocation to higher-quality sites | <ul style="list-style-type: none"> ⇒ Number of hires ⇒ Number of hires by gender ⇒ Number of hires by type of contract ⇒ % of hires from the co-optation system ⇒ % of employees who had an APR (annual performance review) ⇒ Voluntary turnover ⇒ Absenteeism rate ⇒ Workplace accident severity rate ⇒ Workplace accident frequency rate ⇒ % of employees working from home | Group | p.76 |
| Skills development and transformation  | <ul style="list-style-type: none"> Training plan Training in line with the Group's guidelines Partnerships with training professionals E-learning for customised and on-demand training Training of local managers Internal training Cybersecurity training | <ul style="list-style-type: none"> ⇒ Number of training hours ⇒ Number of e-learning training hours ⇒ Number of training hours per employee ⇒ % of employees trained via e-learning ⇒ Number of certifications obtained ⇒ Distribution of training per field | Group | p. 78 |
| Diversity and equal opportunity  | <ul style="list-style-type: none"> Support for the United Nations Global Compact Training of young people in the Company's professions Communication and awareness-raising on the topic of disability Gender equality Code of Conduct Solidarity actions Skills-based sponsorship | <ul style="list-style-type: none"> ⇒ Number of employees by gender ⇒ Number of employees by age ⇒ Employment rate among seniors ⇒ Number of employees by seniority ⇒ Number of employees by professional category ⇒ % of women in management positions ⇒ % of women in management bodies ⇒ Number of part-time employees ⇒ Number of employees by type of contract ⇒ Number of employees with a disability ⇒ Employment rate of employees with disability ⇒ Number of interns ⇒ Number of work-study students ⇒ Comparison of the average salary for men and women | Group Group Group Group France France Group Group France France Group Group Group Group | p. 80 |
| ETHICS AND GOVERNANCE ISSUES | | | | |
| Issues | Policies/action plans | Key indicators | Scope | Page |



| <p>Ethics and compliance</p>  | <ul style="list-style-type: none"> Support for the United Nations Global Compact Risk mapping Group Legal Department SQLI Code of Conduct Ethics Committee Gifts and invitations policy SQLI contract templates Changes in the purchasing policy Compliance training Prevention of insider trading Board of Directors' rules of procedure Delegation of powers and responsibilities Corporate governance Appointments, Compensation and CSR Committee (ACC) | <ul style="list-style-type: none"> ⇒ Number of incidents confirmed or legal actions reported for corruption ⇒ Number of incidents reported <i>via</i> the alert procedure in place ⇒ % of participation in Board of Directors' meetings | <p>Group</p> <p>France</p> <p>Group</p> <p>France</p> | <p>p. 83</p> |
|--|---|---|---|--------------|
| <p>Transaction security</p>  | <ul style="list-style-type: none"> Department of Information Systems Security (DISS) COSEC Safety Committee ISO 27001 certification Security policies Raising awareness of cybersecurity issues Safety insurance plan Charter for the use of IT resources Cybersecurity insurance "Global Data Protection Programme" "PRIVACY" network within the Group Information for persons concerned SQLI PRIVACY Agora AFCDP | <ul style="list-style-type: none"> ⇒ Requests to exercise rights ⇒ Total number of claims for breach of customer privacy and loss of customer data resulting in legal action | <p>Group</p> | <p>p. 85</p> |
| <p>Customer satisfaction</p>  | <ul style="list-style-type: none"> End-to-end approach Satisfaction surveys Training of sales representatives in SQLI offers and perfection of sales techniques | <ul style="list-style-type: none"> ⇒ Net recommendation rate | <p>France</p> <p>Switzerland</p> <p>Belgium</p> <p>Germany</p> <p>The Netherlands</p> <p>United Kingdom</p> <p>Sweden</p> | <p>p. 89</p> |
| <p> ENVIRONMENTAL ISSUES</p> | | | | |
| Issues | Policies/action plans | Key indicators | Scope | Page |
| <p>Environmental impact</p>  | <ul style="list-style-type: none"> Support for the United Nations Global Compact Adherence to the Responsible Digital Charter Web quality Digital sobriety offer Applying accessibility rules for inclusive services Establishment of best practices Waste management Supplier CSR assessment Responsible purchasing | <ul style="list-style-type: none"> ⇒ Electricity consumption ⇒ Average annual electricity consumption per employee ⇒ Paper consumption in kg ⇒ % of eco-responsible certified paper purchased in kg ⇒ Quantity of paper purchased per employee ⇒ Carbon footprint scopes 1, 2 and 3 | <p>Group</p> <p>Group</p> <p>Group</p> <p>Group</p> <p>Group</p> <p>Group</p> | <p>p. 91</p> |

| | | | | |
|--|--|--|--|--|
| | <ul style="list-style-type: none"> • Virtualisation of servers, recycling of IT equipment and print cartridges • New premises policy • Fleet policy • Stakeholder awareness • Actions taken to promote biodiversity • Carbon footprint | | | |
|--|--|--|--|--|

3.3. Commitment to the United Nations

3.3.1. Support for the United Nations Global Compact



The SQLI Group is a signatory of the United Nations Global Compact and supports the ten principles of the Global Compact concerning human rights, international labour standards, environmental protection and the fight against corruption. As part of its support for the Global Compact, the SQLI Group is also committed to promoting these principles to its stakeholders.













3.3.2. Contribution to the United Nations Sustainable Development Goals (SDGs)



The Sustainable Development Goals (SDGs) correspond to the seventeen global goals adopted by the United Nations General Assembly that States are committed to achieving by 2030. The SDGs define global priorities and aspirations for sustainable development to eradicate poverty, protect the planet and ensure prosperity for all.

The SQLI Group contributes to the United Nations SDGs through the policies and action plans it implements in terms of sustainable development and corporate responsibility.

With regard to the Group’s activities, the following SDGs have been selected:

| ISSUES | CONTRIBUTION TO THE SDGs | | | | |
|---------------------------------------|--|---|--|--|---|
| <p>● SOCIAL ISSUES</p> | <p>3 BONNE SANTÉ ET BIEN-ÊTRE</p>  | <p>8 TRAVAIL DÉCENT ET CROISSANCE ÉCONOMIQUE</p>  | <p>4 ÉDUCATION DE QUALITÉ</p>  | <p>5 ÉGALITÉ ENTRE LES SEXES</p>  | <p>10 INÉGALITÉS RÉDUITES</p>  |
| <p>▲ ETHICS AND GOVERNANCE ISSUES</p> | <p>4 ÉDUCATION DE QUALITÉ</p>  | <p>8 TRAVAIL DÉCENT ET CROISSANCE ÉCONOMIQUE</p>  | <p>16 PAIX, JUSTICE ET INSTITUTIONS EFFICACES</p>  | | |
| <p>◆ ENVIRONMENTAL ISSUES</p> | <p>9 INDUSTRIE, INNOVATION ET INFRASTRUCTURE</p>  | <p>12 CONSOMMATION ET PRODUCTION RESPONSABLES</p>  | <p>13 MESURES RELATIVES À LA LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES</p>  | <p>17 PARTENARIATS POUR LA RÉALISATION DES OBJECTIFS</p>  | |

3.4 External CSR recognition

The commitments and actions implemented by the SQLI Group in terms of sustainable development and corporate responsibility are recognised *via* various external validations.

- **ECOVADIS:**



The SQLI Group’s CSR strategy is assessed each year by ECOVADIS, an independent non-financial rating agency. ECOVADIS specialises in assessing CSR performance on four themes (social, environment, business ethics, responsible purchasing).

In 2023, the SQLI Group obtained a score of 66/100 (compared to 62/100 in 2022), thus positioning itself at the level of the 9% of the companies best rated by ECOVADIS in the “IT programming, consulting and related activities” business sector.

- **ETHIFINANCE ESG RATING:**



EthiFinance ESGRatings assesses companies according to a set of criteria grouped under four pillars: Environment, Social, Governance and External Stakeholders (ESG – PPE).

As part of the 2023 Gaïa rating, the SQLI Group obtained a score of 64/100 (new scoring grid).

- **PROVIGIS:**



In 2023, SQLI (France) obtained “Silver Responsible Supplier” certification from PROVIGIS, a supplier compliance specialist. It maintained its “Bronze Responsible Purchaser” certification, attesting to the commitment of SQLI (France) to responsible purchasing.

3.5. Social issues

3.5.1. Attracting and retaining talent & employee well-being and engagement



DESCRIPTION OF THE ISSUE:

The attractiveness and retention of talent in the digital sector are crucial issues, shaping the competitiveness of companies in a constantly changing landscape. In this dynamic field, highly skilled

professionals are essential resources, and attracting and retaining these talents is becoming a strategic imperative.

The growing demand for digital skills creates strong competition among companies to attract the best talent. The SQLI Group is thus exposed to the scarcity of available human resources and to the risk of recruitment of its best potential by its competitors or its own customers.

Talent retention is just as crucial as attraction. The SQLI Group must therefore create conditions favourable to professional development, promote a balance between professional and personal life, and value the contribution of employees. Under these conditions, the risk of encountering difficulties in terms of recruitment and retention may exist.

In order to mitigate the risk of departures, particularly of key employees, the SQLI Group may be forced to grant salary increases that are not immediately reflected in its pricing, which could adversely affect the Group's future financial performance. In addition, the lack of investment in the quality of life at work and in the transmission of the Company's values can be the cause of a disengagement, a lack of motivation or even a significant number of departures of employees to competitors.

The ability of the SQLI Group to grow over the coming years and to respond positively to the demands of its customers therefore also depends on its ability to attract, recruit, motivate and retain experts and talent.

Therefore, in order to meet these challenges, the SQLI Group must be able to do the following:

- Attract the best Digital professionals and retain talent.
- Provide an environment that promotes quality of life at work and protects the health and safety of employees.
- Enable all employees to develop in a stimulating environment, with continuous learning opportunities and a culture of innovation.

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EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

As part of the policies and actions carried out in terms of attracting and retaining talent, and employee well-being and engagement, the SQLI Group contributes to the following SDGs: 3 (Good health and well-being) and 8 (Decent work and economic growth).

o GROUP RECRUITMENT POLICY

The SQLI Group implements a recruitment policy based on a consolidated Recruitment Plan and a selective recruitment policy, based on technical and language tests and HR interviews focused on candidates' interpersonal skills.

As part of the integration of new hires, the SQLI Group regularly organises an induction seminar combining information and presentation of the Group, local information, meetings with managers and cohesion actions. These seminars are held either face-to-face or remotely. The SQLI Group also appoints a mentor in charge of facilitating the integration of the new employee on a daily basis.

o IMPLEMENTATION OF A GROUP RECRUITMENT TOOL:

In 2023, the SQLI Group set up a group recruitment tool. Attractiveness, selection and the monitoring of our recruitment activity are major issues when it comes to enabling SQLI to achieve its growth objectives for the coming years. It was therefore necessary to have a single tool for all Group entities in order to replace the six tools previously used. This new tool, Smartrecruiters, makes it possible to standardise certain processes while taking into account the specificities of each country, to improve the Group's employer brand through an optimised candidate experience and finally to reduce costs and processing time, so that recruiters can focus on higher value-added tasks.

o CO-OPTATION CAMPAIGN:

In order to attract new talents, the SQLI Group has set up a co-optation system in three of the Group's areas (France, International and Morocco). Thus, for any co-optation carried out by an SQLI employee, the latter receives a bonus. This practice not only attracts new talent but also helps to retain employees already hired. In order to meet the challenge of recruiting our experts, the co-optation bonuses vary according to the type of profiles

recommended, thus making it possible to specifically target profiles in areas where there is a shortage. The SQLI Group also organises co-optation challenges, on a seasonal basis and for certain profiles, thus rewarding the strongest contributors to co-optation.

In 2023, 10% of Morocco's recruitments were carried out *via* the co-optation system. A communication campaign is maintained throughout the year to promote this recruitment lever.

- o **REMOTE WORKING:**

In order to enable its employees to find the right balance between personal and professional life while meeting the expectations of our customers, all entities of the SQLI Group allow their employees to work remotely, in accordance with the Teleworking Charter and taking into account the specificities of local operations.

- o **HR TEAM LEADER:**

In order to be more attentive to employees and better meet their expectations, SQLI promotes close relations. We thus created in 2020, within our companies located in France, Switzerland, Belgium, Spain, the United Kingdom and Morocco, the role of HR Team Leader, responsible for ensuring the career development of the eight employees he/she monitors on average, along with the conditions of the assignment and their integration within the Group. The HR Team Leader also provides a solid link between management and employees. The SQLI Group has also created an e-learning certification course on managerial practices and the role of the HR Team Leader, to which each HRTL has access.

In 2023, in Morocco, we created a monthly ritual of a meeting between HR and the community of HRTLs: MeetUp.

Morocco also launched, in March, an "HRTL Impact" Cycle, in five modules, with certificates of participation in the training cycle, certificate presentation ceremonies as a way of expressing gratitude, and recognition in order to maintain the motivation of our HRTL community.

- o **DEPLOYMENT OF THE HR CYCLE:**

The HR cycle is a transparent and fair career support cycle based on performance, potential and compensation. It consists of three highlights: the Annual Performance Review, the People Review and the Salary Review. Each year, the employees carry out an annual performance review (APR) with their manager or HR Team Leader. This annual performance review is a key practice in the management of human resources at the SQLI Group. It makes it possible to take stock of the work accomplished, set new objectives, and better understand the expectations and difficulties encountered by employees.

91.1% of Group employees completed an APR in 2023.

- o **NEW PAYROLL SOFTWARE:**

As part of its internal digital transformation, following SQLI SA (France) in 2022, in 2023 SQLI MOROCCO deployed a new payroll and personnel management software to improve the daily lives of its employees (more ergonomic software, simplified processes, digitisation and transmission of pay slips in 2023 to all SQLI MOROCCO employees).

- o **PAYMENT OF WAGES:**

Since December 2022, in order to improve employee motivation and satisfaction and to align with best practices, salaries are paid at the end of the month throughout the SQLI Group.

- o **IMPLEMENTATION OF THE OSCAR TOOL:**

In 2023, SQLI (France) deployed a new internal tool "OSCAR" on all the sites of SQLI SA (France). The tool helps with career management and employee skills management; it was previously only deployed at the Lyon site. It provides information about employees' career paths and current assignments, and enables searches of profiles based on the skills and certifications acquired. It also centralises exchanges with managers and HRTLs, and information on career opportunities.

- o **PREVENTION OF PSYCHOSOCIAL RISKS:**

Actions to improve working conditions, the introduction of remote working and the local monitoring carried out by the HR Team Leaders contribute to the prevention of psychosocial risks and the improvement of well-being at work.

Some countries such as the Netherlands, Belgium or Switzerland offer, *via* external partners, systems allowing employees the possibility of talking to someone, to discuss their personal or professional issues, without SQLI being informed.

In addition, in order to anticipate and therefore prevent psychosocial risks, Sweden, the Netherlands, Germany, Belgium and Switzerland send regular satisfaction surveys to their employees *via* dedicated tools, in order to get a sense of how staff are feeling and be able to intervene quickly and in a targeted manner when sources of dissatisfaction are raised by the teams.

SQLI SA regularly monitors psychosocial risks through the implementation of various measures. For example, employees can add a “smiley” representing their monthly state of mind to their monthly activity report. They also have the option, in the comment box of their report, to address the topics of their choice.

In addition, the SQLI UES (Economic and Social Unit) has a Health, Safety and Working Conditions Committee (CSSCT), whose mission is to contribute to the protection of the physical and mental health and safety of workers as well as to improving working conditions and ensuring compliance with legislative and regulatory requirements in these areas. In France, 32 first-aiders, 27 evacuation leaders and 19 employees were trained in fire awareness in 2023.

In 2023, SQLI MOROCCO set up an Occupational Health and Safety Committee at each of its sites. Its objective is to carry out actions leading to the improvement of working conditions and the prevention of psychosocial risks and the improvement of well-being at work.

In Morocco, the occupational health service manages the organisation of awareness-raising and training sessions on various topics related to psychosocial risks for all employees such as:

- Pink October (Breast cancer);
- male diseases prostate cancer (Movember);
- first aid, firefighters and MSDs;
- design and distribution of a special “MSDs” leaflet for the benefit of all employees.

In addition, following the earthquake that struck Morocco on 8 September 2023, a listening and psychological support unit was set up for all employees in Morocco. For one month, occupational physicians and psychologists supported employees who were directly or indirectly affected by this natural disaster.

o **WORKPLACE HEALTH AND SAFETY TRAINING:**

In Morocco, 20 volunteer employees received training on health and safety at work, as first aiders.

Training is also planned on safe evacuation in the event of a fire ("*Serre file* – Guide file"). The aim of this training is to reinforce employees' knowledge and teach good practice in the area of occupational health and safety.

In France, 32 first-aiders, 27 evacuation leaders and 19 employees were trained in fire awareness in 2023.

o **CODE OF CONDUCT:**

Every employee has the right to respect for his or her fundamental rights, in particular those relating to the dignity of the human person and to protection against all forms of violence, harassment or discrimination. The SQLI Group is committed to ensuring that the professional environment is free from any harassment, and in particular from any intimidation, any sexual advances, threats and any acts of violence. These principles are expressly reiterated in the SQLI Code of Conduct, which came into force at the beginning of 2021 and was communicated to all Group employees and is referred to in each internal regulation of the Group's entities.

o **MOVING TO HIGHER QUALITY SITES WITH CONCIERGE AND SPORTS AREA:**

The entities of the SQLI Group often move, to improve the well-being of employees. The Bordeaux site and the head office in Levallois-Perret, for example, moved in 2023. The sites chosen are high-quality and pleasant so that employees feel comfortable there and can enjoy optimal working conditions.

The Levallois-Perret site offers employees a concierge service (alterations, dry cleaning, car wash, *etc.*) and a sports area with lessons at attractive prices.



KEY INDICATORS:

- In 2023, 574 new people were hired in the SQLI Group. These new hires included 165 women and 409 men, with 87.3% on permanent contracts ([Table 1](#), [Table 2](#) and [Table 3](#)).
- In 2023, as in the previous year, 11.5% of employees recruited were hired *via* the co-optation system put in place, for all recruitment within the SQLI Group ([Table 4](#)).
- In 2023, 91.1% of SQLI Group employees completed an APR ([Table 5](#)).
- Voluntary turnover for the SQLI Group was 13.8% in 2023 ([Table 6](#)).
- The absenteeism rate for the SQLI SA entity (France) was 3.7% in 2023 ([Table 7](#)).
- The accident severity and frequency rates were 0 and 0 for the SQLI SA entity (France) in 2023 ([Table 8](#) and [Table 9](#)).
- On average, in 2023, within the Group, 94.9% of employees used remote working, an increase of 8 points compared to 2022 ([Table 10](#)).



2024 AMBITIONS:

- Continued development of our employer brand (internal and external) within the Group.
- Continue support to enable the Group recruitment tool deployed in mid-2023 to be learned and used.
- In the Netherlands, developing the employer brand *via* school partnerships.
- Allow all countries in the international scope to measure the satisfaction of their employees and the “Employee Net Promoter Score” (eNPS) through the implementation of a tool. Regular measurement of satisfaction help launch timely initiatives to retain our talent.

3.5.2. Skills development and transformation



DESCRIPTION OF THE ISSUE:

The SQLI Group has the responsibility and the desire to permanently support its employees and provide them with the skills essential for the digital transformation, enabling them to remain pioneers in the adoption and integration of new technologies.

The development of employees’ skills helps to boost their motivation and versatility. It also allows them to better visualise career advancement opportunities. The benefits related to the development and transformation of skills are:

- increase employee productivity;
- improve [retention rate](#);
- achieve performance targets faster;
- develop a strong [employer brand](#).

Thus, given the transformation of the Group’s customers’ businesses and the evolution in terms of digitalisation, the training and adaptation of employees’ skills to new jobs require major attention.



The SQLI Group must therefore be able to develop and align the skills of its employees in order to meet the current and latent expectations of its customers.

EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

As part of the policies and actions carried out in terms of skills development and transformation, the SQLI Group contributes to the following SDG: 4 (Quality education).

- **TRAINING PLAN:**

The implementation of a training policy adapted to the strategy and development of the Company often makes it possible to bring flexibility, innovation and performance to the teams. It makes it possible to anticipate training needs and align them with the Group's strategy.

It is in this spirit that in each entity of the SQLI Group, annual training plans are carried out.

Training and certification plans are identified by training planning adapted to the overall strategy of the SQLI Group, the specificities of each entity in terms of skills development and business needs. This planning makes it possible to identify, prioritise and budget training needs in business skills and soft skills, and certification. Once this training plan has been approved, it is rolled out internally following planning with managers, involved in all training and certification actions. Quarterly monitoring is carried out using management and performance indicators, and there is an annual review.

The SQLI Group thus provides employees with appropriate training plans, courses, lessons and real technical certifications to consolidate their theoretical knowledge. The training plan is defined every year by all operational entities and the Human Resources Department, and presented to the Social and Economic Committee. It enables managers and HR contacts to plan and monitor the training actions approved, with employees during annual performance reviews (APRs).

The SQLI Group attaches crucial importance to the continuous development of the skills of its teams. Every year the Group invests a significant amount in the training and certification of these employees.

- **TRAINING IN LINE WITH THE GROUP'S GUIDELINES:**

The SQLI Group's investments in training are primarily in line with the Group's strategic orientations, enabling employees to adapt to the transformation of their customers' businesses and digital evolution. The training programmes devised out are first and foremost based on the Group's training policy guidelines.

The SQLI Group attaches particular importance to the certification of its employees, a guarantee of recognition of its expertise both internally and with customers and publisher partners. Thus, in 2023, 268 certifications were obtained by the employees of the SQLI Group.

Each year, the Group identifies new business opportunities for which investments in training and/or certification are made. In 2023, Morocco invested in Salesforce and Commerce Tools certifications.

- **PARTNERSHIPS WITH TRAINING PROFESSIONALS:**

The SQLI Group has set up partnerships with external training organisations in order to offer its employees a wide and diversified offering corresponding to the Group's expectations and business lines. More specifically, in France, SQLI SA (France) collaborates with the company ASTON INSTITUT, the SQLI Group training organisation with a catalogue of more than 400 training courses. These training courses, potentially leading to certification, may be professional training, technical training, behavioural training or foreign language training.

- **E-LEARNING FOR CUSTOMISED AND ON-DEMAND TRAINING:**

The SQLI Group is continuing its momentum with regard to the development of employees' skills and careers, and invested in early 2023 in a new JUNO JOURNEY e-learning training platform. All in-house training already on the former

Coop Academy platform has been integrated into Juno Journey; the new platform provides unlimited access to training content by offering a range of topics:

- Technical topics (security, computer languages, *etc.*).
- Behavioural skills (public speaking, stress management, *etc.*).

Employees can choose from 100,000 training courses in English and 8,000 in French.

- **TRAINING OF LOCAL MANAGERS:**

The SQLI Group launched a training programme for local managers (HR Team Leaders and managers) in order to strengthen their managerial skills in project management and employee supervision. This training is available as e-learning *via* the “Juno Journey” platform. During the lockdown periods of the pandemic, local managers were trained in remote management and psychosocial risks, which remain important with the use of teleworking in all SQLI Group entities.

In Morocco, the SQLI training academy has referenced training organisations that have designed customised training courses. One of these is the HRTL Impact Cycle, which is provided to all HRTLs *via* five two-day training modules, which lead to a Certificate of Achievement.

- **INTERNAL TRAINING:**

Internal training sessions are also regularly given to operational and commercial managers by the various departments (Sales, Finance, Legal, HR, *etc.*).

In addition, the SQLI Group created an internal training catalogue. This catalogue provides access to numerous training courses in accordance with SQLI working methods and its business lines while promoting the skills of employees. These training courses can be easily delivered remotely, allowing employees of different agencies to meet, discuss and share their knowledge on common business themes.

In Morocco, the E-Challenge academy is held every year. This is a training course for PFE trainees who join SQLI. It is provided over an average of six weeks, depending on the technology, from 1 March. It makes it possible to promote internal expertise, capitalise on skills and transfer them to a new generation of SQLI employees.

- **CYBERSECURITY TRAINING:**

Employees are regularly trained in cybersecurity issues. Every month, they are invited by e-mail to complete an online awareness course on an IT security theme: phishing, SPAM, ransomware, passwords, information protection, physical security, *etc.*

KEY INDICATORS:



- In 2023, SQLI Group employees completed a total of 66,728 hours of training, including 25,108 hours of e-learning training (**Table 11** and **Table 12**).
- The average number of training hours per employee in 2023 was 36.5 for the SQLI Group (**Table Table 13**).
- 30.27% of employees of the SQLI Group were trained *via* e-learning in 2023 (**Table 14**).
- In 2023, 268 certifications were obtained by employees of the SQLI Group (**Table 15**).
- Like 2022, in 2023 the training completed by employees was mainly technical or certification training (**Table 16**).



2024 AMBITIONS:

For 2024, the SQLI Group wishes to implement the following actions:

- Intensify training cycles for the benefit of Middle Management.
- Enhance the catalogue of internal training courses.
- Step up the process of obtaining certifications.
- Set up training for internal trainers.
- Continue training on cybersecurity.

3.5.3. Diversity and equal opportunity



DESCRIPTION OF THE ISSUE:

The SQLI Group is convinced that diversity in the Company is a source of performance development, and has always paid great attention to carrying out its mission in compliance with the principles of non-discrimination, particularly in terms of hiring, promotion and professional training. Indeed, diversity and inclusion offer a significant competitive advantage to the SQLI Group, enabling it to foster an environment where innovative ideas flourish, where multiple perspectives fuel creativity and where performance is enhanced.

The SQLI Group is particularly vigilant to prevent any form of discrimination by promoting the professional integration of people with disabilities, professional equality between women and men and the professional integration of young people.



EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

As part of the policies and actions carried out in terms of diversity and equal opportunity, the SQLI Group contributes to the following SDGs: 5 (Gender equality) and 10 (Reduced inequalities).

- **SUPPORT FOR THE UNITED NATIONS GLOBAL COMPACT:**

The SQLI Group is a signatory of the United Nations Global Compact. As part of its membership, the SQLI Group supports the ten principles of the Global Compact, in particular the principles relating to human rights and international labour standards (respect for freedom of association and the right to collective bargaining, elimination of all forms of forced labour, effective abolition of child labour, elimination of all forms of discrimination in employment).

- **TRAINING OF YOUNG PEOPLE IN THE COMPANY'S PROFESSIONS:**

The SQLI Group participates in the training of young students in the Company's various business lines. In 2023, the SQLI Group welcomed 68 interns, 82 apprentices and 19 people on professional training contracts to its French agencies, and 140 interns in Morocco. SQLI SA (France) is also involved in the training of young people through the development of partnerships with schools and participation in schools fairs and forums (e.g. INSA Toulouse, Télécom Saint-Etienne, EPITECH, INSA Lyon, Gobelins, ESIGELEC).

- **COMMUNICATION AND AWARENESS-RAISING ON THE TOPIC OF DISABILITY:**

As part of its actions to promote the professional integration of people with disabilities, SQLI (France) does not hesitate to use ESATs and EAs (institutions and services to help people through work, and companies employing disabled people) in order to entrust them with the provision of services such as the purchase of office supplies, providing ready meals, and buffets for meetings and events.

In addition, since 2019, the SQLI Group has been involved in the European Week for the Employment of People with Disabilities. Each year, a dedicated communication and awareness-raising plan is rolled out at Group level. It is also a week when the SQLI Group reiterates its policy of non-discrimination in hiring as well as all job offers to be filled.

In 2023, the SQLI Group launched a week-long "escape game" with topics relating to disability and the integration of disabled workers. Then, an event was held at each of the Group's sites. 22 SQLI employees from the four corners of the Group competed in the Fall Guys game. The game, made more difficult by the imposition of handicaps, was much discussed. The REBIRD team (disabled e-sport team) was also present.

The objective of the SQLI Group is to enable employees to better understand the various disabilities as well as the possible adaptations of workstations in order to promote the integration of people with disabilities. The SQLI Group individually supports every employee with a disability, so that they can be as efficient as possible in their jobs.

SQLI (Group) has 20 employees with disabilities.

- **GENDER EQUALITY:**

As part of its policy in favour of professional equality between women and men, the SQLI Group actively strives to increase the number of women in its workforce and undertakes to:

- guarantee an equivalent entry-level salary for men and women, based solely on the level of training, experience and skills required for the position;
- ensure equal pay for men and women for the same work or work of equal value during periodic salary reviews.

The HRBPs (Human Resources Business Partners) are responsible for following the guidelines defined in this context by the Group. The HR department checks compliance with these guidelines every year at the time of the Salary Review.

Since 2019, the gender equality index of the SQLI SA entity (France) has been measured. By way of illustration: 94/100 in 2021 and 2022 and 93/100 in 2023.

Spain has, with the help of a specialised agency, set up an Equality Plan aimed at analysing gender equality in the workplace using various indicators. On the basis of this analysis, various action plans are proposed in order to achieve this equality. This plan is approved by the authorities and must be renewed every two years.

In Sweden, it is hoped that the Equal Pay Survey will help reduce the gender pay gap.

- **CODE OF CONDUCT:**

The SQLI Group promotes diversity and undertakes not to practise any discrimination and to respect all legislative provisions that combat discrimination. It seeks to offer equal opportunities and fair treatment, regardless of social, cultural, ethnic or national origins, religious or other convictions, caste, marital status, possible state of pregnancy, sexual orientation, disability, age and trade union membership. These principles are expressly reiterated in the SQLI Code of Conduct, which came into force at the beginning of 2021, was communicated to all Group employees and referred to in each of the Group's entities' internal regulations.

- **SOLIDARITY ACTIONS:**

- **PINK OCTOBER:** As in previous years, the SQLI Group wanted to set up a new philanthropic action in 2023 involving the solidarity of its employees. Thus, for the 30th edition of Pink October, all countries in the international scope mobilised around the charity challenge organised by the Group. The challenge consisted of each employee taking a selfie with a pink accessory and posting it on the Pink October Yammer page. For each selfie published, SQLI donated €10 to Institut Curie. The participation of employees and SQLI raised €1,350 for Institut Curie.
- **BIBIAN MENTEL FOUNDATION:** SQLI NETHERLANDS committed to a skills sponsorship involving a three-day sprint event and the Bibian Mentel Foundation. "Equal opportunities for all people with physical disabilities". This was the dream of the charity's founder, Bibian Mentel, a Paralympic snowboarder. The mission of the charity is to help anyone with a disability involving a physical challenge to make the most of themselves. This involves quality support and a "positive mentality" but also providing participants with the right prosthesis or orthosis.
- **JOOD:** In partnership with the Moroccan charity Jood, SQLI committed financial support of €50,000 to 18 families in Douar Tizi Ouadou affected by the earthquake of 8 September 2023. This donation helped build 18 prefabricated housing units and enabled 80 people to find a temporary home. The keys were handed over in

January 2024 in the presence of the CEO of the SQLI Group and the management team of SQLI MOROCCO. These 18 prefabricated housing units are not only temporary shelters. Once the houses in the village have been definitively rebuilt, the prefabricated units will be transformed into tourist housing, giving a new dynamic to the local economy.

- **SKILLS-BASED SPONSORSHIP:**

SQLI is resolutely committed to skills-based sponsorship by aligning technical expertise and social aspirations.

- **SHARE AI:** For the third year running, SQLI has committed to Microsoft's sponsorship programme for social entrepreneurs. This programme aims to contribute to the development of projects for associations, impact start-ups and companies in the social and charitable economy. As part of this programme, SQLI offered its skills to the NetCarbon association in 2023. The latter makes satellite carbon measurement accessible to all, providing the necessary response in the fight against global warming. Governance and tech sponsorship of the implementation of AI models for satellite map analysis.
- **SHARE IT:** This solidarity programme by the NGO Ashoka supports social entrepreneurs in their digital projects. In 2023, SQLI continues to support the various programmes run by Share IT.
- **PROJECTS:** SQLI counts associations among its clients and offers them intervention days and services.
 - We have been working closely for many years with the Society for the Protection of Animals (SPA). Our teams contribute their expertise to develop and maintain the association's central digital tool, thus helping to support the animal cause.
 - With regard to La Cimade, an NGO which helps refugees access their rights, our skills are used to develop SAAM, a digital platform that enables local groups to organise customised monitoring and follow-up of the people they support. The application also allows La Cimade to communicate figures during communication campaigns, while guaranteeing respect for personal data.
 - We support the Le Refuge foundation by developing a support platform for delegations that receive young people who no longer have the support of their families.
 - Once again this year, we are increasing the number of charities and advocacy groups helped with our know-how, by creating a web application for "Stop à l'Exclusion Énergétique", which aims to prevent energy exclusion. The project will make it possible to support training in a new profession: Solidarity Consultant, and also to meet the need to identify and support energy-poor households. An MVP is being developed after several months of co-drafting the components of the project backlog.



KEY INDICATORS:

- In 2023, 679 women and 1,435 men made up the SQLI Group (**Table 17**).
- In 2023, 60.7% of the Group's employees were between 25 and 40 years old and 51.7% had been with the Company for between two and 20 years (**Table 19**, **Table 29** and **Table 30**).
- In 2023, the employment rate of older people (45 years and over) within the Group was 24.1% of the total workforce (**Table 18**).
- In 2023, 78% of SQLI Group's employees were managers (**Table 20**).
- In 2023, 44% of women held management positions (excluding the Board of Directors) within the SQLI SA entity (France) and women accounted for 38% of the Board of Directors of the SQLI SA entity (France) (**Table 21** and **Table 22**).
- 95.8% of SQLI Group employees have a permanent employment contract and 4.2% are part-time (**Table 23** and **Table 24**).
- In 2023, SQLI Group had 20 employees with disabilities, which represents an employment rate of 2% (**Table 25** and **Table 26**).

- In 2023, SQLI Group had 235 interns and 56 work-study students (apprentices/people on professional training contracts) (**Table 27** and **Table 28**).



In 2023 there were 2,026 employees on a permanent employment contract in SQLI Group, including 650 women and 1,376 men, and 88 employees, including 29 women and 59 men, on a fixed-term employment contract.

2024 AMBITIONS:

- For 2024, SQLI Group aims to continue and to expand its initiatives in the area of diversity and equal opportunities. To do this, SQLI Group wants to:
 - renew participation in European Disability Employment Week (EDEW);
 - continue to develop purchases from sectors which support and employ disabled people;
 - establish partnerships with charities and community groups to promote the direct employment of people with disabilities;
 - continue to communicate and implement specific actions in relation to Women's Rights Day.

3.6 Ethics and governance issues

3.6.1. Ethics and compliance

DESCRIPTION OF THE ISSUE:



Transparency and ethics are key values of the SQLI Group. In the event of a breach by one of its employees, corporate officers or suppliers, the Group could be exposed to legal risks (criminal or administrative sanctions, liability). The Group's reputation or image could also suffer in the event of such an incident. It is therefore fundamental for the SQLI Group to ensure that all of its practices comply with the main ethical principles, particularly with regard to the fight against corruption, human rights and the protection of the environment. As SQLI is an international group, it must have strong governance and solid ethical principles.



EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

As part of its ethics and governance policies and actions, the SQLI Group contributes to the following SDGs: 4 (Quality education), 8 (Decent work and economic growth) and 16 (Peace, justice and strong institutions).

SUPPORT FOR THE UNITED NATIONS GLOBAL COMPACT:

The SQLI Group is a signatory of the United Nations Global Compact. As part of its membership, the SQLI Group supports the ten principles of the Global Compact, in particular the principle relating to the fight against corruption.

RISK MAPPING:

During 2020, the SQLI Group carried out a mapping of risks related to corruption. The mapping was presented and validated by the Audit and Risk Committee and the Board of Directors in September 2020.

THE GROUP LEGAL DEPARTMENT, A PLAYER IN THE GROUP'S COMPLIANCE:

The Group's Legal Department is responsible for deploying and ensuring compliance with the Group's major ethical principles, as set out in the Code of Conduct that came into force in 2021.

SQLI CODE OF CONDUCT:

The SQLI Group invites each of its employees, corporate officers and all of its business partners to take action against corruption in all its forms, including extortion and bribery. In order to protect itself against any risk of corruption, the SQLI Group has adopted a Code of Conduct. This Code contains a set of measures relating in particular to the prevention of corruption, insider trading and conflicts of interest. The SQLI Code of Conduct validated by the Board of Directors and the

Group Audit Committee, after consultation and a favourable opinion from the staff representative bodies, entered into force in France in early 2021. This Code is appended to the rules of procedure of all Group entities and published on its corporate website (www.sqli.com). A communication was sent to employees to inform them of the entry into force of the Code of Conduct.

- **ETHICS COMMITTEE:**

In early 2021, the SQLI Group set up an Ethics Committee, responsible for ensuring compliance with the requirements of the SQLI Code of Conduct and monitoring the exemplary nature of employees. The Ethics Committee is also the contact person for employees for any questions relating to the interpretation of the provisions of the Code of Conduct or related to its application but also to report any behaviour that would be contrary to the rules laid down by the Code. Employees, and also any occasional external employee or third party, can send their questions, requests or reports to the Ethics Committee at the following e-mail address: ethics@sqli.com. The Ethics Committee is composed of three permanent members: the Chief Executive Officer (who may be replaced by the Deputy Chief Executive Officer in charge of Finance), the Group Director of Human Resources and the Group General Counsel. In the event of a conflict of interest with one of these members, an alternate may be appointed by a majority of the three permanent members of the Committee. The Committee's operations are governed by rules of procedure published on the Group's corporate website.

- **GIFTS AND INVITATIONS POLICY:**

At the end of 2020, SQLI SA (France) drafted and implemented a practical guide on gifts and invitations for its employees. The purpose of this guide is to make employees aware of the risks of corruption and influence peddling related to gifts and invitations and to advise them on best practices to adopt in their professional relationships. This policy was updated in 2022 in order to specify the maximum authorised thresholds for gifts and invitations. The policy is made available to employees on the Legal SharePoint.

SQLI SA (France) has also revised its "expense report" procedure in order to include a section relating to the rules to be respected in terms of gifts.

- **SQLI CONTRACT TEMPLATES:**

The SQLI Group's contract templates include a clause relating to ethics, sustainable development and the fight against corruption and refer to the SQLI Code of Conduct.

As part of its customer contract models, SQLI and its customer thus certify that they have not committed an act of corruption and undertake to implement the necessary means to prevent any act or behaviour of this nature.

As part of its subcontracting contracts, the SQLI Group requires its subcontractors to comply with the laws and regulations applicable to the fight against fraud and corruption as well as the SQLI Code of Conduct and to take all reasonable measures to prevent any act of this nature. The SQLI Group reserves the right to carry out audits of its subcontractors, it being specified that any breach by the subcontractor authorises SQLI to immediately terminate the contractual relationship.

- **CHANGES IN THE PURCHASING POLICY:**

In December 2021, SQLI SA (France) rolled out a new Purchasing policy in France. As part of this policy, SQLI SA (France) now systematically requires its new suppliers, prior to any collaboration, to comply with and sign its Code of Conduct, its GDPR conditions, a confidentiality agreement as well as complete a CSR questionnaire (including social, environmental, ethics and business aspects) *via* its purchasing platform.

In addition, as part of its duty of care obligation, SQLI SA (France) verifies that each supplier communicates to it, prior to any commercial relationship and then at the required deadlines, all the mandatory legal documents (k-bis extract, URSSAF certificate, list of foreign employees) *via* its "Provigis" platform. The supplier thus obtains the "Certified Supplier" label.

- **COMPLIANCE TRAINING:**

Two training sessions were carried out by the Group Legal Department in 2021 on the theme of compliance: "All players in the fight against corruption" and "The Code of Conduct: everyone's responsibility, everyone's commitment". The first training course ("All players in the fight against corruption") was intended for the people most exposed to the risk of corruption (agency managers, heads of sales, salespeople, HR director, human resources managers, purchasing managers

and head of general services) in order to raise their awareness of compliance issues and enable them to better understand the specific risks related to corruption. The purpose of the second training was to present to employees the Code of Conduct, the Ethics Committee and the whistleblowing procedure put in place. These training courses were initially provided in France and then rolled out within the Group's entities. These training courses are also made available to all employees on the Group Legal Department's intranet (podcast). A Compliance tab has also been created on the Group Legal Department's intranet site in order to provide all Group employees with the best possible support on a daily basis. Finally, throughout 2021, a series of fun videos on the theme of compliance ("One day corruption, always anti-corruption") was distributed to employees in France in order to raise their awareness of the risks of corruption (gifts and invitations, code of conduct, assessment of third parties, whistleblowers, risk mapping, conflicts of interest). These videos are also available in replay on Legal SharePoint.

- **PREVENTION OF INSIDER TRADING:**

In early 2020, the SQLI Group implemented an insider trading prevention policy. In this context, the SQLI Group informed each recipient of insider information of its inclusion on the list of insiders (permanent and occasional), made available to the AMF. The schedule of blackout periods attached to the said letter was communicated to all insiders and published on the Group's institutional website in the investors section (www.sqli.com).

- **REVIEW OF THE RULES OF PROCEDURE OF THE BOARD OF DIRECTORS:**

The rules of procedure of the Board of Directors of SQLI SA (France) were reviewed and adopted by the Board of Directors during the month of May 2020. The purpose of the amendments made to the rules of procedure is to comply with the recommendations of the Middelnext Code and to remind the directors of their obligations in particular in terms of loyalty, non-competition, disclosure, possession of inside information and due diligence. The rules of procedure of the Board of Directors have been published on the Group's corporate website in the Investors section (www.sqli.com).

- **DELEGATION OF POWERS AND RESPONSIBILITIES:**

All delegations of powers and responsibilities now contain a specific clause on the prevention of corruption and money laundering. Under the terms of this clause, each delegate undertakes to ensure compliance with the applicable law and best practices in the fight against corruption and money laundering, and in doing so to ensure compliance with the SQLI Code of Conduct.

- **CORPORATE GOVERNANCE:**

In 2023, the Board of Directors of SQLI (France) was composed of eight members, including three women, and a non-voting member appointed by the Board of Directors on 8 July 2022. Since November 2022, the Board of Directors no longer has a director representing employees. The decision not to appoint a director representing employees, taken in November 2022, was confirmed by the newly elected Social and Economic Committee of the SQLI Economic and Social Unit in November 2023.

The Board of Directors met five times in 2023.

- **APPOINTMENTS, COMPENSATION AND CSR COMMITTEE (ACC):**

At its meeting of 18 February 2022, the Board of Directors extended the powers of the Appointments and Compensation Committee, by assigning it responsibilities in terms of corporate social responsibility ("CSR"), in accordance with recommendation No. 7 of the Middelnext Corporate Governance Code. As part of its CSR component, this Committee:

- reviews and gives an opinion on the Group's strategy in terms of social and environmental responsibility and the implementation of projects related to this strategy;
- formulates CSR proposals with regard to the challenges specific to the Group's activity and objectives, particularly in terms of well-being at work, diversity and the environment, and reviews the commitments made by the Group in this area;
- reviews the annual non-financial performance statement.

SQLI Group's ESG strategy was presented to the Board of Directors on 25 May 2023.



KEY INDICATORS:

- No act of corruption has been identified or brought to the attention of the Group since its creation (**Table 31**).
- To date, no incident has been reported *via* the whistleblowing procedure put in place (**Table 32**).
- In 2023, SQLI SA (France) recorded an attendance rate of 90% at the meetings of the Board of Directors (**Table 33**).



2024 AMBITIONS:

As part of its fight against corruption, the SQLI Group intends to:

- strengthen third-party gifts and hospitality policies;
- review its code of conduct with regard to draft European regulations and directives and in particular its whistleblowing systems within the Group;
- improve the availability of documents and information in force within the legal sharepoint;
- carry out awareness-raising actions for all employees and new hires;
- implement compliance audits of the Group's subsidiaries.

Strengthen the internal supplier selection process and implement this process with SQLI MOROCCO suppliers, after an initial step completed in 2023, with a reduction in their number and moving to contracts with SQLI standards, the ambitions for 2024 include in-depth work on costs.

As for corporate governance, SQLI SA (France) is committed to maintaining the attendance of its members at Board meetings.

3.6.2. Transaction security

3.6.2.1 Cybersecurity

DESCRIPTION OF THE ISSUE:

Cyber attacks targeting the Group's systems, and security breaches, both internally and on our customers' sites, may result in the loss of confidential information, particularly in sensitive areas such as financial transactions or payroll data management. These incidents represent a high risk in terms of financial penalties and can seriously compromise our image, and the confidence of our customers in the Group.

Due to the nature of our business, we are subject to strict national and international regulations. Any leak, whether intentional or accidental, of data belonging to our customers or third parties, could engage the Group's legal liability. Despite our efforts to mitigate the negative consequences, any non-compliance with security standards exposes the Group to significant risks, both financial and reputational, in the area of cybersecurity.



EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

The various operational security policies and actions cover the following SDGs: 16 (Peace, justice and strong institutions) and 4 (Quality education).

- **SQLI GROUP DEPARTMENT OF INFORMATION SYSTEMS SECURITY (DISS):**

Security and customer data protection issues are major issues for the SQLI Group. In order to avoid any security breach, or in the event of an incident, to immediately implement the necessary actions, the SQLI Group has a DISS. The DISS has a role in supporting the security of the Group and its projects (including in the context of the implementation of security measures in line with the regulations on personal data), awareness-raising, advice, and monitoring of the implementation of standards and action plans in this area and the management of security incidents.

As part of its various missions, the DISS implements the following actions: control of the Company's internet access, control of Wi-Fi access, data backup and restoration, implementation of secure tools to deal with IT attacks (secure messaging, secure printing, intrusion prevention probes, implementation of vulnerability scans – in France, Switzerland, deployment in progress in Morocco – *etc.*), managing security incidents, raising employee awareness of IT security, introduction of an EDR system, keeping IT equipment up to date *via* Tanium, deployment of an IDS/IPS (intrusion detection and prevention system) on the SQLI (France) information system, MFA (multi-factor authentication), implementation of a secure password manager for certain sensitive projects, client cybersecurity audits, managing and carrying out internal security/compliance audits. In 2023, security and compliance audits as well as risk analyses were carried out by the DISS in the following

agencies: the ISC Morocco (Rabat), the Pessac establishment and the SQLI head office (Levallois-Perret), and the corresponding remediation plans were implemented (ISO 27001/2/5).

- **SAFETY COMMITTEE (COSEC):**

The SQLI Group continues to organise COSEC committees. These Committees facilitate coordination and cooperation to ensure the security of the Group's information systems. Its main objectives are to communicate and ensure the application of the PGSSI (General Information Systems Security Policy), participate in the development of security guidelines and rules, taking into account ISS events and exceptions, discussing topics impacting information security, monitoring and verifying the management of integrated security in projects, monitoring the ISMS (Information Security Management System) action plan, presenting security indicators, security incidents and associated feedback. The COSEC Committee is composed of the DISS, Group IT, the IS Manager, and the IT Morocco, IT ASTON and IT Switzerland. This committee meets monthly.

- **ISO 27001 CERTIFICATION:**



As part of the Group's development strategy, General Management, the DIS (Director of Information Security) and Cybersecurity Management took action from January 2021 onwards to obtain ISO 27001 certification. The SQLI Pessac (Bordeaux) and Levallois-Perret establishments were the first Group establishments to be ISO 27001 certified for the year 2021-2022; this certification was renewed for 2023 and 2024. The ISO 27001 certification, issued by AFNOR Certification, officially recognises the commitment and actions implemented by SQLI SA (France) in terms of cybersecurity on its production and support activities (Levallois-Perret and Bordeaux scope). By obtaining the ISO 27001 certification, SQLI SA (France) has been officially identified as a trusted partner for the management of customer data. Maximum guarantee, the certification attests the confidentiality and traceability of the elements entrusted, as well as the implementation of the means necessary to protect against any possible cyberattacks.

In accordance with the process for ISO 27001 certification, SQLI SA (France) has rolled out a new standard for securing desktops. The objectives of this new standard are to respond to customers' demands in terms of data protection, protect the information assets by reducing the attack surface and sustaining the information network by standardising the configuration of all work stations. As part of the expansion of the ISO scope, SQLI wants to add the Toulouse site and main projects by 2025.

- **SECURITY POLICIES:**

The information security policy is an essential part of our company, embedded in our unwavering commitment to the protection of sensitive data. Our ISO 27001-certified safety management system is the foundation on which this policy is based.

- **Committed Governance:** Management is actively involved in information security, ensuring adequate allocation of resources and setting clear objectives to maintain compliance and continuous progress.
- **Risk Assessment and Management:** Regular assessments identify threats and enable early action to reduce risks.
- **Sensitive Policies and Procedures:** Our information security guidelines are precise, accessible to all and rigorously enforced by all staff.
- **Awareness and Training:** Regular programmes raise awareness and train our team, creating an internal culture aware of safety issues.
- **Monitoring and Continuous Improvement:** Continuous monitoring of our systems aims to identify areas for improvement to strengthen our security.

This proactive approach, certified ISO 27001, demonstrates our strong desire to place information security at the heart of our company. It consolidates the trust of our partners and customers, and demonstrates our commitment to maintaining high and irreproachable safety standards.

- **RAISING AWARENESS OF CYBERSECURITY ISSUES:**

As part of its awareness-raising actions, the DISS set up an “E-learning” awareness-raising platform in 2019 with the aim of reminding employees of best practices in IT security. Every month, employees are invited by e-mail to complete an online awareness-raising programme on the following topics: phishing, SPAM, ransomware, passwords, information protection, physical security, *etc.* The tool set up was enhanced in 2020 with a new feature since it now includes automated reporting to managers, allowing the monitoring of employee participation and follow-up by their manager if the e-learning module has not been completed.

- **SAFETY INSURANCE PLAN:**

SQLI SA (France)'s critical suppliers and subcontractors (which have an impact on SQLI's information system) must also comply with the requirements of SQLI's SIP (Safety Insurance Plan). Each SIP completed and communicated by the critical supplier/subcontractor is also subject to, prior to any collaboration, validation by one of SQLI's DISS based on the SQLI SIP. If the supplier/subcontractor cannot provide sufficient guarantee of the security terms, they cannot be listed with the SQLI Group.

SIPs are also set up with SQLI customers. The SIP describes all of the specific provisions that SQLI undertakes to implement in order to guarantee compliance with the client's security requirements, within the framework of the execution of the contract. In particular, it defines the organisation put in place, the methodology followed to manage the security of the service as defined in the contract as well as the technical and organisational measures implemented.

- **CHARTER FOR THE USE OF IT RESOURCES:**

In order to ensure the security of its information system, in 2018, SQLI SA (France) implemented, in its French agencies, a Charter governing the use of IT resources that strictly governs the use of IT resources and means of communication made available to employees, corporate officers and service providers. The SQLI SA (France) subcontracting contract templates now include a clause requiring subcontractors to comply with the Charter for the use of IT resources, it being specified that any violation of the Charter authorises SQLI to proceed with immediate termination of the contractual relationship. This Charter was also rolled out in Switzerland and Spain.

- **CYBERSECURITY INSURANCE:**

The SQLI Group has taken out liability insurance on its own behalf and that of its subsidiaries for the risks of cybersecurity which aims to cover all claims related to an IT breach or breach of personal data confidentiality. Under this insurance policy, a team is made available to the SQLI Group 24 hours a day, seven days a week in the event of cybersecurity-related incidents. This Cybersecurity insurance policy was renewed for the 2024 financial year.



2024 AMBITIONS:

For 2024, the SQLI Group aims to implement the following actions:

- Update the general policy of system security.
- Roll out a workstation security pack (encryption of workstations, review of the access rights matrix on the IS, updating of workstation tightening, *etc.*) internationally.
- Update and test the business continuity plan for the ISMS scope.
- Update and deploy the Charter for the use of IT resources within SQLI MOROCCO and internationally.
- Perform intrusion tests on the Group's information system, the information system of the SQLI Pessac establishment and the Pessac physical site.
- Implement a project management process for IS internal security by design.
- Continue to audit sensitive suppliers and subcontractors.
- Obtain the 27001 certification for SQLI MOROCCO by 2024.

Complete the transfer the SQLI MOROCCO servers to the SQLI data centre at its Levallois-Perret premises,

3.6.2.2. Protection of Personal Data

DESCRIPTION OF THE ISSUE:

The main purpose of the General Data Protection Regulation (“GDPR”), which came into force on 25 May 2018, is to empower companies in the management of personal data (“Personal Data”). The GDPR has therefore imposed new obligations on companies that handle and process this Personal Data.

In France, the GDPR reinforces the applicable national regulations and more particularly the French law No. 78-17 of 6 January 1978 relating to data processing, files and freedoms as amended; together the “Applicable Regulations”.

The Group’s activities require SQLI to collect and process Personal Data on a daily basis, whether as part of the management of commercial relationships with customers, partners and service providers, or the management of human resources.

The protection of personal data is therefore a central issue for the Group in order to guarantee respect for the privacy and data security of its employees and customers.

EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

In 2023, the Group renewed its ambitions by redefining its Data Protection governance (“Governance”).

- **LAUNCH OF THE “GLOBAL DATA PROTECTION PROGRAMME”**

“Responsible and secure management of personal data”

On 30 October 2023, SQLI announced to employees the launch of the Global Data Protection Programme (the “Programme”) within all Group entities in France and abroad.

The objective is to meet both regulatory and commercial challenges and make SQLI a leading player in the data protection market.

The first step of this Programme is to restructure and update our procedures and best practices within SQLI. The Programme’s guidelines are set by the Group’s Legal Department.

The Group’s employees were all invited to four (4) presentation webinars – two (2) in French and two (2) in English on 9 and 16 November 2023 in order to inform and mobilise them on the issues for SQLI and give them the means to act.

The second step is to strengthen the specific documentation in order to obtain the validation of the Binding Company Rules (“BCR”) by the National Commission for Data Protection (CNIL).

- **THE “PRIVACY” NETWORK WITHIN THE GROUP**

In order to guarantee the perfect implementation of its Governance and the Programme, SQLI has redesigned its existing GDPR Committee. The GDPR Committee, which was mainly composed of department managers in France, has been remodelled and extended to international entities.

In 2023, SQLI set up a real network of “Privacy” relays in order to meet the requirements and issues determined by SQLI within the Programme.

The role and missions of the Privacy network – and therefore of each of the relays or Privacy Champions comprising it – are in particular to (i.) Ensure the implementation of the Group’s policies and procedures, (ii.) Streamline the transmission and reporting of information within the Group, (iii.) guarantee the compliance of each entity with data protection commitments (e.g. the proper keeping of the record of processing activities or execution of data protection agreements), (iv.) issue alerts about risks.

The Privacy network, coordinated by the Group Legal Department, is made up of 23 Privacy Champions spread across “Privacy NetFranceFrance” and “Privacy Network International”.

- Privacy Network France (“PNF”)

The NFP is composed of the 12 key representatives (“Privacy Champions”) of the Corporate and France departments, in particular (i.) Legal Department; (ii.) DSI, (iii.) SI, (iv.) HR Director, (v.) Purchasing Department, (vi.) General Services, (vii.) Communications Department, (viii.) DISS, (ix.) Delivery, (x.) Sales.

The first PNF was held on 30 November 2023 and was intended to present the tasks to be carried out in order to make the Programme a success.

The NFP will be held once every quarter and will be an opportunity to assess the degree of maturity, ease and understanding of the issues, procedures and indicators.

- Privacy Network International (“PNI”)

The PNI is composed of eleven (11) representatives of the eight (8) Group entities located outside France.

While the ambition of the NIP is identical to that of the NFP in the review, implementation and monitoring of the Programme, its specificity is based on ensuring that Group procedures are in line with applicable local regulations.

The first PNI was held on 13 December 2023. It will meet once every quarter and will be an opportunity to assess the degree of maturity, ease and understanding of the issues, procedures and indicators.

• **INFORMATION FOR THE PERSONS CONCERNED**

As part of the Programme and Governance, SQLI renews its commitments relating to the information of the persons concerned by the processing of Personal Data that it carries out in the conduct of its activities. This renewal is reflected in the updating of its documentation and records (relations with third parties) and, more generally, its policies and procedures (policies and procedures).

- Relations with third parties

Since the implementation, in 2022, of the ADEQUACY solution to ensure processing records are kept, SQLI has consolidated and updated its records when it acts as Data Controller.

Its Subcontractor records have also been supplemented and updated on the basis of the data protection agreements signed with its customers.

In order to guarantee SQLI’s compliance with its obligations under the GDPR in particular, SQLI has rolled out new data protection agreement (“DPA”) models:

- (i.) Data protection agreements – SQLI, data controller

SQLI imposes this DPA model on its service providers and suppliers processing Personal Data in its name and on its behalf, which reinforces their obligations, particularly with regard to respect for

SQLI instructions, the notification of Personal Data breaches, transfers of Personal Data to countries that do not provide an adequate level of protection and the corresponding technical and organisational measures.

- (ii.) Data protection agreements – SQLI, subcontractor

As part of its relationships with its customers, SQLI offers this DPA model in accordance with Articles 28 and 30 of the GDPR. By guaranteeing compliance with the obligations arising from the GDPR, SQLI also monitors the flows of Personal Data of the customers for which it provides services and thus maintains the completeness of corresponding records.

- Policies and procedures

Governance draws on a document base which began to be strengthened in 2023.

SQLI is reforming its policies and procedures and more specifically (i.) the confidentiality policy for employees, (ii.) the confidentiality policy for customers, (iii.) the confidentiality policy for service providers and suppliers, (iv.) the confidentiality policy for website visitors, (v.) the procedure for managing personal data breaches, (vi.) the retention periods matrix, (vii.) the procedure for managing requests from people exercising their rights in the area of personal data, (viii.) the procedure for carrying out impact assessments.

• **SQLI PRIVACY**

In parallel with the launch of the Programme, the Group’s Legal Department launched a new SharePoint entitled “SQLI PRIVACY”.

SQLI PRIVACY aims to:

- remind (or bring people's attention to) the key and fundamental principles relating to the protection of Personal Data;
- inform employees about their rights under the GDPR, and also their duties as specified in the Group's various policies and procedures, in particular the Internal Regulations and the Code of Conduct;
- provide documentation and useful information to be used in customer or service provider relationships;
- disseminate the rules applicable in the event of Personal Data breaches, whether they occur when SQLI is the data controller or subcontractor.

- **AGORA AFCDP:**

In 2021, SQLI SA (France) joined the AFCDP (French Association of Personal Data protection Correspondents) Agora. This association brings together all persons interested in protecting personal data. The purpose of the AFCDP is to promote and develop a discussion on the status of DPOs, to promote consultation with companies and public authorities on all the questions raised by the DPO's status or missions, and to monitor issues relating to the status and missions of the DPOs, etc. The AFCDP offers its members conferences, seminars, publications, the drafting and distribution of standard documents, analyses, notes, the organisation of task forces and working groups.

INDICATORS:

- **Requests to exercise rights: two**
 - One – SQLI SA (France).
 - One – SQLI Ltd (UK).
- **Personal Data Breaches resulting in legal proceedings: zero (Table 35)**

2024 AMBITIONS:

- **Governance consolidation**

The actions undertaken in 2023 will materialise in 2024 with a uniform "Personal Data Protection" documentation common to all Group entities, particularly with regard to personal data processing policies and the assessment of subcontractors and suppliers working with or on behalf of SQLI.

- **BCR objective**

As of the end of the second quarter of 2024, SQLI continues to manage the change and its Programme by initiating the second stage consisting of consolidating the documentation in line with the requirements specific to the approval of BCRs by the French Data Protection Authority (the Commission Nationale Informatique et Libertés, "CNIL") and the European Data Protection Board ("EDPB"); together the "Supervisory Authorities".

To this end, SQLI will put in place (i.) an intragroup agreement making the BCRs binding for all group entities participating in the Programme and (ii.) a service agreement linking the BCRs to the contracts concluded with SQLI clients in the scope of the provision of services.

Discussions with the supervisory authorities should continue until 2025.

- **Communication and Awareness Plan**

SQLI is strengthening its Communication and Awareness Programme in 2024. This includes a dedicated communication on the occasion of Privacy Day and the implementation of cookies when creating a website for our customers. It also involves webinars on the employee confidentiality policy and employees' "personal data protection" commitments, the procedure for managing data breaches and the best practices to adopt when the people concerned request the exercise their data rights.

- **Internal Audit**

SQLI is enhancing its internal compliance audit policy in the area of personal data protection and management on the basis of the commitments made within the policies and procedures subject to the Governance.

These commitments will be translated into indicators included in the compliance control Procedure. The said Procedure will be reviewed annually as from its effective date.

- **International network of data protection professionals**

Already a member of the AFCDP (French association of personal data protection correspondents), SQLI will extend its international network in 2024 and will join the IAPP (International Association of Privacy Professionals). The IAPP is recognised as the largest international community of data protection professionals. This membership will enable SQLI to monitor legislative developments and the strategic outlook of the market by region, *i.e.* Europe, United States, Asia-Pacific.

3.6.4. Customer satisfaction

DESCRIPTION OF THE ISSUE:



Customer satisfaction is a key concern for the SQLI Group.

Failure to match the Group's service offering with the requirements of its customers, or new customers in the event of external growth, would constitute a risk of losing part of its customer base which would in turn result in a loss of revenue.

As part of the Group's activity is carried out on a fixed-price basis, this type of commitment also involves a share of risk (obligation of result to the customer).

The dissatisfaction of a customer in the event of a breach by the Group, or a company acquired as part of an external growth programme, with its contractual obligations, may give rise to possible legal action for compensation for the damage suffered.

Customer dissatisfaction can also result in a risk to the Group's image and can call into question customers' trust.

It is therefore essential for the SQLI Group to ensure that its service offering meets the expectations of its customers and contributes to creating value.

In the event of a health crisis such as the Covid-19 pandemic, it is essential for the Group to be adaptable and efficient in order to ensure the continuity of services and the respect of contractual commitments to customers, while preserving the protection and safety of employees.



EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

- **END-TO-END APPROACH:**

Dedicated to the digital experience and omnichannel commerce, the SQLI Group is the regular partner of major European brands. In order to best serve the needs of its customers and support them most effectively in the design and implementation of their digital ecosystem, the SQLI Group adopts an end-to-end approach that consists of defining, designing, building, and maintaining these environments. SQLI can rely on its ecosystem of partners to build effective and sustainable multi-channel solutions: Acquia, Akeneo, BigCommerce, CommerceTools, ContentSquare, Octopia, Algolia, Planet, Salesforce, SAP CX, Sitecore, Microsoft, Spryker, Vtex, Ibexa, Izberg *etc.* SQLI joined the top 15* agencies dedicated to the digital experience in Europe (**medium-sized agencies; Source: Forrester*).

- **SATISFACTION SURVEYS:**

In order to measure the satisfaction of its customers and as part of its policy of on-going improvement, the SQLI Group introduced, from 2018, annual satisfaction surveys, enabling targeted actions to be defined and implemented. As part of its 2023 satisfaction survey, the SQLI Group approached 873 contacts at its clients in France, Switzerland, Belgium, Germany, the Netherlands, the United Kingdom and Sweden. 48% of them responded to the survey.

- **TRAINING OF SALES REPRESENTATIVES:**

- **IN SQLI OFFERINGS**

In order to improve the presentation of offerings to customers and prospects, SQLI SA (France) regularly organises webinars for its sales representatives. Thus, in 2023, employees had the opportunity to participate in Publishers Solutions

Webinars and “Brown Bag lunches”, the objective of which is to allow employees of a market line to present one or more offerings to employees of other departments. 30 webinars lasting 1.5-2 hours each took place in 2023.

Every Friday morning SQLI International runs presentations on the Editor, SQLI Services Offering and Customer References for its sales and managerial community. In 2023, 35 webinars were held and all SQLI entities were invited to these presentations. The objective of these sessions is both to share customer cases and service offerings with sales representatives and to promote the sharing of information between all SQLI players.

- **IN THE IMPROVEMENT OF SALES TECHNIQUES**

During the sales seminars at the beginning of the year and in September, the sales teams receive a day and a half of training provided by external service providers to increase sales performance. In France, in 2023, sales representatives worked on improving sales efficiency with an external service provider, and on how to engage another service provider with a value proposition.



INDICATOR:

- In 2023, SQLI obtained an NPS of 52 (compared with 45 in 2022). This score exceeds the average NPS in the “IT services” sector, which stands at 33 (*Source: CustomerGauge’s 2018 NPS® & CX Benchmarks Report*). The percentage of promoters is 56% at Group level, an increase compared to 2022 (53.4%). 96.5% of customers who responded to the satisfaction survey give the SQLI entities (France, Switzerland, Belgium, Germany, the Netherlands, the United Kingdom and Sweden) a score between 7 and 10/10 compared to 91.9% in 2022, an increase of 4.6 points (**Table Table 35**).



2024 AMBITIONS:

- The SQLI Group plans to continue the actions undertaken to ensure the highest possible level of satisfaction for its customers and fully meet their business/profession challenges.
- In 2024, SQLI (International) will continue to train its sales and management teams in SQLI services and explaining software solutions, as well as presenting customer cases through webinars.

3.7. Environmental issues

3.7.1 Environmental impact

DESCRIPTION OF THE ISSUE:



The SQLI Group has identified the following risks: non-compliance with a commitment to responsible and inclusive digital technology, greenhouse gas emissions related to employee travel as part of their duties and electricity consumption within the Group.

In addition, as the majority of the Group’s entities are located in Europe, European environmental directives apply, particularly concerning emissions reduction, waste management and the energy efficiency of buildings. Compliance with the various regulations is therefore an important point, as any non-compliance could impact the image of the SQLI Group.



EXISTING POLICIES AND ACTIONS CARRIED OUT DURING THE YEAR:

Through its environmental policies and actions, the SQLI Group covers the following SDGs: 9 (Industry, innovation and infrastructure), 12 (Responsible consumption and production), 13 (Climate action) and 17 (Partnerships for the goals).

- **ADHERENCE TO THE RESPONSIBLE DIGITAL CHARTER:**

In November 2022, SQLI signed up to the Responsible Digital Charter. The Charter summarises the commitments made by its signatories in terms of responsible digital technology. By adhering to the charter, SQLI confirms that it is acting to:

- limit the impact of digital tools on the environment, society and the economy;
- make digital services accessible to all;
- encourage ethical and responsible digital practices;

- promote the emergence of new behaviours and values;
- make digital technology measurable and reasonable.

- **WEB QUALITY:**

Quality assurance is a major issue in our digital experience industry. First digital services group to partner with Opquast and number 1 in France in terms of number of people certified: since 2017, SQLI has certified 217 employees in web quality. In 2024, SQLI expects to extend the programme to its Moroccan service centres. The extended partnership with Opquast testifies to the SQLI Group's desire to certify employees at scale in this essential skill, regardless of their business line and their location. This approach directly serves digital projects and is a guarantee of success for customers keen to achieve their objectives.

Guaranteeing web quality involves:

- improving the security of digital services;
- applying accessibility rules for inclusive services;
- implementing eco-design principles;
- respecting the privacy of users in accordance with the GDPR;
- since 2023, SQLI has benefited from an Opquast delegation that allows it to manage the certification process internally.

- **DIGITAL SOBRIETY OFFER:**

In recent years, the SQLI Group has set up a working group to support its customers on these emerging issues.

SQLI SA (France) has developed a new "Digital sobriety" offer which includes the following components:

- Awareness: collaborative workshops, conferences.
- Digital sobriety audit: assessment of the environmental impact of a company's digital activities and determination of actions to reduce its footprint.
- Sustainable digital strategy: support for companies in their CSR strategy and establishment of a digital roadmap to achieve the sustainable objectives set.
- Circular Design Thinking: support for companies in the design of new products, services and models taking into account the principles of the circular economy.
- Sustainable digital design and lifecycle management: assisting companies to integrate sustainable and responsible practices into their digital activities.

Through its projects, SQLI supports its customers for the benefit of the circular economy and responsible digital technology:

1. SQLI SA (France) launched INDRA's new GoodbyeCar platform (SUEZ and Renault).
2. For a major player in the aeronautics sector, SQLI SA (France) has developed an internal marketplace that promotes the donation of production assets between the Company's entities.
3. SQLI SA (France) facilitated eco-design workshops for a large aeronautics group.

- **APPLICATION OF ACCESSIBILITY RULES FOR INCLUSIVE SERVICES:**

The approach followed is based on all the criteria of the RGAA and the methodology of the OAA (organisation for the improvement of accessibility) game, an official methodology promoted by the French government (DesignGouv). The RGAA method verifies the compliance of a web page with the 50 criteria of the international standard WCAG 2.2. To check compliance, SQLI uses a matrix that lists and checks 106 compliance criteria.

An accessibility expert monitors the various phases and carries out checks on the basis of the criteria mentioned during the various phases. Various tools are used to check the quality of developments and conduct audits (Tanaguru webext RGAA4, RGAA assistant, WebAIM, APD/AU).

- **ESTABLISHMENT OF BEST PRACTICES:**

As was the case in 2021 and 2022, the SQLI Group calculated its carbon footprint in 2023, enabling it to categorise the significance of its various sources of greenhouse gas emissions.

These include measures to limit the printing of documents, reduce energy consumption and waste (e.g. automatic switching off of lights in the evening, installation of lights with motion sensors in certain Group premises, installation of time lights in certain Group premises, implementation of a system for electronic signature of contracts to limit paper consumption, distribution of mugs to employees to replace cups) or business travel (priority recourse to procedures such as videoconferences). In addition, during the redevelopment of premises, the SQLI Group does not hesitate to distribute its old furniture, which it no longer uses, to its other agencies. Lastly, the SQLI Group favours buildings located in the heart of the city to encourage its employees to use public transport when travelling and commuting.

- **WASTE MANAGEMENT:**

The Group also encourages employees to sort their waste. Thus, in 2019, SQLI SA (France) entered into a partnership with GreenOffice, which specialises in waste management, to set up a selective sorting system at the Levallois-Perret premises. This waste management system has been in effect since December 2019. From this date, the individual employee waste baskets were replaced on each floor by collective sorting bins. A selective sorting system has also been set up at the Bordeaux agency.

Regarding IT waste, we have a procedure for disposing of equipment.

Any equipment that leaves SQLI must comply with the aforementioned procedure and we go through external companies for data laundering and/or equipment recycling.

Each of its actions gives rise to a destruction report or a recycling certificate from the companies used.

- **SUPPLIER CSR ASSESSMENT:**

Since December 2021, new suppliers of the SQLI SA (France) entity have been subject, prior to any collaboration, to a CSR assessment *via* an internal questionnaire to be completed on the SQLI SA (France) purchasing platform. Suppliers are assessed on various aspects (social, environmental, ethics and business) and obtain a score at the end of the questionnaire enabling SQLI (France) to assess their CSR performance. If the supplier does not validate the entire questionnaire, the purchasing process cannot be continued.

- **RESPONSIBLE PURCHASING:**

As part of its CSR approach, the SQLI Group favours responsible purchasing:

- 81.8% of the paper bought by Group companies in 2023 was eco-friendly (paper produced using sustainable and environmentally-friendly methods).
- SQLI SA (France) uses a “Just in Time” supplier for the fruit baskets that it provides to its employees. The fruits provided are organic and seasonal in order to respect the health of employees and the environment, and also from short supply chains to support local producers and offer them fair remuneration.
- SQLI SA (France) also provides its employees with a coffee machine at the Levallois-Perret premises, whose coffee beans come from the organic sector. The coffee grounds are then recovered and recycled to be used as compost and enrich the soils of fields, parks and gardens.
- In 2022, SQLI SA (France) replaced its water fountains with fountains which use less energy.
- In the course of 2022, SQLI SA (France) replaced its old photocopiers with more environmentally-friendly ones.
- Order of office supplies and flocked SQLI goodies for recruitment and college fairs from AFLPH (ESAT), from a charity that helps disabled people find work. These supplies are made from recycled or biodegradable materials.
- When the head office moved to Levallois-Perret in November 2023, we implemented the “auum” system, which cleans and disinfects glasses in just 10 seconds with only 10 cl of water and without any chemicals. This system is used with “auum by Bodum” reusable glasses. One of these containers, provided to each employee, is easily cleaned thanks to the “auum-S” instant glass cleaner.

- **VIRTUALISATION OF SERVERS, RECYCLING OF IT EQUIPMENT AND PRINT CARTRIDGES:**

SQLI SA (France) virtualises its servers and occasionally uses brokers to recycle its IT equipment. SQLI SA (France) also recycles its print cartridges *via* the CONIBI company, which specialises in the collection and recycling of print cartridges.

On the IT side, in 2020 SQLI invested in a Nutanix HCI (Hyperconverged) infrastructure that both virtualises servers and reduces energy consumption.

This also made it possible to centralise all the local SQLI infrastructures in two Paris Datacenters (Equinix & Interxion). SQLI continued to invest in this solution in 2023 to migrate the data of our Moroccan entity.

- **NEW PREMISES POLICY:**

The SQLI Group's policy in terms of new premises consists of favouring the rental of HQE (High Environmental Quality certification) or similar certified buildings in order to reduce its consumption, its environmental impact and improve the health and comfort of its employees. In accordance with its policy on new premises, its Bordeaux and Nantes branches moved into BREEAM-certified premises in 2023 and 2019 respectively. Similarly, in 2021, ASTON INSTITUT employees moved into new "BREEAM – Very Good" certified premises. These new premises, located in Lille, also have the following labels: "Biodiversity", "Énergie Bas Carbone [Low Carbon Energy]" and "NF Habitat".

Since October 2023, the head office of SQLI SA (France), still located in Levallois-Perret, has moved to new, more modern premises called "Maslo". These new premises include indoor and outdoor green spaces, a green roof, and optimised waste management and sorting in common areas. In addition, the control of lighting electricity is now provided by a combination of a BMS (Building Management System), photosensitive cells, and presence detectors.

With regard to standards, it should be noted that the Maslo building has two environmental certifications: HQE® and BREEAM®. Certifications include: BREEAMS® "International New Construction 2016" Level EXCELLENT; HQED® "Sustainable Building Reference Framework 2016" Level EXCELLENT. It also has the label: R25 "Smart buildings connected to the outside" Level 1.

The head office of SQLI Deutschland in Dortmund, built in 2019, is equipped with solar panels on the roof and a water cooling system in the ceiling to cool the ambient air.

- **CAR FLEET POLICY:**

Since 2021, SQLI (France, Belgium, Germany) has implemented a new policy for its car fleet. This policy consists of favouring hybrid or electric vehicles when renewing the vehicle fleet, in order to reduce CO₂ emissions.

- **STAKEHOLDER AWARENESS:**

The SQLI Group raises its employees' awareness of environmental issues, and in particular the impacts of digital pollution. Thus, since 2020, the SQLI Group has participated in the Digital Clean Up Day. Each year, for a week, employees are challenged to implement best practices and remove their unnecessary data. In addition, for Digital Clean Up Day, the SQLI Group holds awareness-raising sessions *via* Teams for all Group employees in order to provide them with the tools to effectively clean their data and adopt the right habits. In 2023, thanks to their individual actions, employees deleted 9,246 GB of data, *i.e.* 1.9 tonnes of CO₂ equivalent.

- **ACTIONS TAKEN TO PROMOTE BIODIVERSITY:**

Aware of the importance of biodiversity, in 2023 the SQLI Group repeated several previous actions to support biodiversity:



In 2023, SQLI continued its partnership with "Un toit pour les Abeilles" ["A roof for the bees"] by sponsoring two beehives in France: one in the Paris region near its head office and the other in the Toulouse region, close to SQLI's agency in Toulouse. By sponsoring 80,000 bees, SQLI France is helping to protect bees.

The SQLI Group, which has several agencies in Morocco, has chosen to support "Reforest'Action" since 2021, by participating in the reforestation of a forest in Morocco. In addition to acting on CO₂ storage, the action supported by the SQLI Group is part of a broader and social context of agroforestry. The 300 trees planted by the SQLI Group are part of a larger agroforestry project (which now has more than 30,000 trees) in multiple rural villages in Morocco, and provides local communities with assistance in terms of self-sufficiency, economic development, and also food security.

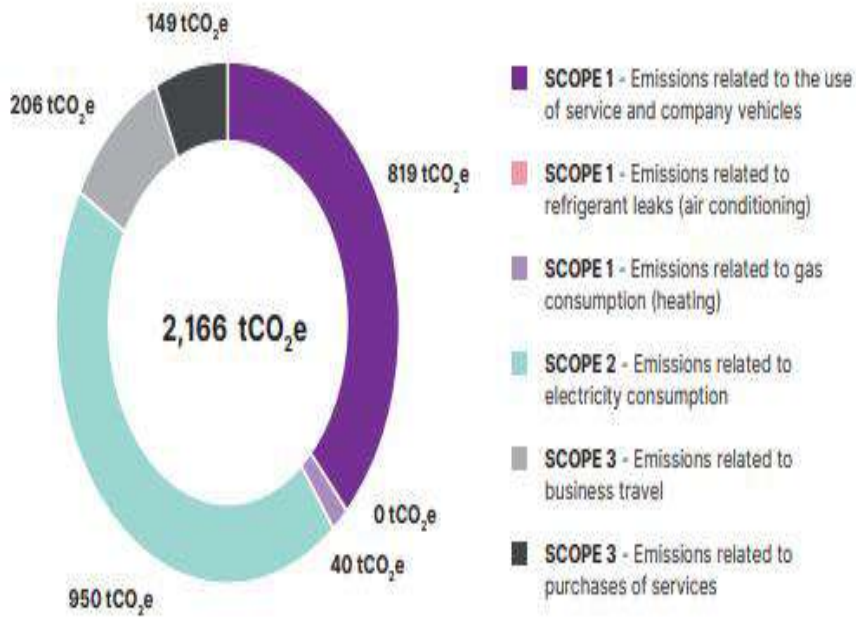
As in 2022, in 2023 SQLI made another donation to "The Seacleaners", a charity for the protection of the oceans.

● **CARBON FOOTPRINT:**

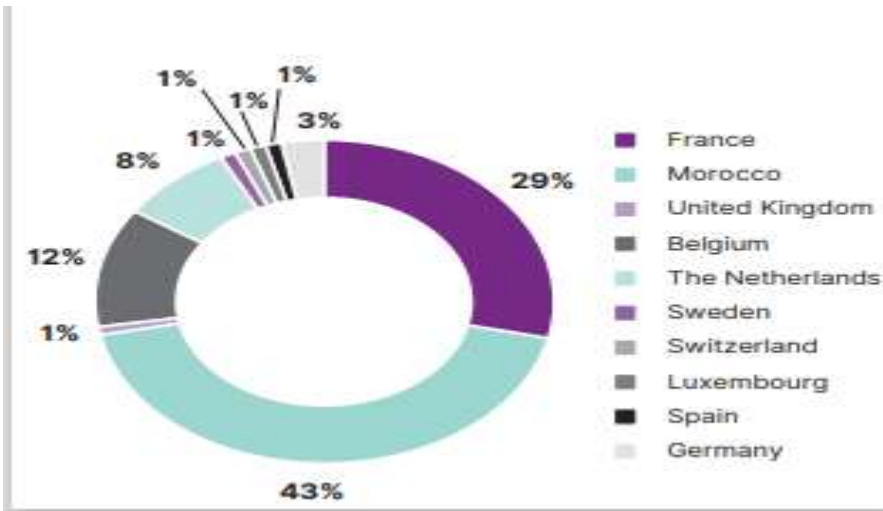
Since 2021, the SQLI Group has calculated its carbon footprint for scopes 1, 2 and 3.

PRESENTATION OF THE SQLI GROUP'S 2023 CARBON FOOTPRINT:

SQLI2023_URD_EN_H016.pdf 1 10/04/2024 16:10



In 2023, the SQLI Group's scope 1 emissions represented 860 tCO₂e (40%) vs. 950.6 tCO₂e for scope 2 (44%) and 355.9 tCO₂e (16%) for scope 3, *i.e.* a total of 2,166 tCO₂e. In 2022, the total amount of the SQLI Group's emissions was slightly lower: 1,743 tCO₂e broken down as follows: scope 1: 737 tCO₂e (42%), scope 2: 610 tCO₂e (35%) and scope 3: 396 tCO₂e (23%).



As in 2022, the CO₂e emissions of the SQLI Group are mainly related, in 2023, to activities carried out in France (29%), Morocco (43%) and Belgium (12%) ([Table 41](#) and

2,166 tCO₂e

Table 42).



INDICATORS:

- In 2023, the Group’s electricity consumption amounted to 2,507 MWh, which represents an average consumption per employee of 906.62 kWh/year (**Table Table 36Table Table 37**).
- The Group’s paper consumption amounted to 1,114.34 kg in 2023. (**Table 38**).
- A large majority of SQLI Group companies purchased eco-responsible paper: 81.8% of all quantities purchased (**Table Table 39**).
- In 2023, the Group’s average paper consumption per employee was 1.06 kg/year (**Table Table 40**).



2024 AMBITIONS:

- Continuation of best environmental practices implemented within the Group to limit energy and paper consumption.
- Implementation of selective sorting in all French SQLI agencies.
- Implementation of a Group responsible purchasing policy.
- Continuation of the systematic evaluation process of new suppliers of SQLI SA (France).
- Increase, by 2024, of hybrid or electric vehicles in the SQLI SA (France) fleet.

Cross-reference table of Principles of the Global Compact/SDGs

| Section No. | Section Title | Page No. | Principles of the Global Compact | SDGs |
|---|--|----------|--|--|
| 3.5 Social issues | | | | |
| 3.5.1 | Attracting and retaining talent & employee well-being and engagement | p. 76 | <p>Principle 3: Companies are invited to respect the freedom of association and to recognise the right to collective bargaining</p> <p>Principle 4: Companies are invited to help eliminate all forms of forced labour</p> | <p>SDG 3: Good health and well-being</p> <p>SDG 8: Decent work and economic growth</p> |
| 3.5.2 | Skills development and transformation | p. 78 | <p>Principle 3: Companies are invited to respect the freedom of association and to recognise the right to collective bargaining</p> <p>Principle 4: Companies are invited to help eliminate all forms of forced labour</p> | <p>SDG 4: Quality education</p> |
| 3.5.3 | Diversity and equal opportunity | p. 80 | <p>Principle 6: Companies are invited to contribute to the elimination of all forms of discrimination in respect of employment and occupation</p> | <p>SDG 5: Gender equality</p> <p>SDG 10: Reduced inequalities</p> |
| 3.6 Ethics and governance issues | | | | |

| | | | | |
|---------------------------------|--|-------|---|---|
| 3.6.1 | Ethics and compliance | p. 83 | <p>Principle 1: Companies are invited to promote and respect the protection of international human rights law</p> <p>Principle 2: Companies are asked not to be complicit in human rights violations</p> <p>Principle 3: Companies are invited to respect the freedom of association and to recognise the right to collective bargaining</p> <p>Principle 5: Companies are invited to contribute to the effective abolition of child labour</p> <p>Principle 10: Companies are invited to take action against corruption in all its forms, including extortion and bribery</p> | <p>SDG 4: Quality education</p> <p>SDG 8: Decent work and economic growth</p> <p>SDG 16: Peace, justice and strong institutions</p> |
| 3.6.2 | Security including cybersecurity and data protection | p. 85 | | <p>SDG 4: Quality education</p> <p>SDG 16: Peace, justice and strong institutions</p> |
| 3.6.3 | Customer satisfaction | p. 89 | | |
| 3.7 Environmental issues | | | | |
| 3.7.1 | Environmental impact | p. 91 | <p>Principle 7: Companies are invited to apply the precautionary approach to environmental issues</p> <p>Principle 8: Companies are invited to take initiatives to promote greater environmental responsibility</p> <p>Principle 9: Companies are invited to promote the development and diffusion of environmentally friendly technologies</p> | <p>SDG 9: Industry, innovation and infrastructure</p> <p>SDG 12: Responsible consumption and production</p> <p>SDG 13: Climate action</p> <p>SDG 17: Partnerships for the goals</p> |

3.9 Appendix: Social, ethical, governance and environmental indicators

3.9.1. Summary of social indicators

- ATTRACTING AND RETAINING TALENT & EMPLOYEE WELL-BEING AND ENGAGEMENT:

Table 1. Number of hires:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISSE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | TOTAL |
|------|------------------|----------------|--------------|-------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 215 | 27 | 201 | 43 | 3 | 6 | 0 | 10 | 11 | 20 | 15 | 23 | 574 |
| 2022 | 282 | 23 | 295 | 45 | 2 | 20 | 0 | 15 | 7 | 2 | 18 | 44 | 772 |

Table 2. Number of hires by gender:

| | | SQLI GROUP |
|------|-------|------------|
| 2023 | WOMEN | 165 |
| | MEN | 409 |
| 2022 | WOMEN | 232 |
| | MEN | 540 |

Table 3. Number of hires by type of contract:

| | | SQLI GROUP |
|------|---------------------|------------|
| 2023 | Fixed-term contract | 73 |
| | Permanent contract | 501 |
| 2022 | Fixed-term contract | 70 |
| | Permanent contract | 702 |

Table 4. % of hires from the co-optation system:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISSE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | GROUP |
|------|------------------|----------------|--------------|-------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 13 | 0 | 8 | 14 | 0 | 17 | 0 | 40 | 18 | 15 | 0 | 13 | 11.5 |
| 2022 | 10 | 13 | 13 | 22 | 0 | 5 | 0 | 20 | 0 | 0 | 0 | 16 | 12 |

Table 5. % of employees who completed an annual performance review:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISSE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | GROUP |
|------|------------------|----------------|--------------|-------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 91 | 79 | 100 | 96 | 100 | 100 | 100 | 97 | 98.46 | 94 | 38 | 100 | 91 |
| 2022 | 94 | 56 | 98 | 94 | 100 | 100 | 100 | 100 | 86 | 71 | 62 | 91 | 93 |

Table 6. Voluntary turnover (in%):

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | GROUP |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 16.3 | 12 | 27 | 17 | 13 | 6 | 0 | 17 | 9 | 11.9 | 19 | 18.3 | 14 |
| 2022 | 25 | 15 | 29 | 23 | 19 | 27 | 0 | 35 | 16 | 21 | 26 | 47.5 | 22 |

Table 7. Absenteeism rate:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|
| 2023 | 3.7 | 6.6 | 1.4 | 1.9 | 0.6 | 4.3 | 0.4 | 16 | 6.27 | 4% | 1.2 | 5 |
| 2022 | 4.4 | 7.2 | 1.5 | ND | 0.9 | 3.9 | 0.1 | 19 | 7.7 | 0.66 | 1.6 | 5.2 |

Table 8. Severity of accidents at work with time off:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|
| 2023 | 0 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2022 | 0.09 | 0 | 0 | ND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 9. Incidence of workplace accidents with lost time:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|
| 2023 | 0 | 0.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2022 | 1.39 | 0 | 0 | ND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table 10. % of employees working from home:

| SQLI GROUP | |
|------------|-----|
| 2023 | 95% |
| 2022 | 87% |

• SKILLS DEVELOPMENT AND TRANSFORMATION:

Table 11. Number of training hours:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISSE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | TOTAL |
|------|------------------|----------------|--------------|-------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|--------|
| 2023 | 10,914 | 126 | 40,139 | 512 | 2,337 | 1,803 | 0 | 1,434 | 3,495 | 1,525 | 748 | 3,695 | 66,728 |
| 2022 | 6,132 | N/A | 43,025 | 3,958 | 1,710 | 3,755 | 78 | 1,900 | 5,097 | | 310 | 1,085 | 67,050 |

This indicator includes e-learning training hours.

Table 12. Number of e-learning training hours:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISSE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | TOTAL |
|------|------------------|----------------|--------------|-------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|--------|
| 2023 | 1,491 | 0 | 14,158 | 0 | 1,410 | 125 | 0 | 912 | 3,074 | ND | 243 | 3,695 | 25,108 |
| 2022 | 1,558 | N/A | 3,458 | 1,481 | 1,368 | 376 | 78 | 1,900 | ND | ND | 0 | 1,085 | 11,304 |

Table 13. Number of training hours per employee:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISSE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | GROUP |
|------|------------------|----------------|--------------|-------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 12.29 | 2.5 | 58.34 | 4 | 155.8 | 37.6 | 0 | 36 | 51.4 | 20.89 | 12.9 | 46.2 | 37 |
| 2022 | 7 | N/A | 65.6 | 28 | 108 | 86 | 18 | 42 | 80 | | 2.3 | 14.1 | 33 |

Table 14. % of employees trained via e-learning:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | GROUP |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 23 | 0 | 50 | 0 | 66.7 | 45.8 | 0 | 65 | 65 | ND | 15.5 | 66.3 | 30 |
| 2022 | 23 | N/A | 10 | 57 | 63 | 100 | 23 | 100 | ND | ND | 0 | 53 | 25 |

Table 15. Number of certifications obtained:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | TOTAL |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 82 | 0 | 103 | 0 | 7 | 15 | 0 | 2 | 7 | 37 | 0 | 15 | 268 |
| 2022 | 54 | N/A | 168 | 34 | 0 | 0 | 0 | 5 | ND | ND | 3 | 0 | 264 |

Table 16. Distribution of training per field:

| IN 2023 | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN |
|----------------------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|
| REGULATORY | 5% | 0% | 2% | 0% | 0% | 0% | 0% | 5% | ND | 0% | 0% | 11% |
| TECHNICAL | 47% | 0% | 75% | 32% | 76% | 4% | 0% | 85% | 37% | 10% | 100% | 6% |
| CERTIFICATION | 20% | 0% | 0 | 0% | 21% | 1% | 0% | 5% | 23% | 30% | 0% | 12% |
| PERSONAL DEVELOPMENT | 7% | 0 | 5% | 5% | 2% | 14% | 0% | 5% | 37% | 0% | 0% | 1% |
| LANGUAGES | 6% | 0% | 0 | 63% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 70 |
| MANAGEMENT | 9% | 0 | 3% | 0% | 0% | 0% | 0% | 0% | 3% | 60% | 0% | 0% |

| | | | | | | | | | | | | |
|----------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| BUSINESS LINE | 7% | 0 | 15% | 0% | 1% | 81% | 0% | 0% | ND | 0 | 0% | 0% |
| TOTAL | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |

- DIVERSITY AND EQUAL OPPORTUNITY:

Table 17. Number of employees by gender:

| | 2023 | | | | 2022 | | | |
|----------------------|------------|------------|--------------|------------|------------|-----------|--------------|-----------|
| | Women | | Men | | Women | | Men | |
| | Number | % | Number | % | Number | % | Number | % |
| SQLI SA (France) | 240 | 27% | 644 | 73% | 236 | 27 | 643 | 73 |
| ASTON INSTITUT | 28 | 58% | 21 | 42% | 30 | 61 | 19 | 39 |
| SQLI MOROCCO | 251 | 38% | 406 | 62% | 274 | 39 | 426 | 61 |
| SQLI SUISSE | 40 | 28% | 101 | 72% | 36 | 24 | 112 | 76 |
| SQLI BELGIUM | 2 | 13% | 13 | 87% | 2 | 12 | 14 | 88 |
| SQLI DIGITAL BELGIUM | 31 | 65% | 17 | 35% | 30 | 59 | 21 | 41 |
| SQLI SA (Luxembourg) | 1 | 25% | 3 | 75% | 1 | 25 | 3 | 75 |
| SQLI NORDICS | 13 | 33% | 27 | 68% | 15 | 37 | 26 | 63 |
| SQLI NETHERLANDS | 11 | 16% | 57 | 84% | 6 | 9 | 58 | 91 |
| SQLI DEUTSCHLAND | 23 | 32% | 50 | 78% | 17 | 26 | 48 | 74 |
| SQLI UK LTD | 16 | 29% | 39 | 71% | 15 | 25 | 44 | 75 |
| SQLI SPAIN | 23 | 29% | 57 | 71% | 21 | 26 | 60 | 74 |
| TOTAL | 679 | 32% | 1,435 | 68% | 683 | 32 | 1,474 | 68 |

Table 18. Number of employees by age:

| | | -25 years | 30-25 years | 35-30 years | 40-35 years | 45-40 years | 50-45 years | 55-50 years | 60-55 years | 65-60 years | +65 years |
|------------|------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| SQLI GROUP | 2023 | 230 | 497 | 458 | 329 | 235 | 165 | 125 | 52 | 20 | 3 |
| | 2022 | 272 | 501 | 479 | 316 | 243 | 167 | 104 | 57 | 16 | 2 |

Table 18. Employment rate among seniors:

| | | Number of seniors (45 years and over) | % of senior employees (45 years and over) | Number of seniors (55 and over) | % of senior employees (55 and over) |
|------------|------|---------------------------------------|---|---------------------------------|-------------------------------------|
| SQLI GROUP | 2023 | 365 | 24 | 76 | 4 |
| | 2022 | 352 | 16 | 78 | 4 |

Table 19. Number of employees by seniority:

| | | -2 years | 2-5 years | 5-10 years | 10-15 years | 15-20 years | 20-25 years | +25 years |
|------------|------|----------|-----------|------------|-------------|-------------|-------------|-----------|
| SQLI GROUP | 2023 | 968 | 475 | 370 | 133 | 116 | 34 | 18 |
| | 2022 | 994 | 500 | 356 | 165 | 87 | 41 | 14 |

Table 20. Number of employees by professional category:

| | | Managers | | Non-managers | |
|------------|------|----------|-------|--------------|-----|
| | | W | M | W | M |
| SQLI GROUP | 2023 | 486 | 1,021 | 147 | 277 |
| | 2022 | 525 | 1,173 | 158 | 301 |

Table 21. % of women in management positions (excluding Board of Directors):

| | SQLI SA (France) | ASTON INSTITUT |
|------|------------------|----------------|
| 2023 | 44% | 50% |
| 2022 | 43% | 50% |

Table 22. % of women on the Board of Directors of SQLI (France):

| | % of women on the Board of Directors of the SQLI entity (France) |
|------|--|
| 2023 | 38% |
| 2022 | 38% |

Table 23. Number of part-time employees:

| | | Full-time employees | | Part-time employees | |
|------------|------|---------------------|-------|---------------------|----|
| | | W | M | W | M |
| SQLI GROUP | 2023 | 628 | 1,395 | 53 | 38 |
| | 2022 | 638 | 1,445 | 51 | 23 |

Table 24. Number of employees by type of contract:

| | | Permanent contract | | Fixed-term contract | |
|------------|------|--------------------|-------|---------------------|----|
| | | W | M | W | M |
| SQLI GROUP | 2023 | 650 | 1,376 | 29 | 59 |
| | 2022 | 672 | 1,406 | 31 | 48 |

Table 25. Number of employees with a disability:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN | TOTAL |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|-------|
| 2023 | 15 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 1 | 20 |
| 2022 | 23 | 3 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 | 30 |

Table 26. Employment rate of employees with disability:

| | SQLI SA (France) | ASTON INSTITUT | SQLI MOROCCO | SQLI SUISE | SQLI BELGIUM | SQLI DIGITAL BELGIUM | SQLI SA (Luxembourg) | SQLI NORDICS | SQLI NETHERLANDS | SQLI DEUTSCHLAND | SQLI UK LTD | SQLI SPAIN |
|------|------------------|----------------|--------------|------------|--------------|----------------------|----------------------|--------------|------------------|------------------|-------------|------------|
| 2023 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2.7 | 0 | 1.25 |
| 2022 | 2.1 | 7.8 | 0 | 0 | 0 | 1.9 | 0 | 0 | 1.6 | 1 | 0 | 1.2 |

Table 27. Number of interns:

| | SQLI GROUP |
|------|------------|
| 2023 | 235 |
| 2022 | 394 |

Table 28. Number of work-study students (apprentices/professional training contracts):

| | SQLI GROUP |
|------|------------|
| 2023 | 56 |
| 2022 | 86 |

Table 29. Comparison between the average salary of women and men in 2023:

| | Average gross monthly salary – Women | | | Average gross monthly salary – Men | | |
|----------------------|--------------------------------------|-----------|-------------|------------------------------------|-----------|-------------|
| | Managers | Employees | Apprentices | Managers | Employees | Apprentices |
| SQLI (France) SA | €4,324 | €2,606 | €1,387 | €4,569 | €2,715 | €1,389 |
| ASTON INSTITUT | €3,998 | €2,427 | €1,291 | €4,688 | €2,507 | €1,353 |
| SQLI MOROCCO | €1,552 | / | €269 | €1,761 | / | €269 |
| SQLI SUISSE | €14,163 | €7,699 | - | €16,428 | €9,134 | - |
| SQLI BELGIUM | €11,350 | €8,754 | 0 | €11,137 | €6,091 | 0 |
| SQLI DIGITAL BELGIUM | €7,092 | €3,256 | 0 | €5,905 | €3,580 | 0 |
| SQLI (Luxembourg) SA | €0 | €2,703 | 0 | €18,000 | €6,951 | 0 |
| SQLI NORDICS | €9,000 | €4,754 | 0 | €7,100 | €4,756 | 0 |
| SQLI NETHERLANDS | €10,230.21 | €3,814 | / | €9,295 | €5,125 | / |
| SQLI DEUTSCHLAND | - | €5,013 | - | €11,420 | €6,355 | €950 |
| SQLI UK LTD | €12,260.54 | €3,185 | 0 | €10,352 | €4,107 | 0 |
| SQLI SPAIN | €3,890 | €3,350 | 0 | €8,708 | €3,714 | 0 |

Table 30. Comparison between the average salary of women and men in 2022:

| | Average gross monthly salary – Women | | | Average gross monthly salary – Men | | |
|----------------------|--------------------------------------|-----------|-------------|------------------------------------|-----------|-------------|
| | Managers | Employees | Apprentices | Managers | Employees | Apprentices |
| SQLI (France) SA | €4,048 | €2,398 | €1,410 | €4,473 | €2,378 | €1,147 |
| ASTON INSTITUT | €4,029 | €2,409 | €1,521 | €4,703 | €1,963 | €1,383 |
| SQLI MOROCCO | €1,490 | / | €257 | €1,722 | / | €257 |
| SQLI SUISSE | €11,037 | €6,856 | / | €12,029 | €9,050 | / |
| SQLI BELGIUM | €10,280 | €7,630 | / | €10,016 | €5,141 | / |
| SQLI DIGITAL BELGIUM | €7,154 | €3,098 | / | €5,241 | €3,061 | / |
| SQLI (Luxembourg) SA | / | €2,376 | / | €17,143 | €6,196 | / |
| SQLI NORDICS | €9,000 | €4,730 | / | €7,100 | €4,730 | / |
| SQLI NETHERLANDS | €10,183 | €4,158 | / | €8,236 | €4,855 | / |

| | | | | | | |
|------------------|--------|--------|------|---------|--------|------|
| SQLI DEUTSCHLAND | €4,590 | €4,273 | €900 | €11,250 | €6,497 | €900 |
| SQLI UK LTD | / | €2,963 | / | €8,700 | €3,690 | / |
| SQLI SPAIN | / | €3,094 | / | €7,750 | €3,410 | / |

3.8.2. Summary of ethics and governance indicators

- ETHICS AND COMPLIANCE:

Table 31. Number of incidents confirmed or legal actions reported for corruption:

| | SQLI GROUP |
|------|------------|
| 2023 | 0 |
| 2022 | 0 |

Table 32. Number of incidents reported *via* the whistleblowing procedure in place:

| | SQLI GROUP |
|------|------------|
| 2023 | 0 |
| 2022 | 0 |

Table 33. % of participation in Board of Directors' meetings:

| SQLI (France) | ATTENDANCE RATE AT BOARD OF DIRECTORS' MEETINGS |
|---------------|---|
| 2023 | 100% |
| 2022 | 100% |

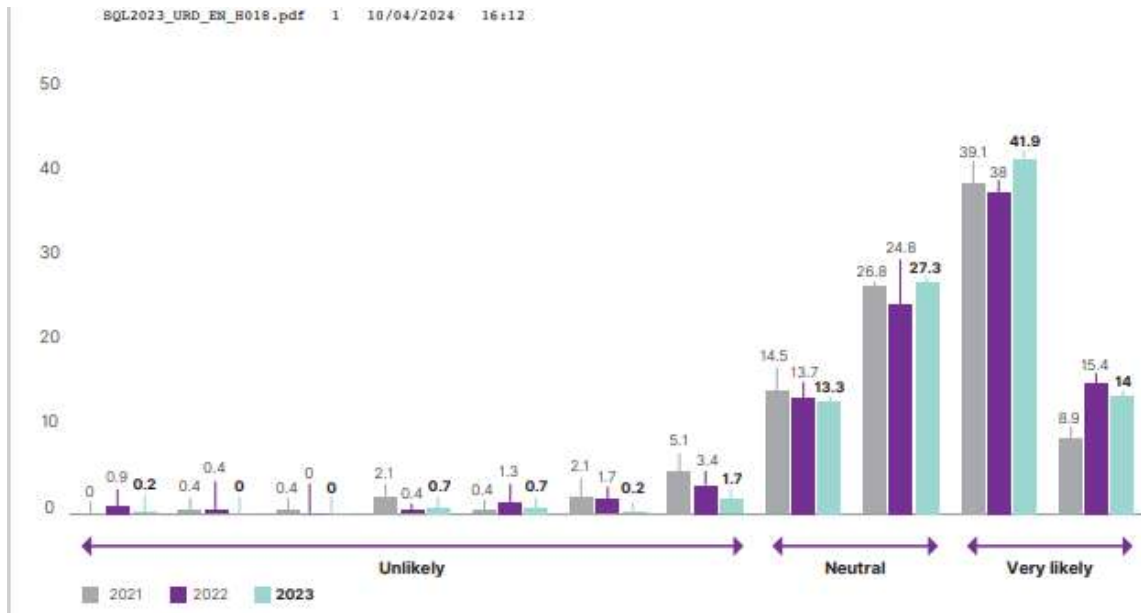
- SECURITY INCLUDING CYBERSECURITY AND DATA PROTECTION:

Table 34. Total number of claims for breach of customer privacy and loss of customer data resulting in legal action:

| | SQLI GROUP |
|------|------------|
| 2023 | 0 |
| 2022 | 0 |

- CUSTOMER SATISFACTION:

Table 35. Net recommendation rate:



3.8.3. Summary of environmental indicators

- ENVIRONMENTAL IMPACT:

Table 36. Electricity consumption:

| | Electricity consumption within the Group | | | | | |
|----------------------|--|-------------------------------|-------------------------------|-----------------|-------------------------------|-------------------------------|
| | 2023 | | | 2022 | | |
| | In MWh | Establishment reporting rate* | Employee reporting rate in %* | In MWh | Establishment reporting rate* | Employee reporting rate in %* |
| SQLI (France) | 729.00 | 7/7 | 100% | 570.00 | 07/07 | 100% |
| ASTON INSTITUT | 263.97 | 3/3 | 100% | 270.00 | 03/03 | 100% |
| SQLI MOROCCO | 1,172.28 | 3/3 | 100% | 708.90 | 03/03 | 100% |
| SQLI SUISSE | 78.63 | 2/2 | 100% | 125.60 | 02/02 | 100% |
| SQLI BELGIUM | 28.62 | 1/1 | 100% | 17.00 | 01/01 | 100% |
| SQLI DIGITAL BELGIUM | 29.36 | 1/1 | 100% | 14.10 | 01/01 | 100% |
| SQLI SA (Luxembourg) | 1.49 | 1/1 | 100% | 1.00 | 01/01 | 100% |
| SQLI NORDICS | 37.67 | 1/1 | 100% | 26.00 | 01/02 | 92% |
| SQLI NETHERLANDS | 59.70 | 2/2 | 100% | 105.00 | 02/02 | 100% |
| SQLI DEUTSCHLAND | 11.73 | 3/3 | 100% | 50.00 | 02/02 | 100% |
| SQLI UK LTD | 54.00 | 2/3 | 100% | 13.90 | 01/03 | 40% |
| SQLI SPAIN | 40.00 | 1/1 | 100% | 49.00 | 02/02 | 100% |
| TOTAL | 2,507.00 | | | 1,950.54 | 90% | 95% |

*The reporting rates have been calculated as follows for each of the subsidiaries:

- Establishment reporting rate:** number of establishments (agencies, service centres) of the entity that have reported their electricity consumption or for which consumption has been estimated/total number of entity establishments.
- Employee reporting rate in %:** number of employees of establishments that reported data within the entity or for which an estimate of consumption was calculated/total number of employees within the entity.

The overall reporting rate for the establishments of the entities included in the reporting scope was 95% in 2023.

Table 37. Average annual electricity consumption per employee (kWh/employee):

SQLI GROUP

| | |
|------|----------|
| 2023 | 1,185.98 |
| 2022 | 897 |

Table 38. Paper consumption in kg:

| | SQLI GROUP |
|------|------------|
| 2023 | 1,114.34 |
| 2022 | 406.5 |

Table 39. % of eco-responsible certified paper purchased:

| | SQLI GROUP |
|------|------------|
| 2023 | 82 |
| 2022 | 55 |

Table 40. Quantity of paper purchased per employee (kg/employee):

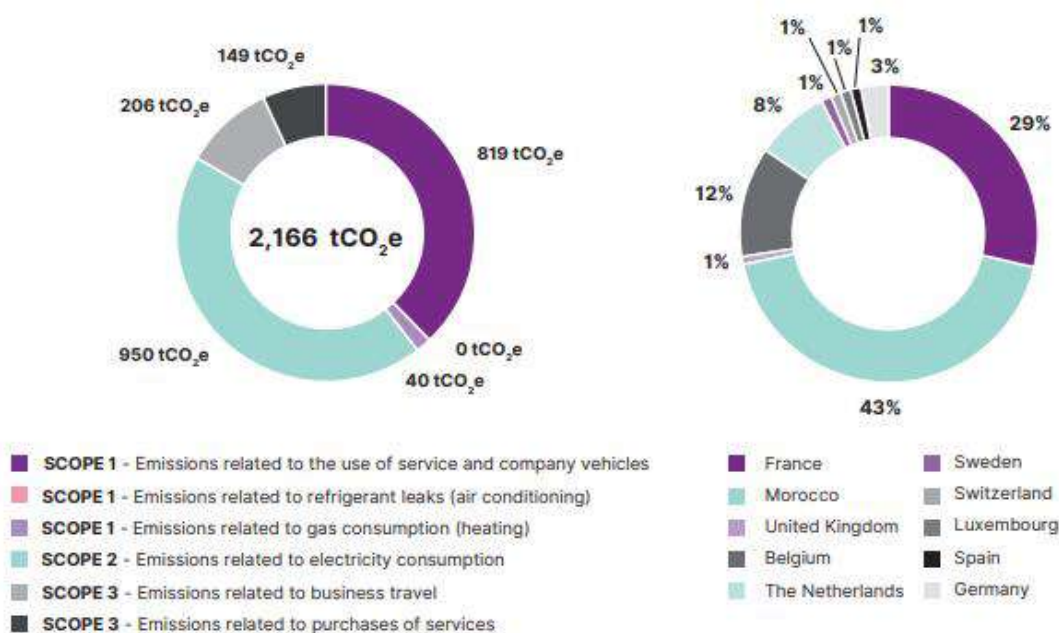
| | SQLI GROUP |
|------|------------|
| 2023 | 1.06 |
| 2022 | 0.19 |

Table 41. 2023 carbon footprint (in kg CO₂e):

| In kg CO ₂ e | SCOPE 1 | | SCOPE 2 | | SCOPE 3 | | | TOTAL |
|--|-------------------------------------|-------------------|-----------------|-------------------------|-----------------------|-----------------------|---------------------------------|------------------|
| | Use of service and company vehicles | Refrigerant leaks | Gas consumption | Electricity consumption | Business travel Plane | Business travel Train | Purchases of goods and services | |
| FRANCE: SQLI SA (France) ASTON INSTITUT | 364,505 | 0 | 0 | 59,428 | 115,553 | 2,148 | 85,956 | 627,590 |
| MOROCCO: SQLI MOROCCO | 24,693 | 0 | 0 | 840,324 | 25,350 | 34 | 34,320 | 924,721 |
| SWITZERLAND: SQLI SUISSE | 16,415 | 0 | 0 | 1,966 | 5,557 | 143 | 8,216 | 32,296 |
| BELGIUM: SQLI BELGIUM SQLI DIGITAL BELGIUM | 238,710 | 0 | 11,770 | 9,334 | 1,750 | 168 | 4,264 | 265,996 |
| LUXEMBOURG: SQLI SA (Luxembourg) | 12,502 | 0 | 0 | 163 | 89 | 0 | 260 | 13,014 |
| SWEDEN: SQLI NORDICS | 321 | 0 | 0 | 791 | 9,228 | 450 | 2,184 | 12,974 |
| THE NETHERLANDS: SQLI NETHERLANDS OSUDIO BELGIUM | 138,375 | 0 | 1,498 | 18,328 | 8,478 | 3,128 | 3,536 | 173,343 |
| SPAIN: SQLI SPAIN OSUDIO SPAIN | 0 | 0 | 0 | 6,120 | 10,553 | 1,188 | 4,472 | 22,333 |
| GERMANY: SQLI DEUTSCHLAND | 24,320 | 0 | 23,712 | 3,740 | 3,900 | 1,388 | 3,692 | 60,752 |
| UNITED KINGDOM: SQLI UK LTD | 0 | 0 | 3,167 | 10,368 | 16,132 | 914 | 2,860 | 33,442 |
| GROUP | 819,841 | 0 | 40,147 | 950,562 | 196,591 | 9,562 | 149,760 | 2,166,462 |

Table 42. Carbon footprint 2022 (in kg CO₂e):

| In kg CO ₂ e | SCOPE 1 | | | SCOPE 2 | SCOPE 3 | | | TOTAL |
|--|-------------------------------------|-------------------|-----------------|-------------------------|-----------------------|-----------------------|---------------------------------|------------------|
| | Use of service and company vehicles | Refrigerant leaks | Gas consumption | Electricity consumption | Business travel Plane | Business travel Train | Purchases of goods and services | |
| FRANCE: SQLI SA (France) ASTON INSTITUT | 235,205 | 134,400 | 0 | 42,840 | 130,945 | 1,299 | 59,072 | 603,761 |
| MOROCCO: SQLI MOROCCO | 10,800 | 0 | 0 | 508,346 | 21,894 | 0 | 43,160 | 584,200 |
| SWITZERLAND: SQLI SUISSE | 15,682 | 0 | 0 | 3,141 | 7,477 | 171 | 8,320 | 34,791 |
| BELGIUM: SQLI BELGIUM SQLI DIGITAL BELGIUM OSUDIO BELGIUM | 252,562 | 0 | 11,128 | 14,168 | 2,899 | 393 | 5,928 | 287,078 |
| LUXEMBOURG: SQLI SA (Luxembourg) | 11,605 | 0 | 0 | 110 | 0 | 0 | 208 | 11,923 |
| SWEDEN: SQLI NORDICS | 0 | 0 | 0 | 546 | 8,120 | 922 | 2,340 | 11,927 |
| NETHERLANDS: SQLI NETHERLANDS | 58,596 | 0 | 642 | 14,736 | 214 | 1,210 | 156 | 75,554 |
| SPAIN: SQLI SPAIN OSUDIO SPAIN | 4,123 | 0 | 0 | 7,497 | 17,539 | 1,373 | 4,524 | 35,057 |
| GERMANY: SQLI DEUTSCHLAND | 1,653 | 0 | 642 | 15,950 | 3,919 | 1,502 | 4,368 | 28,034 |
| UNITED KINGDOM: SQLI UK LTD | 0 | 0 | 0 | 2,671 | 64,612 | 1,331 | 3,016 | 71,630 |
| GROUP | 590,226 | 134,400 | 12,412 | 610,005 | 257,619 | 8,201 | 131,092 | 1,743,955 |



3.10 Taxonomy indicators

It is specified that in view of the NACE code of the Group’s companies and the descriptions of the Taxonomy activities, the Company considers that none of its activities is, at the date of this annual financial report, eligible under the first two environmental objectives referred to in Article 9 of Regulation (EU) 2020/852 of 18 June 2020 (the “Taxonomy Regulation”), namely climate change mitigation and climate change adaptation. Indeed, the activity of SQLI meets the definition of activity 8.2 “Programming, consulting and other IT activities” (Adaptation appendix). This is not considered eligible: it can only be considered as a substantial contribution to climate change adaptation but is not identified in the appendix as being able to be enabling.

For the other four objectives, as the texts were not published, the eligibility and alignment exercise was not carried out for these four objectives.

As described in the tables below, prepared in accordance with Annex II of Delegated Regulation (EU) 2021/2178 of 6 July 2021, as of the date of this non-financial performance statement, all revenue is related to activities not eligible under the two climate objectives.

With regard to investments (CAPEX), which do not have an eligible activity, only investments that are individually sustainable and/or associated with a plan to extend or make an activity sustainable were taken into account. These are mainly rights of use related to real estate and vehicles (IFRS 16).

The alignment analysis for eligible CAPEX was initiated in 2022. With regard to operating expenses, the portion falling within the scope of the Taxonomy Regulation is considered non-material (less than 10% of the Group’s total OPEX, i.e. €236.5 million), so it can be excluded

from the analysis, in accordance with the provisions of Delegated Regulation (EU) 2021/2178 of 6 July 2021.

Revenue and CAPEX are taken from our financial systems and are consistent with the financial statement in this report.

The following tables present the expected items.

3.10.1 Share of revenue eligible for and aligned with the taxonomy

| Economic activities | Code(s) | Absolute revenue (currency) | Share of revenue (%) | Substantial contribution | | | |
|---|---------|-----------------------------|----------------------|-------------------------------|-------------------------------|--------------------------------|----------------------|
| | | | | Climate change mitigation (%) | Climate change adaptation (%) | Water and marine resources (%) | Circular economy (%) |
| A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY (%) | | | | | | | |
| A.1 Environmentally sustainable activities (aligned with the Taxonomy) | | 0 | 0% | 0% | 0% | 0% | 0% |
| Revenue from environmentally sustainable activities (aligned with the Taxonomy) (A.1) | | | | | | | |
| A.2 Activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) | | 0 | 0% | | | | |

| | | | |
|---|--|---------|------|
| Revenue from activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2) | | 0 | 0% |
| Total (A.1+A.2) | | 0 | 0% |
| B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY (%) | | | |
| Revenue of activities not eligible for the Taxonomy (B) | | 251,202 | 100% |
| Total (A+B) | | 251,202 | 100% |

3.10.2 Share of CapEx eligible for and aligned with the taxonomy

| | | | | Substantial contribution | | | |
|---|---------|---------------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|----------------------|
| Economic activities | Code(s) | Absolute CAPEX (currency) | Share of CAPEX (%) | Climate change mitigation (%) | Climate change adaptation (%) | Water and marine resources (%) | Circular economy (%) |
| A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY (%) | | | | | | | |
| A.1 Environmentally sustainable activities (aligned with the Taxonomy) | | 0 | 0% | 0% | 0% | 0% | |
| CAPEX of environmentally sustainable activities (aligned with the Taxonomy) (A.1) | | | | | | | |

| | | | | | |
|--|-----|--------|------|--|--|
| A.2 Activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) | | | | | |
| Furniture | 7.7 | 14,220 | 64% | | |
| Vehicles | 6.5 | 1,324 | 6% | | |
| CAPEX of activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2) | | 15,544 | 70% | | |
| Total (A.1+A.2) | | | | | |
| | | | | | |
| CAPEX of activities not eligible for the Taxonomy (B) | | 6,780 | 30% | | |
| Total (A+B) | | 22,324 | 100% | | |

3.10.3 Share of OpEx eligible for and aligned with the taxonomy

| Economic activities | Code(s) | Absolute OPEX (currency) | Share of OPEX (%) | | |
|---|---------|--------------------------|-------------------|-------------------------------|-------------------------------|
| | | | | Climate change mitigation (%) | Climate change adaptation (%) |
| A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY (%) | | | | | |
| A.1 Environmentally sustainable activities (aligned with the Taxonomy) | | | | | |

| | | | | | |
|---|-----|--------|------|----|----|
| OPEX of environmentally sustainable activities (aligned with the Taxonomy) (A.1) | N/A | 0 | 0% | 0% | 0% |
| A.2 Activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) | | | | | |
| OPEX of activities eligible for the Taxonomy but not environmentally sustainable (not aligned with the Taxonomy) (A.2) | N/A | 0 | 0% | | |
| Total (A.1+A.2) | | 0 | 0% | | |
| B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY (%) | | | | | |
| OPEX of activities not eligible for the Taxonomy (B) | | 17,060 | 100% | | |
| Total (A+B) | | 17,060 | 100% | | |

3.11 Methodological note on reporting

The purpose of the Statement of Non-Financial Performance is to transparently attest to the overall performance of the SQLI Group in this area.

It is carried out by the Human Resources Department of the SQLI Group, which centralises all the information communicated by the internal departments: in conjunction with HR for employee information, purchasing, general services, legal, IT, marketing, communication and MDs of the subsidiaries of the SQLI Group for all other governance and environmental information.

This declaration is based on data collection and monitoring. As such, the SQLI Group has adopted a set of indicators to measure its social, environmental and societal performance.

3.11.1 Reporting scope

The information presented in the "Social risks" section concerns:

- SQLI SA (France);
- ASTON INSTITUT, a French subsidiary of the SQLI Group;

- the foreign subsidiaries of the SQLI Group, namely: SQLI MOROCCO, SQLI SUISSE, SQLI BELGIUM, SQLI DIGITAL BELGIUM, SQLI SA (Luxembourg), SQLI UK LTD (formerly REDBOX DIGITAL LTD), OSUDIO BELGIUM, SQLI DEUTSCHLAND, SQLI NETHERLANDS, SQLI NORDICS (formerly STAR REPUBLIC), SQLI SPAIN;
- in 2023, the data of OSUDIO Belgium are counted with those of SQLI Netherlands;
- SQLI UK includes its subsidiaries in Dubai and Mauritius.

The information presented in the “Environmental risks” section covers:

- **for the carbon footprint:** all SQLI Group companies;
- **for energy consumption within the Group:** SQLI for the following sites: Levallois-Perret, Le Grand-Quevilly, Toulouse, Pessac and Nantes, ASTON INSTITUT for the following sites: Levallois-Perret, Arcueil and Lille, SQLI MOROCCO, SQLI SUISSE, SQLI BELGIUM, SQLI DIGITAL BELGIUM, SQLI SA (Luxembourg), SQLI NORDICS (formerly STAR REPUBLIC), SQLI UK LTD (formerly REDBOX DIGITAL LTD), OSUDIO BELGIUM, SQLI DEUTSCHLAND, SQLI NETHERLANDS, SQLI NORDICS (formerly STAR REPUBLIC), SQLI SPAIN;
- in 2023, the data of OSUDIO Belgium are counted with those of SQLI Netherlands;
- **for paper consumption:** all companies in the SQLI Group;
- “ND” and “N/A” in this statement mean “Not Disclosed” and “Not Applicable” respectively.

3.11.2 Social reporting methodology

It should be noted that for the purposes of this statement, the following terms should be understood as follows:

- **Workforce:** refers to the total number of employees with an employment contract (permanent, fixed-term contracts, including apprenticeship contracts and professional training contracts, excluding interns and subcontractors) as of 31 December 2023.
- **Number of hires:** corresponds to the recruitment of employees on permanent and fixed-term contracts (including apprenticeship contracts and professional training contracts), excluding interns and subcontractors, in 2023.
- **% of hires from the co-optation system:** this ratio is calculated as follows: (number of employees hired *via* the co-optation system in 2023/total number of hires in 2023) x 100.
- **% of employees having completed their annual performance review:** this ratio is calculated as follows: number of employees who completed an annual performance review in 2023/number of employees eligible for the annual performance review at the start of the 2023 annual performance review campaign x 100.
- **Voluntary turnover:** voluntary turnover is calculated as follows: [(cumulative number of departures/number of months)/average headcount since the beginning of the period] x 12. Departures correspond to voluntary departures of employees (termination of probationary period at the initiative of the employee, end of fixed-term contracts and resignations).
- **Absenteeism:** refers to the number of days of absence due to illness, work or commuting accidents, maternity, unjustified absences or paternity. % of absenteeism = (Number of hours of absence from 01/01/2023 to 31/12/2023)/number of hours worked in theory over the period*) x 100. *Number of hours worked in theory = legal working time x average number of employees over the year.
- **Workplace accident severity rate with lost time:** refers to the number of calendar days lost due to a workplace accident in 2023 x 1,000/Theoretical working hours in 2023.
- **Frequency rate of workplace accidents with lost time:** refers to the number of workplace accidents with lost time in 2023 x 1,000,000/Theoretical working hours in 2023;
- **Number of interns:** refers to the total number of interns who started or completed an internship within the Company during 2023.
- **Number of work-study students (apprentices/professional training contracts):** refers to the total number of employees under an apprenticeship or professional training contract with the Company in 2023.
- **% of employees benefiting from a remote working system:** this ratio is calculated as follows: number of employees present at 31/12/2023 and benefiting from a remote working system/total number of employees present at 31/12/2023 x 100.
- **Number of training hours:** refers to the number of training hours completed in 2023 by employees present in 2023 (present or not on 31/12/2023). These hours also include the hours worked by interns in France and Morocco due to the high rate of conversion of interns to permanent contracts during the current year. This indicator includes e-learning training hours.

- **Number of training hours per employee:** the average number of training hours per employee is calculated as follows: number of training hours completed in 2023 (general training and digital training (e-learning))/average workforce in 2023.
- **% of employees trained via e-learning:** this ratio is calculated as follows: number of employees who completed e-learning training in 2023/average workforce in 2023.
- **Number of certified employees:** certifications correspond to training leading to a final examination (which may take the form of a simplified questionnaire or an oral examination in front of a sworn jury depending on the type of certification and its reputation). Certifications consist of validating a level of knowledge in a specific area (in most cases, it is a matter of validating knowledge acquired in a specific area). These certifications may have local recognition (French market or within a community of specialists) or they may be international in scope. The number of certifications obtained therefore corresponds to the number of final exams validated by employees. The indicator concerns certifications obtained in 2023.
- **Employment rate among seniors:** this ratio is calculated as follows:
 - Number of seniors (45 and over): refers to the total number of employees aged 45 and over as of 31/12/2023.
 - % of seniors (45 years and over): refers to the total number of employees aged 45 and over as of 31/12/2023/the total number of employees as of 31/12/2023.
 - Number of seniors (55 and over): refers to the total number of employees aged 55 and over as of 31/12/2023.
 - % of seniors (55 years and over): refers to the total number of employees aged 55 and over as of 31/12/2023/the total number of employees as of 31/12/2023.
- **% of women in management positions (excluding the Board of Directors):** this ratio is calculated as follows: (Total number of women holding management positions ["Manager" or "Director" positions, excluding operational staff]/total number of employees holding management positions ["Manager" or "Director" positions, excluding operational staff]) x 100.
- **% of women on the Board of Directors of SQLI:** in order to determine the % of women on the Board of Directors of SQLI, we carried out the following calculation: number of women on the Board of Directors/total number of members of the Board of Directors (with the exception of the director representing employees) x 100.
- **Number of employees with a disability:** refers to the total number of employees recognised as disabled workers as of 31/12/2023.
- **Employment rate of employees with disabilities:** refers to the total number of employees recognised as disabled workers at 31/12/2023/the total number of employees at 31/12/2023 x 100.

3.11.3 Ethics and governance reporting methodology

- **Number of incidents of corruption confirmed or legal actions reported:** a confirmed incident of corruption is an incident that is recognised as a gross violation of the Code of Conduct, company policies or legislation relating to corruption. Incidents for which an investigation is still ongoing during the reporting period are not considered to be confirmed.
- **Operational security:** we asked all our subsidiaries (in France and abroad) to identify the number of legal actions brought by our customers for invasion of privacy and loss of data resulting from a fault on the part of the SQLI Group.
- **Customer satisfaction indicators:** we based our satisfaction survey on the NPS (Net Promoter Score) method to determine the recommendation rate of our customers. The NPS methodology is based on the following fundamental question: "What is the probability that you will recommend SQLI to a friend or colleague?" Customers are then asked to rate their response on a scale of 0 to 10, this scale being divided into three categories: "Unlikely" from 0 to 6, "Neutral" from 7 to 8 and "Very likely" from 9 to 10. In accordance with the NPS method, we sent the following question: "On a scale of 0 to 10, would you recommend SQLI to a colleague or a close friend or relative" to 873 contacts of our clients located in France, Switzerland, Belgium, Germany, the Netherlands, the United Kingdom and Sweden who contracted fixed-price services or cost-plus services in 2023. A second qualitative question was sent to provide supporting evidence for the rating.

3.11.4 Environmental reporting methodology

- **Electricity consumption:** electricity bills provided by EDF are used to calculate the electricity consumption of the SQLI establishments in Levallois-Perret, Toulouse, Bordeaux, Grand-Quevilly, Nantes and for the ASTON INSTITUT in Levallois-Perret, Arcueil and Lille. For establishments that were unable to provide electricity consumption, we performed an estimate based on the average consumption per employee of the establishments that reported data. We then multiplied this average consumption by the number of employees present at 31 December in the establishment for which we had estimated consumption. For foreign subsidiaries, electricity bills from suppliers are

also used to calculate electricity consumption. The reporting rates have been calculated as follows for each of the subsidiaries:

- Establishment reporting rate: number of establishments (agencies, service centres) of the entity that have reported their electricity consumption or for which consumption has been estimated/total number of entity establishments.
- Employee reporting rate in %: number of employees of establishments that reported data within the entity or for which an estimate of consumption was calculated/total number of employees within the entity.
- **Electricity consumption per employee:** we calculated this ratio as follows: electricity consumption in kWh within the entity's facilities/number of employees as of 31/12/2023 within the entity's facilities that reported data or for which a consumption estimate was calculated. This indicator was not calculated for ASTON INSTITUT insofar as, in addition to these employees, this entity receives many students/people in training as part of its activity.
- **Paper consumption:** extracts from the SQLI Group accounts provided by the Group's various suppliers make it possible to calculate the paper consumption of the Group's entities on the basis of supplier invoices.
- **% of eco-responsible paper purchased (in kg):** refers to the quantity of eco-responsible certified paper purchased in 2022 (in kg)/total quantity of paper purchased in 2023 (in kg) x 100.
- **Quantity purchased per employee:** refers to the total quantity of paper purchased in 2023 (in kg)/total number of employees present as of 31/12/2023.

Cross-reference table

| LEGISLATION | LIST OF MANDATORY ITEMS | TREATMENT OF ITEM |
|---|--|---|
| Sustainable Food Act of 30 October 2018 | Fight against food insecurity, respect for animal welfare, responsible, fair and sustainable food | Given the dematerialised nature of our activities, we believe that this does not constitute a significant CSR risk and therefore does not warrant further discussions in this report. |
| Decree implementing the transposition of the European directive (No. 2017-1265) | Consequences on climate change of the Company's activity and the use of the goods and services it produces (contribution and adaptation) | Given the dematerialised nature of our activities, we believe that this does not constitute a significant CSR risk and therefore does not warrant further discussions in this report. |
| | Consequences on climate change related to the upstream and | Given the digital nature of our activities, we believe that this does not constitute a significant CSR risk and |

| | |
|---|---|
| downstream transport activities of the activity | therefore does not warrant further discussions in this report. |
| Actions to promote the nation-army link and support commitment in the reserves | Given the digital nature of our activities, we believe that this does not constitute a significant CSR risk and therefore does not warrant further discussions in this report. |
| Circular economy | Given the dematerialised nature of our activities, we believe that this does not constitute a significant CSR risk and therefore does not warrant further discussions in this report. |
| Fight against food waste | Given the dematerialised nature of our activities, we believe that this does not constitute a significant CSR risk and therefore does not warrant further discussions in this report. |
| Collective agreements concluded within the Company and their impact on the Company's economic performance | Given the dematerialised nature of our activities, we believe that this does not constitute a significant CSR risk and therefore does not warrant further discussions in this report. |
| Working conditions of employees | See section 3.5.1. Attracting and retaining talent & employee well-being and engagement |
| Actions to combat discrimination and promote diversity and measures taken in favour of people with disabilities | See section 3.5.3 "Diversity and equal opportunities". |
| Societal commitments in favour of sustainable development | See section 3.7 "Environmental issues". |
| | |
| Actions to promote physical and sporting activities | Given the dematerialised nature of our activities, we believe that this does not constitute a significant CSR risk and therefore does not warrant further discussions in this report. |

3.12 Report of the independent third party

To the Shareholders' Meeting,

In our quality as an independent ("third party") verifier, accredited by COFRAC (COFRAC Inspection Accreditation, No. 3-1681, scope available on www.cofrac.fr) and as a member of the network of one of the statutory auditors of your company (hereafter "the Entity"), we carried out work to formulate a reasoned opinion expressing a conclusion of limited assurance on the compliance of the consolidated statement of non-financial performance, for the financial year ended 31 December 2023

(hereinafter the "Statement") with the provisions of Article R. 225-105 of the French Commercial Code and on the fairness of historical information (recorded or extrapolated) provided pursuant to 3° of I and II of Article R. 225-105 of the French Commercial Code (hereinafter the "Information") prepared in accordance with the procedures of the Entity (hereinafter the "Guidelines"), presented in the management report in accordance with the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures we have implemented, as described in the "Nature and scope of the work" section, and the information we have collected, we have not identified any significant anomaly that would call into question the fact that the consolidated statement of non-financial performance complies with the applicable regulatory provisions and that the Information, taken as a whole, is fairly presented in accordance with the Guidelines.

Preparation of the non-financial performance statement

The absence of a generally accepted and commonly used reference framework or established practices on which to evaluate and measure the Information allows the use of different but acceptable measurement techniques that may affect comparability between entities and in time.

Consequently, the Information must be read and understood with reference to the Guidelines, the significant elements of which are presented in the Statement.

Limitations inherent in the preparation of the Information

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

Responsibility of the Entity

Management is responsible for:

- selecting or establishing appropriate criteria for the preparation of the Information;
- preparing a Statement in accordance with legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks and the results of these policies, including key performance indicators and the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- preparing the Declaration, applying the Guidelines of the Entity as mentioned above;
- as well as putting in place the internal control that it deems necessary to prepare Information that is free from material misstatement, whether due to fraud or error.

The Statement was prepared by the Board of Directors.

Liability of the independent third party

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

- the compliance of the Statement with the provisions of Article R. 225-105 of the French Commercial Code;
- the fairness of the historical information (recorded or extrapolated) provided in accordance with paragraph 3 (I and II) of Article R. 225 105 of the French Commercial Code, *i.e.* the results of the policies, including key performance indicators, and the actions relating to the main risks.

As we are responsible for making an independent conclusion on the Information as prepared by management, we are not authorised to be involved in the preparation of such Information as this could compromise our independence.

It is not our responsibility to comment on:

- the Entity's compliance with other applicable legal and regulatory provisions (in particular in terms of information provided for by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the vigilance and anti-corruption plan and tax evasion);
- the fairness of the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional doctrine

Our work described below was carried out in accordance with the provisions of Articles A. 225- 1 *et seq.* of the French Commercial Code, our audit programme consisting of our own procedures (*Audit programme for the statement of non-financial performance, of 7 July 2023*) and professional guidance of the Compagnie Nationale des Commissaires aux Comptes relating to this intervention, including the technical opinion of the Compagnie nationale des commissaires aux comptes, *Work of the Statutory Auditors - Work of the Independent Third-Party Body - Statement of Non-Financial Performance*, and the international standard ISAE 3000 (revised)⁽¹⁾.

Independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the French Code of Ethics. In addition, we have set up a quality control system that includes documented policies and procedures to ensure compliance with applicable laws and regulations, ethical rules and professional standards.

Means and resources

Our work required the skills of four people and took place between January and March 2024 over a total assignment period of six weeks.

To assist us in carrying out our work, we called on our specialists in sustainable development and social responsibility. We conducted seven interviews with the people responsible for preparing the Statement representing the general services, human resources, administrative and financial, legal and marketing departments.

Nature and scope of work

We have planned and carried out our work taking into account the risk of material misstatement of the Information.

We believe that the procedures we have conducted, exercising our professional judgement, enable us to formulate a conclusion of moderate assurance:

- we took note of the activity of all the entities included in the scope of consolidation and the description of the main risks;
- we assessed the appropriateness of the Guidelines with regard to their relevance, completeness, reliability, neutrality and understandability, taking into consideration, where applicable, best practices in the sector;
- we verified that the Statement covers each category of social and environmental information provided for in Article L. 225-102-1 III of the French Commercial Code, and respect for human rights and the fight against corruption and tax evasion and includes, where applicable, an explanation of the reasons justifying the lack of information required by paragraph 2 of article L. 225-102-1, III of the French Commercial Code;
- we verified that the Statement presents the information provided for in II of Article R. 225-105 of the French Commercial Code where relevant, with regard to the main risks;
- we verified that the Statement presents the business model and a description of the main risks related to the activity of all the entities included in the scope of consolidation, including, where relevant and proportionate, risks created by its business relationships, products or services as well as policies, actions and results, including key performance indicators relating to the main risks;
- we verified that the Statement includes a clear and reasoned explanation of the reasons justifying the absence of a policy concerning one or more of these risks in accordance with article R. 225-105, I of the French Commercial Code;"

(1) ISAE 3000 (revised) – “Assurance engagements other than audits or reviews of historical financial information”

- we consulted documentary sources and conducted interviews to:
 - assess the process for selecting and validating the main risks as well as the consistency of the results, including the key performance indicators used, with regard to the main risks and policies presented, and
 - corroborate the qualitative information (actions and results) that we considered to be the most important presented in Appendix 1. For one of the risks (customer satisfaction), our work was carried out at the level of the consolidating entity. For the other risks, work was carried out at the level of the consolidating entity and in a selection of entities listed below: SQLI SA and Aston Institut covering the France scope;
- we verified that the Statement covers the consolidated scope, *i.e.* all the entities included in the scope of consolidation in accordance with Article L. 233-16 of the French Commercial Code;
- we reviewed the internal control and risk management procedures implemented by the Entity and assessed the collection process aimed at ensuring the completeness and fairness of the Information;
- for the key performance indicators and other quantitative results that we considered to be the most important presented in Appendix 1, we implemented:
 - analytical procedures consisting of verifying the correct consolidation of the data collected as well as the consistency of their changes,
 - detailed tests on the basis of sampling or other means of selection, consisting of verifying the correct application of definitions and procedures and reconciling the data with the supporting documents. This work was carried out with a selection of contributing entities listed above, covering between 39% and 42% of the consolidated data selected for these tests (42% of the consolidated workforce and 39% of the consolidated electricity consumption);
- we assessed the overall consistency of the Statement in relation to our knowledge of all the entities included in the scope of consolidation.

The procedures implemented as part of a moderate assurance audit are less extensive than those required for a reasonable assurance audit performed according to the professional standards; a higher level of assurance would have required more extensive verification work.

Paris-La Défense, 2 April 2024

Independent third party
EY & Associés

Eric Mugnier
Partner, Sustainable Development

Appendix 1: information considered to be the most important

| Social information | |
|--|---|
| <i>Quantitative information (including the key performance indicators)</i> | <i>Qualitative information (actions or results)</i> |
| Total workforce and breakdown by gender Voluntary turnover rate Percentage of employees who received regular performance and professional development reviews during the year Percentage of hires from the co-optation system Number of digital and general certifications obtained Number of training hours per employee | Results of the recruitment policy Results of the co-optation system Results of the psychosocial risk prevention programme Results of the employee development policy |
| Environmental information | |
| <i>Quantitative information (including the key performance indicators)</i> | <i>Qualitative information (actions or results)</i> |
| Electricity consumption (MWh) The Group's greenhouse gas emissions (scope 1, scope 2, scope 3) | Results of the environmental and energy policy |
| Societal information | |
| <i>Quantitative information (including the key performance indicators)</i> | <i>Qualitative information (actions or results)</i> |
| Net recommendation rate | Results of the data protection programme Results of the compliance and ethics programme |

