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## **SQLI - ESG Report 2024**

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# 1 Presentation of the Group and its business model

## Our Group

Founded in 1990, SQLI is a European group that supports major international brands in their digital transformation. SQLI implements and deploys omnichannel digital solutions (experience platforms, e-commerce sites, digital factories, digital workplaces, etc.) that develop companies' brand awareness, offerings, and sales, as well as their internal performance.

Beyond its technological DNA and business consulting capabilities, SQLI cultivates core expertise in UX/UI to offer its customers engagement and more effective experiences. Creative teams work closely with technical experts and developers.

Since its creation, SQLI has constantly anticipated trends and transformed itself to remain at the forefront of excellence.

SQLI's history is a testament to its desire to assert its uniqueness and constantly reinvent itself. Through technological revolutions, methodological developments, advances in the digital sector, and successive company management teams, the French web "pure player" of the 1990s has adapted and transformed itself into a Group that now has a global reach.

SQLI is present in 12 countries and has a strong foothold in Morocco. In the early 2000s, SQLI took the industrialization turn with the creation of a service and innovation center in Morocco. Today, it brings together 800 employees who are experts in application development and is proving to be a real asset in supporting its customers.

In 2024, with more than 2,000 employees, SQLI is experiencing steady growth in its business. Since 2022, the British fund DBAY Advisors has been SQLI's main shareholder with an 84% stake, opening new horizons for the company. In early 2024, SQLI acquired Levana, an independent French agency specializing in the Salesforce ecosystem. In November 2024, DBAY Advisors strengthened its stake by crossing the 90% threshold of capital and voting rights, paving the way for a mandatory withdrawal procedure and the delisting of SQLI.

## 2 Presentation of the Group's ESG strategy

The SQLI Group's ESG strategy is based on a desire to reconcile economic performance, environmental responsibility, and social commitment. It is part of a continuous improvement process, with a structure that has been gradually strengthened in recent years.

Committed to a ESG approach since 2017, the Group has built its initial priorities around issues identified through a materiality matrix, with a focus on regulatory compliance (particularly through the DPEF) and the organization of internal campaigns (e.g., Digital Cleanup Day, Pink October, disability initiatives, etc.).

Starting in 2023, SQLI has decided to accelerate its sustainability transformation to prepare for the requirements of the CSRD. To this end, several projects have been launched :

- Conducting a double materiality analysis with the support of a specialist consulting firm.
- Reviewing our ESG governance, with better coordination between the HR, Finance, Purchasing, IT, and Executive Management teams.
- The identification of key ESG priorities for our sector, including : reducing digital emissions, inclusion, and responsible management of our supply chain.

In 2024, these guidelines were translated into concrete actions :

- The preparation of new ESG data collection systems, integrated into our management processes.
- The gradual adoption of CSRD indicators, with dedicated reporting sheets for each theme (environment, social, governance).
- Strengthening the Group's ESG SharePoint site, which centralizes resources, indicators, deadlines, and all ESG-related materials and makes them accessible to all employees.

This work lays the foundations for the first CSRD-compliant sustainability report, initially expected in fiscal year 2025.

However, due to the entry into force of the Omnibus Directive, SQLI will not be subject to the regulatory disclosure requirement until 2027, based on data for the 2026 financial year. This additional time offers us a strategic opportunity to refine our ESG data collection, consolidation, and governance protocols, while continuing to develop the skills of the teams involved, particularly internationally.

- THE ESG SHAREPOINT SITE : A CENTRALIZED PLATFORM FOR MANAGING OUR ESG APPROACH

To ensure the consistency, transparency, and dissemination of our ESG strategy, we launched an ESG SharePoint platform in 2024 that is accessible to all employees.

Regularly updated, this platform centralizes the resources needed to roll out the Group's ESG approach at the operational level: news, key indicators, internal policies, regulatory deadlines, responses to calls for tenders, and links to awareness-raising and training content provided by external partners (Global Compact, Responsible Digital, etc.).

It enables employees to take ownership of ESG objectives, monitor the progress of actions taken, and contribute to their implementation within their respective areas of responsibility. It is therefore a reference tool for internal management, stakeholder coordination, and ESG reporting.

## 2.1 Identification of ESG issues

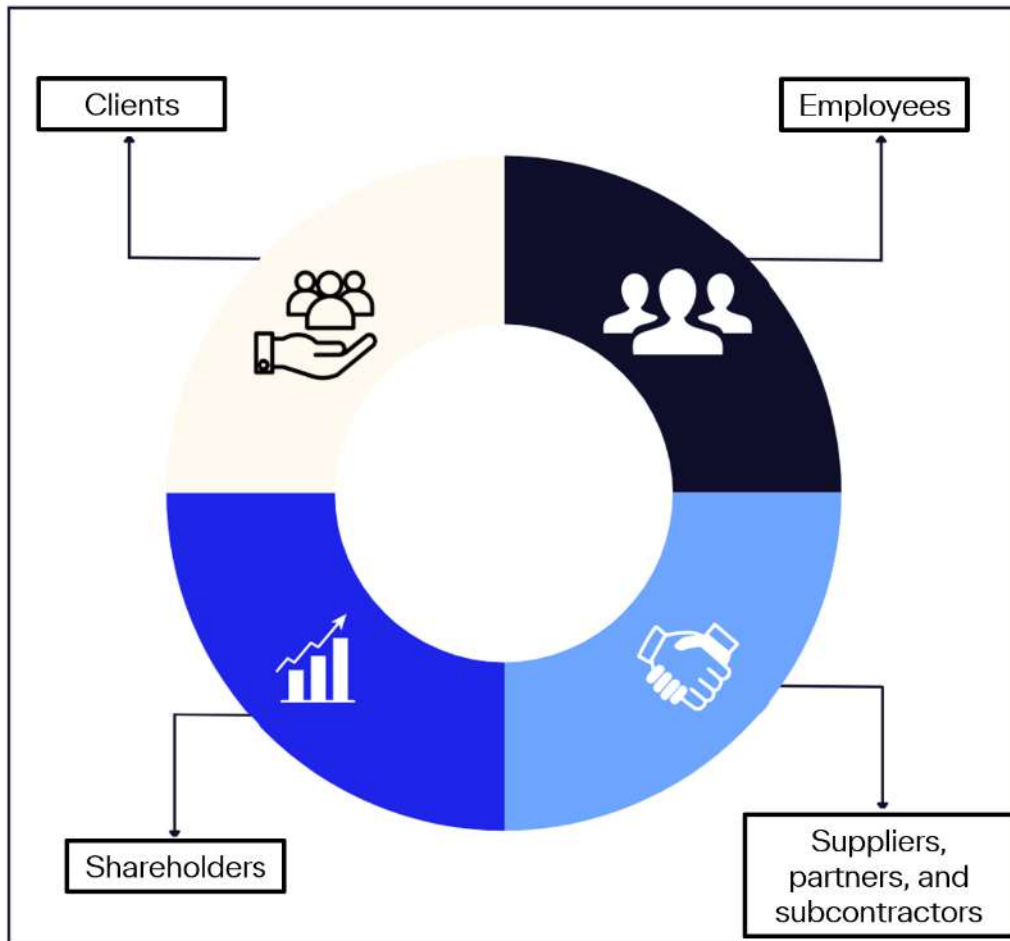
Our current ESG strategy is based on a materiality analysis carried out in 2020, the results of which led to the identification of the following ESG issues :

SOCIAL ISSUES	ETHICAL AND GOVERNANCE ISSUES	ENVIRONMENTAL ISSUES
<ul style="list-style-type: none"> <li>● Attractiveness, talent retention, well-being, and engagement</li> <li>● Skills development and transformation</li> <li>● Diversity and equal opportunities</li> </ul>	<ul style="list-style-type: none"> <li>▲ Ethics and compliance</li> <li>▲ Operational security including cybersecurity and data protection</li> <li>▲ Responsible purchasing and suppliers</li> <li>▲ Customer satisfaction</li> </ul>	<ul style="list-style-type: none"> <li>⬠ Environmental impact</li> </ul>

The fight against tax evasion has been subject to an internal assessment and has not been identified as an area of material risk. It therefore does not warrant further discussion in this report as a key ESG risk.

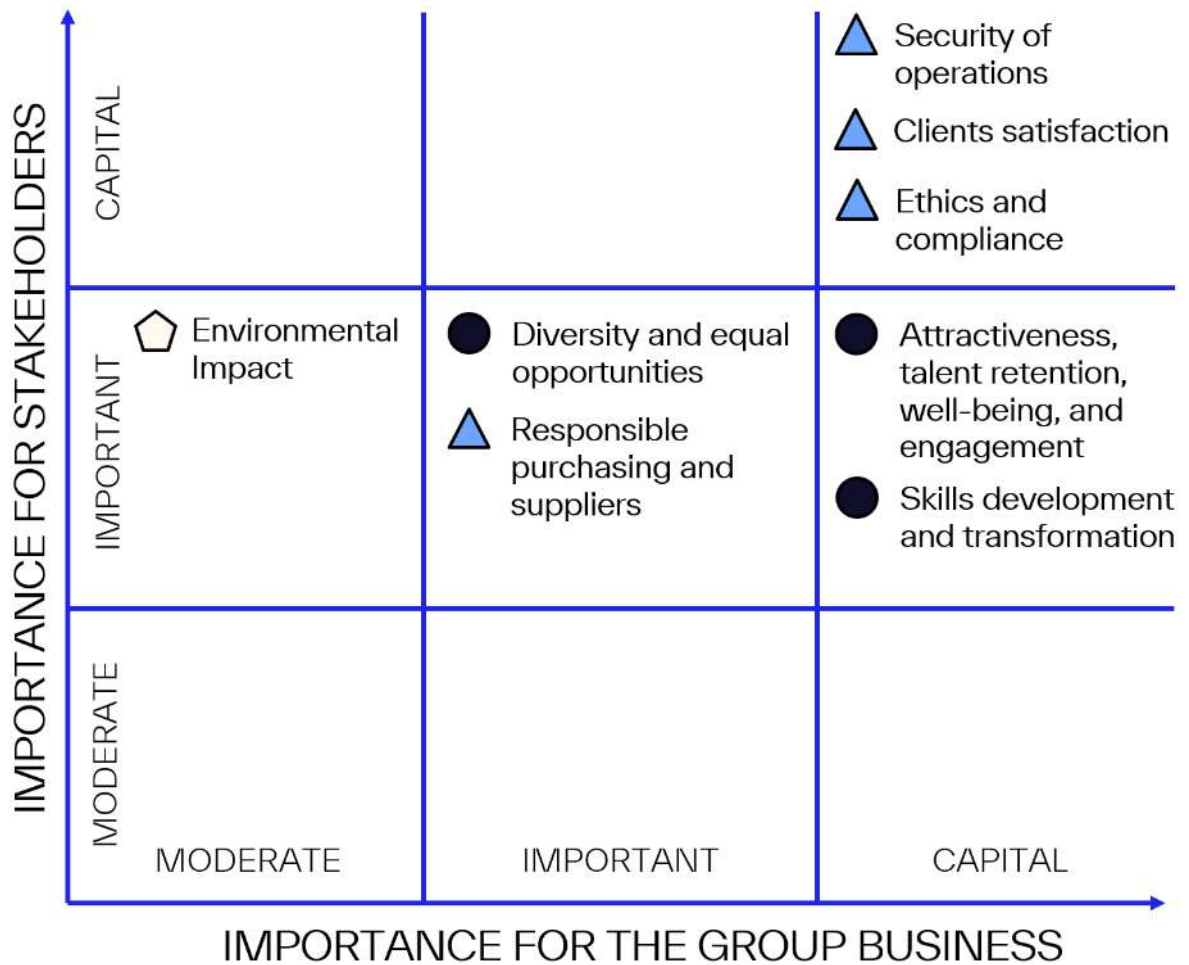
## 2.2 Ranking of priority ESG issues

SQLI then ranked each issue according to its importance for the Group and its stakeholders. The SQLI Group's stakeholders include :



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




**MATERIALITY MATRIX OF ESG ISSUES**







As part of this materiality analysis, SQLI has prioritized the eight ESG issues summarized below :

Issue category	Area of activity	Description of the issue	Issue management
Social	● Attractiveness, talent retention, well-being, and commitment	<ul style="list-style-type: none"> <li>- Retention of know-how and key skills</li> <li>- Attractiveness and recruitment of new talent</li> </ul>	Human Resources Department / Legal Department (Code of Conduct)
Social	● Skills development and transformation	<ul style="list-style-type: none"> <li>- The Group's ability to train its employees to meet customer needs and learn new skills related to changing technologies and practices</li> </ul>	Human Resources Department
Social	● Diversity and equal opportunities	<ul style="list-style-type: none"> <li>- Prevention of all forms of discrimination</li> </ul>	Human Resources Department / Legal Department (Code of Conduct)
Ethics and governance	▲ Ethics and compliance	<ul style="list-style-type: none"> <li>- Compliance with laws and regulations applicable to the Group's activities in the countries in which it operates.</li> </ul>	Legal Department
Ethics and Governance	▲ Operational security	<ul style="list-style-type: none"> <li>- Compliance with personal data protection rules</li> <li>- Prevention of cyberattacks and protection of the Group's and its customers' information systems, sensitive data, and digital assets in order to limit legal, financial, and reputational risks.</li> </ul>	Legal Department / DSSI
Ethics and governance	▲ Responsible purchasing and suppliers	<ul style="list-style-type: none"> <li>- Managing risks related to the supply chain by integrating ESG criteria into the selection and evaluation of suppliers.</li> <li>- Aligning the Group's purchasing practices with recognized standards and supplier compliance principles (via PROVIGIS).</li> </ul>	Accounting/ Purchasing
Ethics and governance	▲ Customer satisfaction	<ul style="list-style-type: none"> <li>- Alignment between the services offered and customer requirements</li> <li>- Compliance with contractual obligations</li> </ul>	Marketing Department Sales
Environment	◻ Environmental	<ul style="list-style-type: none"> <li>- Limiting CO2 emissions from business travel by Group employees</li> <li>- Reducing energy consumption within the Group.</li> </ul>	General Services Finance


## 2.3 Action plans and indicators associated with ESG issues

● SOCIAL ISSUES				
Issues	Policies/action plans	Key indicators	Scope	Page
<p>Attractiveness, talent retention, well-being, and commitments</p> 	<ul style="list-style-type: none"> <li>Group recruitment policy</li> <li>Implementation of a Group recruitment tool</li> <li>Onboarding process</li> <li>Co-opting campaign</li> <li>Telework</li> <li>HR Team Leader</li> <li>Deployment of the HR cycle</li> <li>Annual salary negotiations</li> <li>Implementation of the OSCAR tool</li> <li>Psychosocial risk prevention</li> <li>Health and safety training</li> <li>High-quality workplaces with concierge services and sports facilities</li> </ul>	<ul style="list-style-type: none"> <li>⇒ Number of new hires</li> <li>⇒ Number of new hires by gender</li> <li>⇒ Number of hires by type of contract</li> <li>⇒ % of hires from the co-opting system</li> <li>⇒ % of employees who have undergone an annual performance review</li> <li>⇒ Voluntary turnover</li> <li>⇒ Absenteeism rate</li> <li>⇒ Seriousness rate of workplace accidents resulting in lost time</li> <li>⇒ Work accident frequency rate, with time off work</li> <li>⇒ % of employees benefiting from a teleworking scheme</li> </ul>	Group	p.13
<p>Skills development and transformation</p> 	<ul style="list-style-type: none"> <li>Skills development plan</li> <li>Training in line with Group guidelines</li> <li>Partnerships with training professionals</li> <li>E-learning for customized training on demand</li> <li>Internal training</li> <li>Cybersecurity training</li> </ul>	<ul style="list-style-type: none"> <li>⇒ Number of training hours</li> <li>⇒ Number of hours of e-learning training</li> <li>⇒ Average number of training hours per employee</li> <li>⇒ % of employees trained via e-learning</li> <li>⇒ Number of certifications obtained</li> <li>⇒ Breakdown of training by area</li> </ul>	Group	p. 22
<p>Diversity and equal opportunities</p> 	<ul style="list-style-type: none"> <li>Support for the United Nations Global Compact</li> <li>Training young people in business skills</li> <li>Awareness of disability issues</li> <li>Gender equality</li> <li>Skills sponsorship: Tech for good &amp; AI for social good</li> <li>Application of accessibility rules for inclusive services</li> <li>Solidarity initiatives</li> </ul>	<ul style="list-style-type: none"> <li>⇒ Number of employees by gender</li> <li>⇒ Number of employees by age</li> <li>⇒ Senior employee employment rate</li> <li>⇒ Number of employees by seniority</li> <li>⇒ Number of employees by professional category</li> <li>⇒ % of women in management positions,</li> </ul>	<p>Group</p> <p>Group</p> <p>Group</p> <p>Group</p> <p>France</p> <p>France</p>	p. 38

		<p>excluding the Board of Directors</p> <p>⇒ % of women in management positions</p> <p>⇒ Number of part-time employees</p> <p>⇒ Number of employees by type of contract</p> <p>⇒ Number of employees with disabilities</p> <p>⇒ Employment rate of employees with disabilities</p> <p>⇒ Number of interns</p> <p>⇒ Number of work-study students</p> <p>⇒ Comparison between average salaries for men and women</p>	<p>Group</p> <p>Group</p> <p>France</p> <p>France</p> <p>Group</p> <p>Group</p> <p>Group</p> <p>Group</p>	
<b>△ ETHICAL AND GOVERNANCE ISSUES</b>				
Issues	Policies/action plans	Key indicators	Scope	Page
<p>Ethics and compliance</p> <p></p>	<ul style="list-style-type: none"> <li>• SQLI Code of Conduct</li> <li>• Ethics alert</li> <li>• Gift and invitation policy</li> <li>• SQLI contract templates</li> <li>• Changes to the purchasing policy</li> <li>• Delegation of powers and responsibilities</li> <li>• Corporate governance</li> </ul>	<p>⇒ Number of confirmed incidents or legal actions reported in relation to corruption</p> <p>⇒ Number of incidents reported via the whistleblowing procedure in place</p> <p>⇒ % attendance at Board of Directors meetings</p>	<p>Group</p> <p>France</p> <p>Group</p> <p>France</p>	<p>p. 39</p>
<p>Operational security</p> <p></p>	<ul style="list-style-type: none"> <li>• DSSI</li> <li>• COSEC Security Committee</li> <li>• ISO 27001 certification</li> <li>• Security policies</li> <li>• Cybersecurity awareness</li> <li>• Security assurance plan</li> <li>• IT Resource Use Policy</li> <li>• Cybersecurity insurance</li> <li>• Global Data Protection Program</li> <li>• BCR</li> <li>• The "PRIVACY" network within the Group</li> <li>• The Privacy Network France ("PNF")</li> <li>• The International Privacy Network (PNI)</li> <li>• Information for data subjects</li> <li>• Relations with third parties</li> <li>• Policies and procedures</li> <li>• SQLI PRIVACY</li> </ul>	<p>⇒ Requests to exercise rights</p> <p>⇒ Total number of complaints regarding privacy breaches and loss of customer data that resulted in legal action</p>	<p>Group</p>	<p>p. 42</p>

	<ul style="list-style-type: none"> <li>• Training and awareness</li> <li>• Website</li> </ul>			
<p>Responsible Purchasing and Suppliers</p> 	<ul style="list-style-type: none"> <li>• Changes to the Purchasing Policy</li> <li>• Supplier ESG assessment</li> <li>• Responsible Purchasing</li> </ul>	<p>⇒ % of buyers who have received training on responsible purchasing</p> <p>⇒ % of new suppliers in 2024 who have signed the SQLI Group code of conduct</p> <p>⇒ % of new suppliers in 2024 assessed on their ESG performance</p>	<b>Group</b>	p.52
<p>Customer satisfaction</p> 	<ul style="list-style-type: none"> <li>• End-to-end approach</li> <li>• Satisfaction surveys</li> <li>• Training sales representatives on SQLI offerings and sales techniques</li> </ul>	<p>⇒ Net recommendation rate</p>	<p><b>France</b></p> <p><b>Switzerland</b></p> <p><b>Belgium</b></p> <p><b>Germany</b></p> <p><b>Net</b></p> <p><b>United Kingdom</b></p> <p><b>Sweden</b></p>	p. 54

 **ENVIRONMENTAL ISSUES**

Issues	Policies/action plans	Key indicators	Scope	Page
<p>Environmental impact</p> 	<ul style="list-style-type: none"> <li>• Adherence to the Responsible Digital Charter</li> <li>• Web quality</li> <li>• Digital sobriety offer</li> <li>• Implementation of best practices</li> <li>• Waste management</li> <li>• ESG assessment of suppliers</li> <li>• Responsible purchasing</li> <li>• Server virtualization, recycling of IT equipment and printer cartridges</li> <li>• New premises policy</li> <li>• Vehicle fleet policy</li> <li>• Business travel reduction policy</li> <li>• Stakeholder awareness &amp; Solidarity actions</li> <li>• Carbon footprint</li> </ul>	<p>⇒ Electricity consumption</p> <p>⇒ Average annual electricity consumption per employee</p> <p>⇒ Paper consumption in kg</p> <p>⇒ % of eco-friendly paper purchased in kg</p> <p>⇒ Quantity of paper purchased per employee</p> <p>⇒ Carbon footprint – Scopes 1 &amp; 2, and selected categories from Scope 3 (partial): Calculation of direct and indirect emissions related to energy consumption, as well as certain upstream emissions (e.g., business travel).</p>	<p><b>Group</b></p> <p><b>Group</b></p> <p><b>Group</b></p> <p><b>Group</b></p> <p><b>Group</b></p> <p><b>Group</b></p>	p. 57

## 2.4 Commitment to the United Nations

### 2.4.1 Support for the United Nations Global Compact



Since 2012, the SQLI Group has been a signatory and member of the United Nations Global Compact and supports the ten principles of the Global Compact concerning human rights, international labor 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 among its stakeholders.

### 2.4.2 Contribution to the United Nations Sustainable Development Goals (SDGs)



SQLI SUPPORTS THE

The Sustainable Development Goals (SDGs) are the 17 global goals adopted by the United Nations General Assembly that countries have committed to achieving by 2030. The SDGs set out global priorities and aspirations for sustainable development with a view to eradicating poverty, protecting the planet and ensuring prosperity for all.

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

Considering the Group's activities, the following SDGs have been selected :

ISSUES	CONTRIBUTION TO THE SDGs
<p>● SOCIAL ISSUES</p>	
<p>▲ ETHICAL AND GOVERNANCE ISSUES</p>	
<p>◻ ENVIRONMENTAL ISSUES</p>	

## 2.5 External recognition in the field of ESG

- o **ECOVADIS:**



The SQLI Group's ESG strategy is assessed each year by ECOVADIS, an independent extra-financial rating agency. ECOVADIS specializes in assessing ESG performance in four areas (social, environmental, business ethics, and responsible purchasing).

In 2024, we received a bronze medal for our performance, with a score of 62/100. This score places us in the top 35% of companies assessed by EcoVadis in the IT programming, consulting, and related activities sector.

- o **ETHIFINANCE ESG RATING :**



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

In 2024, SQLI obtained a score of 68/100 (vs. 64 in 2023) and EthiFinance awarded us a silver medal.

- o **PROVIGIS:**



In 2024, SQLI (France) obtained PROVIGIS "Responsible Third Party" certification, a specialist in supplier compliance. This certification validates the active supplier monitoring and evaluation process implemented by SQLI, in line with the principles of Responsible Purchasing defined by the ISO20400 standard.

- o **HappyTrainee:**



For the period "2024-2025," SQLI (France) obtained HappyTrainee France certification, awarded by "Choosemycompany," recognizing the quality of the welcome and support provided to interns and work-study students within the company.

## 3 Social issues

### 3.1 Attractiveness, talent retention, well-being, and commitments



#### DESCRIPTION OF THE ISSUE :

- o Context :

Attracting and retaining talent in the digital sector is a crucial issue that shapes the competitiveness of companies in a constantly changing landscape. In this dynamic field, highly qualified professionals are essential resources, and attracting and retaining this talent is becoming a strategic imperative.

The growing demand for digital skills is creating fierce competition between companies to attract the best talent. As a result, the SQLI Group is exposed to a shortage of available resources and the risk of its best talent being recruited by its competitors or its own customers.

Indeed, retaining talent is just as crucial as attracting it. The SQLI Group must therefore create conditions conducive to professional fulfillment, promote a work-life balance, and value the contribution of its employees. Under these circumstances, there may be a risk of facing difficulties in recruitment and retention.

- o Identified risks :

To mitigate the risk of departures, particularly those 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 financial performance. Furthermore, a lack of investment in quality of life at work and in the transmission of corporate values could lead to disengagement, a lack of motivation or even a significant number of employees leaving to join competitors.

The SQLI Group's ability to grow in the coming years and respond positively to customer demand therefore depends on its ability to attract, recruit, motivate, and retain talent, particularly its experts.

o Strategic priorities :

To meet these issues, the SQLI Group will need to be able to respond to the following challenges:

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



**EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR :**

As part of its policies and actions in the areas of attractiveness, talent retention, well-being, and commitments, 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 focused on technical and language tests, as well as HR interviews focused on the candidates' interpersonal skills.

In France, as in Morocco, the overall recruitment process is based on that of the Group. However, specific measures, particularly those required by law, have been put in place, such as the signing of a consent form on the Smartrecruiters ATS in accordance with GDPR regulations. A comprehensive 3-step recruitment process:

- An HR interview to assess soft skills;
- A technical interview to validate the candidate's hard skills/technical skills;
- A manager or HR interview to revalidate everything and project the candidate into their team.

In France, a trainee program has been set up for 2024 in line with the market and the company's needs. It is aimed at engineering students completing their final year of study, with the aim of pre-hiring them. A standardized training plan has been developed to ensure optimal integration and development of their skills.

o **IMPLEMENTATION OF A GROUP RECRUITMENT TOOL :**

In 2023, the SQLI Group implemented a group recruitment tool. The attractiveness, selection, and monitoring of our recruitment activity are major challenges for SQLI to achieve its growth objectives for the coming years. It was therefore necessary to have a single tool for all Group entities to replace the six tools previously used. This new tool, Smartrecruiters, allows us to standardize certain processes while considering the specificities of each country, improve the Group's employer brand through an optimized candidate experience, and finally reduce costs and processing time, allowing recruiters to focus on high value-added tasks.

In 2024, recruitment processes across the international scope were harmonized to enable better monitoring and a consistent candidate experience across the Group.

○ **INTEGRATION PROCESS :**

As part of the integration of new hires, the SQLI Group regularly organizes integration seminars combining information and presentations about the Group, local information, meetings with managers, and team-building activities. These seminars are conducted either in person or remotely.

In France, in 2024, the Sqlien Guide was completely redesigned. It covers all the important topics that impact employees' lives at the company (general information about the Group, organizational charts, policies and procedures, internal tools, HR cycle and processes, company benefits, etc.).

This tool is presented and given to each employee on their first day.

In addition, Sharepoint HR Connect France was created in 2024. It offers simplified access to all HR information in an ultra-user-friendly interface, with key information available immediately and an FAQ section answering the most frequently asked questions.

Both resources are regularly updated.

In Morocco, in 2024, the integration process was reviewed to improve the recruitment process. Three new features were introduced:

- The introduction of a mandatory mentor for each new recruit has made the employee experience easier.
- The HR intranet, ISC Careers, has been upgraded, enabling the sharing of internal HR communication materials, including the "Le Sqlien" newsletter, the Employee Guide, the organization chart, HR cycle materials, leave management rules, and more. This HR intranet is updated regularly.
- Creation of an "Integration Thursday" ritual: on the last Thursday of each quarter, a breakfast is organized in honor of those recruited during the quarter, with a member of the Executive Committee and the HR Director.

○ **REFERRAL CAMPAIGN :**

To attract new talent, the SQLI Group has set up a referral system within the Group's three areas (France, International, and Morocco). For each referral made by an SQLI employee, the latter receives a bonus. In addition to attracting new talent, this practice helps to retain existing employees. To meet the challenge of recruiting our experts, referral bonuses vary according to the type of profile recommended, allowing us to target specific profiles that are in short supply. Finally, the SQLI Group organizes seasonal referral challenges for certain profiles, rewarding the strongest contributors to the referral program.

In 2024, regular communications are made to remind employees of the ongoing campaign and continue to encourage them to participate in this recruitment lever. Within SQLI France, in 2024, 9% of recruitments came from the referral system, and 20% within Levana.

In Morocco, in 2024, 8% of recruitments were made through the referral system. A communication campaign is maintained over limited periods to promote this recruitment channel.

Referral bonuses vary according to the seniority of the profiles sought and the technologies involved.

○ **TELEWORKING :**

To enable its employees to find the right balance between their personal and professional lives while meeting our customers' expectations, all SQLI Group entities allow their employees to telework, in accordance with the Telework Charter and considering specific local operating conditions.

Specific measures are also in place for employees with disabilities and pregnant women (from the fifth month of pregnancy).

○ **HR TEAM LEADER :**

To be more attentive to employees and better meet their expectations, the SQLI Group promotes close relationships. In 2020, we created the role of HR Team Leader within our companies in France, Switzerland, Belgium, Spain, the United Kingdom, and Morocco. HR Team Leaders are responsible for ensuring the career development of the eight employees they supervise on average, as well as their working conditions and integration within the Group. HR Team Leaders also act as a link between management and employees. The SQLI Group has also created a certified e-learning training course on managerial practices and the role of the HR Team Leader, which is available to all HR Team Leaders.

In 2024, we maintained a monthly meeting ritual in Morocco between HR managers and the TLRH community: "MeetUp TLRH." This meeting is held on the last Tuesday of each month and allows us to maintain close ties with these HR representatives in the operational departments.

Each year, a "TLRH Impact" training cycle is organized for new TLRHs, consisting of four modules, with certificates of participation in the training cycle. A certificate award ceremony is held at the end of the year as a token of appreciation and recognition to maintain the motivation of our TLRH community.

○ **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 key stages: the annual performance review, the "People Review," and the "Salary Review." Each year, employees carry out an annual performance review (APR) with their manager or HR Team Leader. This annual performance review is a key practice in SQLI Group's human resources management. It provides an opportunity to review the work accomplished, set new objectives and gain a better understanding of employees' expectations and the difficulties they encounter. 95.67% of the Group's employees completed an APE in 2024.

○ **ANNUAL SALARY NEGOTIATIONS :**

2024 marked a key milestone in social dialogue in France with the appointment of the first CFE-CGC and CFDT union representatives. It was in this context that we conducted our first mandatory annual salary negotiations (NAO), which led to the implementation of salary measures applicable in 2025.

o **IMPLEMENTATION OF THE OSCAR TOOL:**

In 2023, SQLI (France) rolled out a new internal tool called "OSCAR" across all SQLI SAS (France) sites to help with career management and skills management for employees. This tool had previously only been used at the Lyon site. It allows users to view employee career paths and current assignments, and to search for profiles based on skills and certifications. It also centralizes communication with managers and HR representatives and career opportunities.

o **PREVENTION OF PSYCHOSOCIAL RISKS :**

Measures to improve working conditions, the introduction of teleworking and close monitoring by HR Team Leaders help to prevent psychosocial risks and improve well-being at work.

Some countries, such as the Netherlands, Belgium, and Switzerland, offer, through external partners, mechanisms that allow employees who wish to do so to contact someone to discuss personal or professional issues without SQLI being informed.

In addition, to anticipate and therefore prevent psychosocial risks, Sweden, the Netherlands, and Germany send regular satisfaction surveys to their employees using dedicated tools, so as to "take the pulse" of their resources and be able to intervene quickly and in a targeted manner on any dissatisfaction reported by the teams.

SQLI France regularly monitors psychosocial risks through the implementation of various measures. For example, employees can choose a "smiley" to represent their state of mind for the month in their monthly activity report. They also have the option of addressing topics of their choice in the comments section of their report.

The activity reports are analyzed monthly by the HRBPs (Human Resources Business Partners):

- If the alert relates to human resources, HR contacts the employee concerned directly.
- A list of identified cases is also sent to managers, along with recommendations for organizing a discussion with the employees concerned.

Finally, any employee can request an HR meeting directly via the CRA tool, ensuring confidential and individualized support.

This process enables us to act quickly in the event of dissatisfaction, guarantee a healthy working environment and encourage active listening to employees.

In addition, UES SQLI 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, to improve working conditions and to ensure compliance with the laws and regulations in force in these areas. The CSSCT also participates in the assessment of occupational risks via the Single Document for the Assessment of Occupational Risks (DUERP), which is updated annually.

In 2024, SQLI Morocco held its quarterly Health and Safety Committee meetings. The aim is to implement measures to improve working conditions, prevent psychosocial risks and enhance the well-being of our employees at our three sites in Rabat, Oujda and Casablanca.

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

- Celebration of International OSH Day (Occupational Safety and Health) on April 28
- Pink October (breast cancer awareness).
- Men's Health: Prostate Cancer (Movember)
- First aid, firefighters, and MSDs (musculoskeletal disorders)

All investments made in the prevention of psychosocial risks are reported in the annual health report submitted to the Ministry of Labor at the end of March 2024.

○ **HEALTH AND SAFETY TRAINING AT WORK :**

In Morocco, training initiatives were carried out in 2024 for 40 first aiders at the three sites, and 15 employees were trained in fire awareness.

Other training courses for fire marshals (training enabling employees to learn fire evacuation techniques and procedures) are also planned. The aim of this training is to strengthen employees' knowledge and teach them the best practices in occupational health and safety.

In France, 18 first aiders were trained in 2024, along with 21 Serre file/Guide File and 13 employees in fire awareness.

○ **HIGH-QUALITY WORKPLACES WITH CONCIERGE SERVICES AND SPORTS FACILITIES :**

The chosen sites are high-quality and pleasant (modern, modular, welcoming workspaces). In addition, the premises comply with the latest environmental standards to optimize our energy footprint.

The most recent moves took place in 2023 for the Bordeaux and Levallois Perret sites.

At the Levallois-Perret site, a concierge service is available to employees (dry cleaning, ironing, car wash, etc.), along with a sports center offering classes at attractive rates and a multi-company restaurant.

The next moves, involving the Lyon and Nantes sites, will take place in 2025.

In Morocco, ergonomic improvements are being made on an ongoing basis to provide employees with a high-quality workspace. In 2024, the main project was the refurbishment of the Oujda site, which increased the co-working space across four floors and created a relaxation area on the ground floor. This revamp of the Oujda site was celebrated at an inauguration ceremony held on September 10, 2024, on site in the presence of Sqli Morocco's Executive Committee.



**KEY INDICATORS :**

- In 2024, 408 new employees were recruited by the SQLI Group. These recruitments included 117 women and 291 men, 92.4% of whom were hired on permanent contracts (Table 1, Table 2 and Table 3).
- As in the previous year, 9.31% of employees recruited in 2024 were hired through the referral system set up for all recruitment within the SQLI Group (Table 4).
- In 2024, 95.67% of SQLI Group employees completed an EAP (Table 5).
- Voluntary turnover stood at 13.7% for the SQLI Group in 2024 (Table 6).
- The absenteeism rate at SQLI SAS (France) stands at 3.5% in 2024 (Table 7).
- The severity and frequency rates of workplace accidents within SQLI SAS (France) were 0.001 and 0.69 respectively in 2024 (Table 8 and Table 9).

- On average, in 2024, 100% of employees within the Group will work remotely, representing an increase of 5 points compared to 2023 (Table 10).

**Table 1. Number of new hires :**

	SQLI SAS (France)	ASTON INSTITUT	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI DIGITAL BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN	TOTAL
2023	215	27		20	43	3	6	0	10	11	20	15	23	574
2024	169		15	139	32	5		0	5	4	13	13	13	408

**Table 2. Number of recruits by gender :**

		GROUP SQLI
2023	WOMEN	165
	MEN	409
2024	WOMEN	117
	MEN	29

**Table 3. Number of recruitments by type of contract :**

		GROUP SQLI
2023	Fixed-term	5
	Permanent	73
2024	Fixed-term contract	377
	Permanent	31

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

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	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	12
2024	9		20	8	19	0		0	0	25	0	0	15	9.3

**Table 5. % of employees who have undergone an annual performance review :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI DIGITAL BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN	TOTAL
2023	91	79		99.7	96	100	100	100	97	98.46	94	38	100	91
2024	97		70	100	92	98		100	100	92.54	78	86	98	95.67

**Table 6. Voluntary turnover (in %) :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI DIGITAL BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN	TOTAL
2023	16.3	11.8		29.95	16.7	13	6	0	17.07	9	11.9	19	18.3	14
2024	11.46		11.43	18.53	13.8	13.51		0	10	5.97	7	15	12	13

**Table 7. Absenteeism rate :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	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
2024	3.53		6.4	1.02	2.43	3.11		0	21.8	1.75	7	1.49	6.54

**Table 8. Severity rate of workplace accidents resulting in lost time :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	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
2024	0.001		0	0	0	0		0	0	0	8	0	0

**Table 9. Frequency rate of accidents at work resulting in lost time :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI DIGITAL BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN
2023	0	0		0	0	0	0	0	0	0	0	0	0
2024	0.69		0	0	0	0		0	0	0	6.54	0	0

**Table 10. % of employees with a teleworking arrangement :**

	GROUP SQLI
2023	95
2024	100



### 2025 AMBITIONS :

- Continue to develop the employer brand (internal and external) within the Group;
- Integrate AI into recruitment processes;
- Intern integration plan for 2025 based on the same principle as that for 2024;
- Update the HR Cycle to make it more effective in performance evaluation and more consistent in taking performance into account in People and Salary Reviews;
- Implementation of a Career Management and Development Plan (GEPP);
- Great Place to Work project;
- In France, opening of negotiations with social partners on Quality of Life and Working Conditions (QVCT) with a view to concluding a dedicated collective agreement;
- In Morocco, running the 20th edition of the E-challenge in Morocco to identify 100 PFE (End-of-Study Project) interns;
- In Morocco, roll out the new Convergence organization with the recruitment function reporting to the HR department (previously part of the Skills Center) and the creation of four service lines;

## 3.2 Skills development and transformation



### DESCRIPTION OF THE ISSUE :

The SQLI Group has a responsibility and a commitment to continuously support its employees and provide them with the skills they need for digital transformation, enabling them to remain at the forefront of the adoption and integration of new technologies.

Developing employees' skills stimulates their motivation and versatility. It also gives them a clearer picture of their career advancement opportunities. The benefits of skills development and transformation include:

- Increased employee productivity;
- Improved retention rates;
- Achieving performance targets more quickly;
- Developing a strong employer brand.

Given the transformation of the Group's customers' businesses and the evolution of digitalization, training and adapting employees' skills to new jobs require major attention.

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



### EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR :

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

#### o SKILLS DEVELOPMENT PLAN :

The implementation of a training policy tailored to the company's strategy and development often brings flexibility, innovation, and performance to teams. It allows us to anticipate training needs and align them with the Group's strategy.

It is in this spirit that annual training plans are drawn up in each entity of the SQLI Group.

Training and certification plans are identified through training engineering tailored to the SQLI Group's overall strategy and the specific characteristics of each entity in terms of skills development and activity. This engineering enables the identification, prioritization, and budgeting of training needs in terms of professional skills, soft skills, and certifications. Once the training plan has been approved, it is rolled out internally through planning with managers for all training/certification activities. Quarterly monitoring is carried out using steering and performance indicators, and an annual review is conducted.

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

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

In 2024, Morocco provided an average of 3 HJF (training hours per day) per employee, resulting in a total of 119 technical certifications.

○ **TRAINING IN LINE WITH THE GROUP'S STRATEGIC DIRECTIONS :**

The SQLI Group's investments in training are primarily linked to the Group's strategic guidelines, enabling employees to adapt to changes in customer businesses and digital developments. The training programs are based primarily on the Group's training policy guidelines.

The SQLI Group attaches particular importance to the certification of its employees, which is a guarantee of expertise both internally and with customers and software partners. In 2024, 178 certifications were obtained by SQLI SAS (France) employees.

Each year, the Group identifies new business opportunities for which investments in training and/or certification are made.

The 119 technical certifications obtained in Morocco in 2024 focused on key technologies that meet the specific expectations of our customers, including 10 Salesforce certifications, 10 Commerce Tools certifications, 19 Agility certifications, 9 Contentful certifications, and 9 Oracle certifications.

○ **PARTNERSHIPS WITH TRAINING PROFESSIONALS :**

The SQLI Group has established partnerships with external training organizations in order to offer its employees a wide and diverse range of courses that meet the Group's expectations and business needs. These courses, which may lead to certification, can include professional training, technical training, behavioral training, and foreign language training.

○ **E-LEARNING FOR TAILOR-MADE, ON-DEMAND TRAINING:**

The SQLI Group is continuing its efforts to develop its employees' skills and career development, and at the beginning of 2023 invested in the JUNO JOURNEY e-learning training platform. The platform provides unlimited access to training content covering a range of topics:

- Technical subjects (security, computer languages, etc.)
- Behavioral skills (public speaking, stress management, etc.)

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

○ **INTERNAL TRAINING :**

Internal training courses are also regularly provided to managers, operational staff, and sales representatives by various departments (Sales, Finance, Legal, HR, etc.).

In addition, an internal training catalog has been set up by the SQLI Group. This catalog provides access to a wide range of training courses in line with SQLI's working methods and business lines, while enhancing the skills of employees. These courses can easily

be delivered remotely, allowing employees from different agencies to meet, discuss and share ideas on common business topics.

In Morocco, the E-Challenge academy is held every year. This is a training cycle for PFE trainees who join SQLI. In 2024, it was launched on March 3, 2024. It is delivered over an average of six weeks, depending on the technologies, starting on March 1. It promotes internal expertise, capitalizes on skills, and transfers them to a new generation of SQLI employees.

- **TRAINING YOUNG PEOPLE IN THE COMPANY'S BUSINESSES :**

The SQLI Group participates in training young students in various company professions. In 2024, the SQLI Group welcomed 44 interns, 32 apprentices, and 3 professional training contracts in France, and integrated 82 interns in Morocco.

SQLI SAS (France) is also involved in training young people through the development of partnerships with schools and participation in school fairs and forums (e.g., INSA Toulouse, Télécom Saint-Etienne, EPITECH, INSA Lyon, Gobelins, ESIGELEC).

SQLI Morocco is also committed to training young people through its E-Challenge program, which is now in its 19th year. This program takes on final-year engineering students and trains them for six months, with 80% of these interns being recruited on permanent contracts at the end of their internships. The others, trained by SQLI Morocco, help to strengthen skills in the Moroccan IT services market, giving SQLI Morocco a recognized reputation for professional training.

○ **CYBERSECURITY TRAINING :**

Employees receive regular training on cybersecurity issues. Every month, they are invited by Teams to complete an online awareness course on a specific information security topic, such as phishing, spam, ransomware, passwords, information protection, and physical security. The tool used is a Riot solution.

In 2024, 72% of employees took cybersecurity training sessions on Teams "Albert."



**KEY INDICATORS :**

- In 2024, SQLI Group employees completed a total of 59,621.5 hours of training, including 21,716.5 hours of e-learning (Table 11 and Table 12).
- The average number of training hours per employee in 2024 was 28.27 for the SQLI Group (Table 13).
- 29.02% of SQLI Group employees received e-learning training in 2024 (Table 14).
- In 2024, 468 certifications were obtained by SQLI Group employees (Table 15).
- As in 2023, the training courses taken by employees in 2024 were mainly technical (57%) or certification-based (15%) (Table 16).

**Table 11. Number of training hours:**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI DIGITAL BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN	TOTAL
2023	10914	126		40139	512	2337	1803	0	1434	3495	1525	748	3695	66728
2024	16,029.5		133	31,650	617	1938		16	988	1610	5,834	143.6	662.4	59621.5

**Table 12. Number of hours of e-learning training:**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI DIGITAL BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN	TOTAL
2023	1491	0		14158	0	1410	125	0	912	3074	NC	243,167	3,695	25,108.167
2024	1422		0	16,466.5	477	437		0	688	1420	0	143.6	662.4	21,716.5

**Table 13. Average number of training hours per employee:**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI DIGITAL BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN	GROUP
2023	12.29	2.47		58.34	4	155.8	37.56	0	36	51.4	20.89	12.9	46.1	37
2024	18.33		1.9	48.39	4	32.7		4	26	24.28	81.94	2.74	8.18	28.2

**Table 14. % of employees trained in e-learning:**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	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	66.67	45.83	0	65	65	NC	15.52	66.25	30
2024	16		0	44	9	93		0	54.83	43.74	0	25	67	29.02

**Table 15. Number of certifications obtained:**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	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
2024	178		102	119	11	16		0	0	23	8	1	10	468

**Table 16. Breakdown of training by field:**

EN 2024 (%)	SQLI SAS (France)	LEVANA	SQLI MOROCCO	SQLI SWITZERLAND	SQLI BELGIUM	SQLI SA (Luxembourg)	SQLI NORDICS	SQLI NETHERLANDS	SQLI DEUTSCHLAND	SQLI UK LTD	SQLI SPAIN
REGULATORY	3	0	2	0	0	0	10	52	0	0	6
TECHNICAL	40	90	76	23	59	100	85	33	10	99	11
CERTIFICATION	28	0	0	46	9	0	0	15	30	1	31
PERSONAL DEVELOPMENT	10	0	7	14	0	0	5	0	20	0	0
LANGUAGES	6	0	1	3	0	0	0	0	0	0	52
MANAGEMENT	10	0	6	14	10	0	0	0	40	0	0
PROFESSION	3	10	8	0	2	0	0	0	0	0	0
TOTAL	100	100	100	100	100	100	100	100	100	100	100



**2025 AMBITIONS:**

- By 2025, the SQLI Group aims to implement the following actions:
- Implementation of the *Whoz* tool, which provides an up-to-date and accurate overview of our employees' skills, thereby facilitating project/assignment allocation and the implementation of individualized career plans
- Revision of our global competency model to enable each employee to know precisely what their tasks and responsibilities are and what skills are expected at their job level.
- Strengthen internal training sessions: To optimize training needs, reduce costs, and increase participation.
- English: Essential for our international development and English-speaking accounts.
- E-learning: Focus on flexible tools for rapid skills development (Juno, Pluralsight, 7 speaking Babbel)
- Manager training programs: particularly in labor law
- Management tool: implementation of Skill Up. Objectives: optimize monitoring and visibility for all, effectively manage the skills development plan, save time on administrative tasks, and maximize employee engagement.

### 3.3 Diversity and equal opportunities



#### DESCRIPTION OF THE ISSUE :

Convinced that diversity within the company is a source of performance development, the SQLI Group has always taken great care to carry out its mission in accordance with the principles of non-discrimination, particularly in terms of hiring, promotion, and professional training. Diversity and inclusion offer the SQLI Group a significant competitive advantage, fostering an environment where innovative ideas thrive, multiple perspectives fuel creativity, and performance is enhanced.

The SQLI Group is particularly vigilant in preventing all forms 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 TAKEN DURING THE YEAR :

As part of its diversity and equal opportunities policies and actions, 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 to the United Nations Global Compact. As part of its membership, the SQLI Group supports the ten principles of the Global Compact, in particular those relating to human rights and international labor standards (respect for freedom of association and the right to collective bargaining, elimination of all forms of forced labor, effective abolition of child labor, and elimination of all discrimination in employment).

##### ○ AWARENESS OF DISABILITY ISSUES :

To date, SQLI France's direct employment rate is 2%. In terms of actions implemented, SQLI France subcontracts to protected and adapted sectors (mainly for catering and the purchase and labeling of supplies/goodies) and organizes communication and awareness-raising events during the SEEPH (European Disability Employment Week).

In addition, since 2019, the SQLI Group has been involved in European Disability Employment Week. Each year, a dedicated communication and awareness plan is rolled out across the Group. This is also a week when the SQLI Group reiterates its non-discrimination policy in recruitment and lists all its job vacancies.

In 2024, SQLI France launched "1 day, 1 action." The SEEPH program was as follows:

- Monday, November 18: "What kind of colleague are you when it comes to disability?" quiz

An online quiz to test your knowledge and attitude towards disability, created by Tell Me The Truffe (a diversity communications agency).

- Tuesday, November 19: webinar "Understanding neuroatypical disorders"

Hosted by the social and solidarity-based company Asperteam, this webinar provides the keys to better understanding and integrating neuroatypical people. Hybrid event, on-site with a buffet provided by ESAT and broadcast via Teams.

- Wednesday, November 20: Testimonial "I am neuroatypical"

Internal communication on the journey of an employee and the support he received at SQLI, with Asperteam.

- Thursday, November 21: TV game show "Le tour de la question"

Hybrid event, an immersive game hosted by Tell Me The Truffe, which allows participants to discover the many facets of disability and all the possible support solutions. With an on-site lunch and conference broadcast on Teams.

- Friday, November 22: "Sqliens Experiences" testimonials

Internal communication featuring stories from employees who share their experiences of disability at SQLI.

In addition, SQLI France has made adjustments to the workstations of employees with disabilities (transportation for business trips, workstation adjustments: desks, chairs, ergonomic mice, contribution to the purchase of hearing aids, etc.).

A disability officer and a neurodiversity officer were appointed and widely announced during SEEPH 2024.

The SQLI Group's objective is to enable employees to learn more about different disabilities and possible workplace adaptations to promote the integration of people with disabilities. The SQLI Group provides individual support to each employee with a disability to ensure that they are in the most efficient working situation possible.

#### ○ GENDER EQUALITY IN THE WORKPLACE :

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

- Guaranteeing equal pay for men and women upon hiring, based solely on the level of training, experience, and skills required for the position.
- Ensuring, during periodic salary reviews, equal pay for men and women for the same work or for work of equal value.

HRBPs (Human Resources Business Partners) are responsible for monitoring the guidelines defined by the Group in this context. The HR department checks compliance with these guidelines each year during the Salary Review.

Since 2019, the gender equality index of SQLI SAS (France) has been measured. For 2024, SQLI France obtained a score of 93/100.

At the end of 2024, the first annual negotiations on professional equality between women and men were opened and led to a specific agreement applicable from 2025.

Spain, with the help of a specialized agency, has implemented an "Equality Plan" aimed at analyzing gender equality in the workplace using various indicators. Based on this analysis, various action plans are proposed to achieve this equality. This plan is validated by the authorities and must be renewed every two years.

In Sweden, the "Equal Pay Survey" aims to reduce the gender pay gap.

In Morocco, HR policy is very flexible for female employees returning from maternity leave. In addition to breastfeeding breaks for 12 months after returning to work, female employees can benefit from flexible working hours.

Furthermore, as part of its policy to promote gender equality in the workplace, Morocco is actively working to increase the number of women in management positions. It is particularly committed to reducing the pay gap between women and men in positions of equal competence.

○ **SKILLS SPONSORSHIP : TECH FOR GOOD & AI FOR SOCIAL GOOD**

In 2024, SQLI is continuing and strengthening its commitment to skills sponsorship by mobilizing its technological expertise in support of initiatives with a strong social and environmental impact.

The year marks a turning point with a clear convergence between sponsorship projects and the responsible use of artificial intelligence, driven by a strong conviction: to put technology, and AI in particular, at the service of people and the common good.

- SHARE AI: for the fifth consecutive year, SQLI is participating in this program initiated by Microsoft, which mobilizes employees and partners around high-impact community projects. SQLI has been actively involved through hackathons and support for impact startups. 2024 was marked by a One Day Hackathon GenAI, organized as part of ChangeNOW, bringing together impact startups, Microsoft, SQLI, Expertime, and PwC around AI solutions for the environment.
- AI FOR GOOD: co-created by Share IT, Latitudes, Data for Good, and Bayes Impact, this program aims to support 2,000 social and solidarity economy associations in adopting generative AI. SQLI plays a key role in this program as a financial contributor and tech sponsor, with a strong human commitment (training, mentoring, hackathons). In 2024, SQLI hosted a hackathon in Rouen, in partnership with Share IT, focusing on projects for the associations Droit Pluriel, Ma Voie and Planète Mer.
- SHARE IT: SQLI is continuing its collaboration with Ashoka's social accelerator. In addition to skills sponsorship, SQLI has renewed its partnership agreement and is actively contributing to AI projects with a social impact. Employees involved in the initiative benefit from intrapreneurship experience and skills development.
- TECH FOR SOCIAL IMPACT (TSI): alongside Microsoft and NGOs such as Première Urgence Internationale and the Salvation Army Foundation, SQLI took part in a masterclass and ideation workshops to explore the practical benefits of generative AI in humanitarian action.
- STRUCTURING ASSOCIATIVE PROJECTS: SQLI continues its long-standing support for committed associations:
  - The SPA, as a client, continues to benefit from SQLI's expertise in the development and maintenance of its central platform.
  - La Cimade, with the development of SAAM, a tool for monitoring people receiving support in accessing their rights.
  - Le Refuge, with the deployment of a platform dedicated to supporting young people in family breakdown.
  - Stop à l'Exclusion Énergétique, for which SQLI is developing a web application to facilitate training in a new profession—the Solidarity Coordinator—and identify households in energy poverty.

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

The approach followed in France is based on all the criteria of the RGAA (Référentiel Général d'Amélioration de l'Accessibilité) and the methodology of the OAA game (Jeu de l'Organisation de l'Amélioration de l'Accessibilité), an official methodology promoted by the French government (DesignGouv). This approach is based on the international

WCAG 2.2 (Web Content Accessibility Guidelines) standard of the W3C (World Wide Web Consortium); it complies with the European EAA (European Accessibility Act) directive, which comes into force in June 2025 and brings together the standards of European countries within the EN 301 549 standard.

The method implemented by SQLI involves checking compliance with the RGAA accessibility requirements, which focus on the user interfaces of digital products. SQLI uses a matrix of 106 criteria to assess the compliance of these interfaces, which is extended according to the accessibility levels required by its customers.

An accessibility expert is assigned to each project and is responsible for compliance checks and providing support to operational teams across all business lines. Various tools are used to check the quality of developments and conduct compliance audits (Tanaguru webext RGAA4, RGAA assistant, WebAIM, APD/UA).

o **SOLIDARITY INITIATIVES :**

In line with previous years, the SQLI Group continued its sponsorship activities in 2024, actively involving its employees in solidarity initiatives around important social causes. Two successful awareness-raising campaigns were carried out this year:

- **A Pink October campaign :** As part of the international campaign to fight breast cancer, a collaborative walking and running challenge was organized. Employees were invited to individually walk or run 88 km during the month of October. This collective effort resulted in a total of 8,267.44 km and a donation of more than €4,000 to the Europa Donna association.
- **A Movember campaign :** As part of mental health and men's health awareness, an interactive quiz and a "moustache" photo contest were offered to employees. More than 150 photos were shared, demonstrating the teams' commitment. At the end of this initiative, nearly €2,500 was raised for the Movember association.



**KEY INDICATORS :**

- In 2024, the SQLI Group will have 675 female and 1,384 male employees (Table 17).
- In 2024, 62.5% of the Group's employees will be aged between 25 and 40, and 64.11% will have been with the company for between 2 and 20 years (Table 18, Table 20).
- In 2024, the employment rate for seniors (aged 45 and over) within the Group will be 17.73% of the total workforce (Table 19).
- In 2024, 75.61% of SQLI Group employees will be managers (Table 21).
- In 2024, 48.72% of women will hold management positions (excluding the board of directors) within SQLI SAS (France) and 38% of women will sit on the board of directors of SQLI SAS (France) (Table 22 and Table 23).
- 94.95% of SQLI Group employees have permanent employment contracts and 5.05% are part-time (Table 24 and Table 25).
- In 2024, the SQLI Group has 21 employees with disabilities, representing an employment rate of 1.02% (Table 26 and Table 27).
- In 2024, there will be 150 interns and 74 work-study employees (apprentices/professional training contracts) within the SQLI Group (Table 28 and Table 29).

- In 2024, 2,008 employees, including 660 women and 1,348 men, will have permanent employment contracts with the SQLI Group, and 51 employees, including 15 women and 36 men, will have fixed-term employment contracts. (Table 25)

**Table 17. Number of employees by gender :**

	2023				2024			
	Women		Men		Women		Men	
	Number	%	Number	%	Number	%	Number	%
SQLI SASS (France)	240	27	644	73	232	27	622	73
ASTON INSTITUTE	28	58	21	42				
LEVANA					45	62	28	38
SQLI MOROCCO	251	38	406	62	253	39	388	61
SQLI SWITZERLAND	40	28	101	72	35	24	109	76
SQLI BELGIUM	2	1	13	87	29	51	28	49
SQLI DIGITAL BELGIUM	31	65	17	35				
SQLI SA (Luxembourg)	1	25	3	75	1	25	3	75
SQLI NORDICS	13	33	27	68	13	33	26	67
SQLI NETHERLANDS	11	16	57	84	6	10	54	90
SQLI GERMANY	23	32	50	78	22	33	44	67
SQLI UK LTD	16	29	39	71	15	32	26	68
SQLI SPAIN	23	29	57	71	24	30	56	70
<b>TOTAL</b>	679	32	1435	68	675	32.78	1384	67.22

**Table 18. Number of employees by age :**

		- Under 25	25	30	35	40	45	50-55	55-60	60	65+
SQLI GROUP	2023	230	497	458	329	235	165	125	52	20	3
	2024	172	493	475	319	242	163	121	56	16	2

**Table 19. Employment rate among seniors :**

		Number of seniors (aged 45 and over)	Employment rate of seniors (aged 45 and over)	Number of seniors (aged 55 and over)	Employment rate for seniors (aged 55 and over)
SQLI GROUP	2023	36	24.1	76	4.34
	2024	365	17.73	83	4.03

**Table 20. Number of employees by seniority :**

		- 2 years	2 years - 5 years	5-10	10 years - 15 years	15 years - 20 years	20 years - 25 years	Over 25
SQLI GROUP	2023	968	475	370	133	116	34	18
	2024	681	687	397	127	109	39	19

**Table 21. Number of employees by professional category :**

		Managers		Non-executives	
		F	M	F	M
		SQLI GROUP	2023	486	1021
	2024	528	1029	148	35

**Table 22. % of women in management positions (excluding the board of directors) :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	GROUP
2023	44	50		
2024	48.72		37.50	38

**Table 23. Percentage of women on the board of directors of SQLI France :**

	Percentage of women on the Board of Directors of SQLI (France)
2023	38
2	38

**Table 24. Number of part-time employees :**

		Full-time employees		Part-time employees	
		F	M	F	M
		SQLI GROUP	2023	628	1395
	2024	611	1344	64	40

**Table 25. Number of employees by type of contract :**

		Permanent		Fixed-term	
		F	M	F	M
		SQLI GROUP	2023	650	1376
	2024	660	1348	15	36

**Table 26. Number of employees with disabilities :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	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
2024	18		0	0	0	0		0	0	1	0	0	2	2

**Table 27. Employment rate of employees with disabilities :**

	SQLI SAS (France)	ASTON INSTITUTE	LEVANA	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	2	2		0	0	0	0	0	0	1	2.7	0	1.25	0
2024	2.1		0	0	0	0		0	0	1.66	0	0	2.5	1.02

**Table 28. Number of trainees :**

	SQLI GROUP
2023	23
2024	15

**Table 29. Number of work-study students (apprentices/professional training contracts) :**

	SQLI GROUP
2023	56
2024	74

**Table 30. Comparison between the average wages of women and men in 2023 :**

	Average gross monthly salary Women			Average gross monthly salary Men		
	Managers	Employees	Apprentices	Managers	Employees	Apprentices
SQLI SAS (France)	€4,324	€2,606	€1,387	€4,569	€2,715	€1,389
ASTON INSTITUTE	€3,998	€2,427	€1,291	€4,688	€2,507	€1,353
LEVANA						
SQLI MOROCCO	€1,552	/	€269	€1,761	/	€269
SQLI SWITZERLAND	€14,163	€7,699	/	€16,428	€9,134	/
SQLI BELGIUM	€11,350	€8,754	/	€11,137	6091	/
SQLI DIGITAL BELGIUM	€7,092	€3,256	/	€5,905	€3,580	/
SQLI SA (Luxembourg)	/	€2,703	/	€18,000	€6,951	/
SQLI NORDICS	€9,000	€4,754	/	€7,100	€4,756	/
SQLI NETHERLANDS	€10,230.21	€	/	€9,295	€5,125	/
SQLI GERMANY	/	€5,013	/	€11,420	€6,355	€950
SQLI UK LTD	€12,260.54	€3,185	/	€10,352	€4,107	/
SQLI SPAIN	€3,890	€3,350	/	€8,708	€3,714	/

**Table 31. Comparison between the average salaries of women and men in 2024 :**

	Average gross monthly salary Women			Average gross monthly salary Men		
	Managers	Employees	Apprentices	Managers	Employees	Apprentices
SQLI SAS (France)	€4,475.68	€2,691.23	€1,640.04	\$4,633.87 €	€2,878.08	€1,503.06
ASTON INSTITUTE						
LEVANA	4,197.90€	€2,625	€1,397.76	€5,679.63	/	/
SQLI MOROCCO	1559.30€	/	€290.18	€	/	€290.18
SQLI SWITZERLAND	€14,236.78	€8,081.05	/	€14,916	€9,367.99	€2,100
SQLI BELGIUM	€8,847	€3,579	/	\$10,600	€4,510	/
SQLI DIGITAL BELGIUM						
SQLI SA (Luxembourg)	/	€2,703	/	€18,249	€6,951	/
SQLI NORDICS	€9,000	€5,236	/	€7,464	€4,867	/
SQLI NETHERLANDS	€10,470.47	€3,906.17	/	€10,203.83	€4,944.24	/
SQLI GERMANY	5,112.50€	€4,268.22	/	13,126.15	7,506.23	€883.33
SQLI UK LTD	€11,772.04	€4,483.91	/	€10,771.29	€5,337	/
SQLI SPAIN	€4,375	€3,543	/	€8,948	€3,848	/



**2025 AMBITIONS :**

- By 2025, the SQLI Group aims to continue and expand its actions in diversity and equal opportunities. To achieve this, the SQLI Group wishes to:

In France, on the theme of disability:

- Launch an action plan in partnership with Agefiph to determine a specific action plan tailored to the company's needs
- Develop initiatives and implement a disability agreement based on seven levers: construction & management, information & communication, awareness, recruitment, job retention, professional training, responsible purchasing & subcontracting
- Renew participation in European Disability Week (EDW)

- In France, regarding professional equality, implement the provisions negotiated as part of the collective agreement signed with the social partners.
- In Morocco, increase the gender parity rate, which stands at 40%, to improve inclusion and diversity policies.

## 4 Ethical and governance issues

### 4.1 Ethics and compliance



#### DESCRIPTION OF THE ISSUE :

Transparency and ethics are key values for 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 penalties, liability claims). The Group's reputation or image could also be damaged because of such an incident. It is therefore essential for the SQLI Group to ensure that all its practices comply with key ethical principles, particularly regarding the fight against corruption, conflicts of interest, human rights and environmental protection. As an international group, SQLI must have strong governance and solid ethical principles.



#### EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR :

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

#### o SQLI CODE OF CONDUCT :

The SQLI Group invites all its employees, corporate officers and business partners to act against corruption in all forms, including extortion and bribery. 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 to the prevention of corruption, insider trading and conflicts of interest. The SQLI Code of Conduct, which was approved by the Group's Board of Directors and Audit Committee, after consultation with and approval by the employee representative bodies, came into force in France at the beginning of 2021. This code is appended to the internal regulations of all Group entities and published on its corporate website ([www.sqli.com](http://www.sqli.com)). A communication has been sent to employees to inform them of the entry into force of the Code of Conduct.

In 2024, an in-depth study of the regulations applicable to the various entities of the SQLI Group was conducted by the Group Legal Department to ensure that the Ethics and Compliance system implemented by the Group complies with the changes that have taken place since 2021. This study led to a revision of the Code of Conduct in 2025.

o **ETHICS COMMITTEE / ETHICS ALERT :**

In early 2021, the SQLI Group set up an Ethics Committee responsible for ensuring compliance with the provisions of the SQLI Code of Conduct and monitoring the exemplary behavior of employees. The Ethics Committee is also the point of contact for employees for any questions relating to the interpretation of the provisions of the Code of Conduct or its application, as well as for any reports of behavior that may be contrary to the rules laid down in the Code. Employees, as well as any occasional external collaborators or third parties, can send their questions, requests, or reports to the Ethics Committee at [ethics@sqli.com](mailto:ethics@sqli.com). The Ethics Committee is made up of three permanent members: the Chief Executive Officer (who may be replaced by the Deputy Chief Executive Officer in charge of finance), the Group Human Resources Director and the Group Legal Director. In the event of a conflict of interest with one of these members, a replacement may be appointed by a majority vote of the three permanent members of the Committee. The Committee's operations are governed by internal rules published on the Group's institutional website.

In 2024, the above-mentioned study also led to the conclusion that the internal whistleblowing system needed to be redesigned. As a result, a new procedure was introduced in 2025, leading to the abolition of the Ethics Committee, the redefinition of the roles of the Ethics Officers and the clarification of the whistleblowing process.

o **GIFTS AND INVITATIONS POLICY :**

SQLI SAS (France) drafted and implemented a practical guide on gifts and invitations for its employees at the end of 2020. The purpose of this guide is to raise employee awareness of the risks of corruption and influence peddling associated with gifts and invitations and to advise them on best practices to adopt in their professional relationships. This policy was updated in 2022 to specify the maximum thresholds allowed for gifts and invitations. The policy is available to employees on the Legal SharePoint.

SQLI SAS (France) has also implemented an "Expense Report" procedure, which includes a section on the rules to be followed regarding gifts.

SQLI SAS's Gifts and Invitations Policy was also updated in 2025, following a review conducted in 2024 by the Group Legal Department.

o **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.

In its customer contract templates, SQLI and its customers certify that they have not committed any acts of corruption and undertake to implement the necessary measures to prevent any such acts or behavior.

In the context of subcontracting agreements, the SQLI Group requires its subcontractors to comply with applicable laws and regulations on the fight against fraud and corruption, as well as the SQLI Code of Conduct, and to take all reasonable measures to prevent any acts 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 authorizes SQLI to terminate the contractual relationship with immediate effect.

o **DELEGATION OF POWERS AND RESPONSIBILITIES:**

All delegations of powers and responsibilities, which were completely revised for France in 2024, make the delegates responsible for complying with the Group's Ethics & Compliance system, as well as all internal governance procedures and rules. Under the terms of this clause, each delegatee undertakes to ensure compliance with applicable law and best practices in the fight against corruption, and in doing so to respect and ensure compliance with the SQLI Code of Conduct.

o **CORPORATE GOVERNANCE :**

In 2024, the Board of Directors of SQLI (France) will be composed of eight members, including three women, and a non-voting member appointed by the Board of Directors on July 8, 2022. Since November 2022, the Board of Directors no longer includes any directors 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 UES in November 2023.

The Board of Directors met eight times in 2024.

It should be noted that, following SQLI's delisting from the stock exchange in December 2024, SQLI's shareholders unanimously decided in January 2025 to transform the company into a simplified joint stock company. SQLI SAS, in its new corporate form, no longer has a Board of Directors. It is managed by Philippe Donche-Gay, Chairman of the Board of Directors ( ), and Erwan Le Duff, Chief Executive Officer (Directeur Général).



**KEY INDICATORS :**

- No acts of corruption have been identified or brought to the Group's attention since its incorporation (Table 32).
- To date, no incidents have been reported via the whistleblowing procedure put in place (Table 33).
- SQLI SAS (France) recorded a 100% attendance rate at Board of Directors' meetings in 2024 (Table 34).

**Table 32. Number of confirmed incidents or legal proceedings reported in relation to corruption:**

	GROUP SQLI
2023	0
2	0

**Table 33. Number of incidents reported via the alert procedure put in place:**

	GROUP SQLI
2	0
20	0

**Table 34. % attendance at Board of Directors meetings:**

SQLI SAS (France)	ATTENDANCE RATE AT BOARD OF DIRECTORS' MEETINGS
2023	90
2024	100



**2025 AMBITIONS:**

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

- Implement a new code of conduct, with appendices containing a new procedure for the internal whistleblowing system;
- Implement a new policy on gifts and invitations and create a system on SharePoint Legal for reporting gifts and invitations received or offered;
- Roll out this new Ethics & Compliance system across all Group entities;
- Improve the availability of documents and information in force on SharePoint Legal;
- Raise awareness among all employees and create a dedicated e-learning program for new hires;
- Implement compliance audits at Group subsidiaries;

## 4.2 Operational security

### 4.2.1 Cybersecurity



#### DESCRIPTION OF THE ISSUE :

Cyberattacks targeting the Group's systems or security breaches, both internally and at our customers, can 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 customers' image and trust 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 result in legal liability for the Group. Despite our efforts to mitigate negative consequences, any failure to comply with security standards exposes the Group to significant risks, both financial and reputational, in cybersecurity.



#### EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR:

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

- **SQLI GROUP INFORMATION SYSTEMS SECURITY DEPARTMENT (DSSI) :**

Issues related to customer data security are a major concern for the SQLI Group. To prevent any security breaches or, in the event of an incident, to immediately implement the necessary measures, the SQLI Group has a DSSI. The DSSI is responsible for supporting the security of the Group and its projects (including the implementation of security measures), raising awareness, providing advice, monitoring the implementation of standards and action plans in this area, and managing security incidents.

As part of its various tasks, the DSSI implements the following actions in particular: control of company internet access, control of WiFi access, data backup and restoration, implementation of secure tools to deal with cyberattacks (secure messaging, secure printing, intrusion prevention probes, implementation of a vulnerability scanner, handling of security incidents, raising employee awareness of information security, implementation of an EDR, keeping the IT equipment up to date via Tanium, deployment of an IDS/IPS (intrusion detection and prevention system) on the SQLI information system, MFA (multi-factor authentication) implementation of a secure password manager on certain sensitive projects, cybersecurity customer audits, management and performance of internal security/compliance audits. In 2024, security and compliance audits and risk analyses were conducted by the DSSI in the following agencies: ISC Morocco and France, and the associated remediation plans were implemented (ISO27001/2/5).

- **SECURITY COMMITTEE (COSEC) :**

The SQLI Group continues to organize COSEC committees. These committees enable the coordination and cooperation of the Group's information security. 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, take into account events and exceptions to the ISS, discuss topics that impact information security, monitor and verify the integration of security into projects, monitor the ISMS (Information Security Management System) action plan, and present security indicators, security incidents, and related feedback. The COSEC committee is composed of the DSSI, IT Group, IT Manager, IT Morocco, and IT Switzerland. This committee meets monthly.

○ **ISO 27001 CERTIFICATION :**



As part of the Group's development strategy, the Executive Management, the IT department and the Cybersecurity department have been working towards ISO 27001 certification since January 2021. The SQLI Pessac (Bordeaux) and Levallois-Perret sites were the first in the Group to be ISO 27001 certified for the year 2021-2022, and this certification has been renewed for three years until 2024. The ISO 27001 certification, issued by AFNOR Certification, officially recognizes the commitment and actions implemented by

SQLI SAS (France) in terms of cybersecurity for its production and support activities (Levallois-Perret and Bordeaux sites) and for SQLI Rabat (Morocco). By obtaining ISO 27001 certification, SQLI SAS (France) is now officially recognized as a trusted partner in customer data management. The certification is the ultimate guarantee of confidentiality and traceability of the information entrusted to us, as well as the implementation of the necessary measures to protect it from potential cyberattacks.

In accordance with the ISO 27001 certification process, SQLI SAS (France) has rolled out a new standard for workstation security. The objectives of this new standard are to meet customer requirements for data protection, protect information assets by reducing the attack surface, and ensure the long-term viability of the IT infrastructure by standardizing the configuration of all workstations. As part of the expansion of the ISO scope, SQLI plans to add all sites in France and Morocco and major projects by 2026.

○ **SECURITY POLICIES :**

Information security policy is a key focus for our company and is rooted in our unwavering commitment to protecting sensitive data. Our ISO 27001-certified security management system is the foundation on which this policy is built.

- **Committed Governance:** Management is actively involved in information security, ensuring adequate resource allocation and setting specific objectives to maintain compliance and drive continuous improvement.
- **Risk Assessment and Management:** Regular assessments identify threats and enable proactive measures to reduce risks.
- **Clear Policies and Procedures:** Our information security guidelines are precise, accessible to all, and rigorously enforced by all staff.
- **Awareness and Training:** Regular programs raise awareness and train our team, creating an internal culture that is conscious of security issues.
- **Monitoring and Continuous Improvement:** Our systems are constantly monitored to identify areas for improvement and strengthen our security.

This proactive approach, certified to ISO 27001, demonstrates our strong commitment to placing information security at the heart of our business. It strengthens the trust of our partners and customers and demonstrates our commitment to maintaining high and impeccable security standards.

○ **CYBERSECURITY AWARENESS :**

As part of its awareness-raising activities, the DSSI set up an e-learning platform in 2019 to remind employees of best practices in IT security. Each month, employees are invited by email to complete an online awareness course on the following topics: phishing, spam, ransomware, passwords, information protection, physical security, etc. In 2024, the tool was enhanced with a new feature that now includes automated reporting to managers, enabling them to monitor participation and follow up with employees who have not completed the e-learning module.

○ **SECURITY ASSURANCE PLAN :**

Suppliers and subcontractors that are critical to SQLI SAS (France) and Morocco (i.e., those that have an impact on the SQLI information system) must comply with the requirements of the SQLI Security Assurance Plan (PAS). Each PAS completed and communicated by the critical supplier/subcontractor is therefore subject to validation by SQLI's DSSI based on the SQLI PAS prior to any collaboration. If the supplier/subcontractor does not offer sufficient security guarantees, they will not be listed by the SQLI Group.

SPAs are also implemented with SQLI's customers. The PAS describes all the specific provisions that SQLI undertakes to implement in order to guarantee compliance with the customer's security requirements in the performance of the contract. It defines the organization put in place, the methodology followed to manage the security of the service as defined in the contract, and the technical and organizational measures implemented.

○ **IT RESOURCE USE POLICY :**

To strengthen the security of its information system, SQLI SAS (France) updated its IT resources usage policy in 2024, which strictly governs the use of IT resources and communication tools made available to employees, corporate officers, and service providers.

The standard subcontracting agreements of SQLI SAS (France) and Morocco now include a clause requiring subcontractors to comply with the IT Resources Use Policy, it being specified that any violation of the Policy entitles SQLI to immediately terminate the contractual relationship.

This Charter is currently being rolled out across all Group entities.

○ **CYBERSECURITY INSURANCE :**

The SQLI Group has taken out an insurance policy on its own behalf and on behalf of its subsidiaries covering the risks of cybercrime, the purpose of which is to cover any claims following a cyberattack or a breach of personal data confidentiality. Under this insurance policy, a team is available to the SQLI Group 24 hours a day, 7 days a week in

the event of cybersecurity incidents. This cybersecurity insurance policy has been renewed for the 2024 financial year.



**2025 AMBITIONS:**

For 2025, the SQLI Group aims to implement the following actions:

- Update the general system security policy.
- Extend the deployment of the workstation security package (workstation encryption, review of the IT access rights matrix, update of workstation hardening, etc.) internationally,
- Update and test the business continuity plan within the ISMS scope,
- Update the ISO 27001 scope (France and Morocco)
- Cybertour / Webinar
- Implement DevSecOps governance.
- Strengthen security on workstations.
- Strengthen cyber culture with a new committee structure (DevSecOps Committee, Physical Security, FR/MC Executive Committee, management review, etc.)
- Conduct intrusion tests on the Group's information system and the information systems of SQLI France, Morocco, Switzerland, the Netherlands, and Spain.
- Implement an internal IS project management process based on security by design.
- Consolidate DevSecOps and AI cyber governance.
- Complete the implementation of the SQLI MOROCCO disaster recovery plan at the SQLI data center within the data centers.

**4.2.1 Personal Data Protection**



**DESCRIPTION OF THE ISSUE :**

The General Data Protection Regulation ("GDPR") came into force on May 25, 2018, with the main objective of making companies more accountable for 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, in particular French Law No. 78-17 of January 6, 1978 on information technology, files, and civil liberties, as amended; hereinafter referred to collectively as the "Applicable Regulations."

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

The protection of Personal Data is therefore a key concern for the Group to guarantee the privacy and security of the data of its employees, customers, and partners.



**EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR :**

○ **GLOBAL DATA PROTECTION PROGRAM :**

After a year marked by the launch of a structuring and transformative compliance program for the SQLI Group in 2023, 2024 saw the onboarding of all Group employees and the effective implementation of the compliance program across all Group entities.

The aim of this program is to respond to both regulatory and commercial issues and make SQLI a market leader in data protection.

In 2024, SQLI continued its efforts by updating various data protection policies and procedures (customers, employees, candidates, suppliers, data breaches, etc.) for all entities within the SQLI Group. The IT Resource Use Policy was also updated and incorporated into SQLI SAS's internal regulations. It is currently being rolled out across the Group's subsidiaries.

In 2024, the Group's Moroccan subsidiary, SQLI Maroc, completed its compliance with Moroccan law on personal data and obtained from the CNDP (Commission Nationale de contrôle de la protection des Données à caractère Personnel), its supervisory authority, all the authorizations required to carry out its activities, namely:

- Customer management
- Supplier management
- Human resources management
- Professional alert management
- CCTV

In addition, policies have been updated to ensure SQLI Morocco's compliance with applicable regulations, particularly the GDPR.

In all countries, a continuous compliance process has been put in place to ensure that all practices remain in line with legal requirements and best practices in data protection, so that all Group entities are now fully involved in the program.

○ **BCR :**

The main objectives of implementing Binding Corporate Rules (BCR) are to ensure consistent protection of personal data within all SQLI Group entities, regardless of their geographical location, particularly in the context of interactions between different Group entities and SQLI Morocco.

The BCRs aim to ensure compliance with the GDPR by establishing a consistent legal and operational framework for intra-Group data transfers. In addition, these rules minimize risks by strengthening internal data protection policies and procedures.

Standardizing data transfer practices also strengthens customer and partner confidence by demonstrating the organization's commitment to the highest standards of information security and confidentiality.

The implementation of BCRs will mean that SQLI SAS and other Group entities will no longer have to enter into standard contractual clauses for each data transfer to SQLI Morocco.

The procedure for obtaining BCRs involves several steps. First, SQLI had to develop and document internal data protection rules that comply with the requirements of the GDPR. These rules must then be submitted to the competent data protection authority for review and approval. The process generally includes consultations with the data protection authority, adjustments to the rules based on feedback received, and sometimes audits or inspections. Once approved, the BCRs become legally binding for all entities concerned within the Group, thus ensuring uniform protection of personal data transferred internationally.

In 2024, SQLI put in place the various elements required to submit its BCR application:

- Binding corporate rules for subcontractors regarding the transfer of personal data;
- Global personal data protection policy;
- Training program;
- GDPR internal audit program;
- CNIL control procedure;
- Internal procedures for handling complaints relating to BCRs;
- Internal procedure for updating BCRs;
- Internal procedure for requests for access from authorities;
- DPA / Intra-Group contract.

The procedure for obtaining Binding Corporate Rules (BCR) from the CNIL began for SQLI in September 2024 with the submission of the application. This includes essential documents such as the intra-group agreement, the BCR form, and a provisional timetable. This step is crucial to ensure that all entities within the SQLI Group comply with the same high standards of data protection, in accordance with the guidelines of the GDPR.

At the end of December 2024, SQLI was still awaiting feedback from the CNIL following its initial review of the application.

○ **THE "PRIVACY" NETWORK WITHIN THE GROUP :**

In 2024, SQLI continued to develop its network of "Privacy" relays to meet the requirements and challenges identified by SQLI within its program.

The role and responsibilities of the Privacy network—and therefore of each of its members, or Privacy Champions—are as follows:

- Ensuring the implementation of Group policies and procedures
- Facilitate the transmission and reporting of information within the Group
- Ensuring that each entity complies with data protection commitments (e.g., proper maintenance of the register or execution of data protection agreements)
- Alerting to risks.

The Privacy Network, coordinated by the Group Legal Department, is made up of 26 Privacy Champions distributed across the "Privacy Network France" and the "Privacy Network International."

### The Privacy Network France (“PNF”)

The PNF is made up of 13 key representatives (“Privacy Champions”) from the Corporate and France departments, including the Legal Department, IT and Cybersecurity, IS, HR, Purchasing, General Services, Communications, Delivery, and Sales.

The Privacy Network France generally meets once a quarter. In 2024, three PNF meetings were held.

### The International Privacy Network (PNI)

The PNI is made up of thirteen (13) representatives from the eight (8) Group entities located outside France.

While the PNI's ambition is identical to that of the PNF in terms of reviewing, implementing, and monitoring the program, its unique feature is ensuring that Group procedures comply with applicable local regulations.

The Privacy Network International generally meets once a quarter. In 2024, three PNI meetings were held.

- **INFORMATION FOR DATA SUBJECTS :**

As part of its program and the governance system it has put in place, SQLI renews its commitments regarding the information provided to individuals concerned by the processing of Personal Data that it carries out during its activities. This commitment is reflected in up-to-date documentation and records (relations with third parties) as well as in compliant and effective policies and procedures (policies and procedures).

### Relations with third parties

Since the implementation of the ADEQUACY solution in 2022 to ensure the maintenance of processing records, SQLI has consolidated and regularly updates its register when acting as Data Controller.

Its Subprocessor Register is also completed and updated regularly based on data protection agreements signed with its customers.

To ensure SQLI's compliance with its obligations, particularly those arising from the GDPR, SQLI includes data protection agreements (“DPAs”) in most of its contracts:

- *DPA – SQLI, data controller*

SQLI requires its service providers and suppliers who process Personal Data on its behalf and for its account to comply with its DPA template, which reinforces their obligations, particularly with regard to compliance with SQLI's instructions, notification of Personal Data breaches, transfers of Personal Data to countries that do not ensure an adequate level of protection, and the associated technical and organizational measures.

- *DPA – SQLI, processor*

In the context of its relations with its customers, SQLI offers its DPA model in accordance with Articles 28 and 30 of the GDPR. By ensuring compliance with the obligations arising from the GDPR, SQLI also monitors the flow of Personal

Data of the customers for whom it provides services and thus maintains the completeness of its relevant register.

### Policies and procedures

In 2024, SQLI updated its policies and procedures in France and across the various SQLI entities, particularly those relating to:

- The privacy policy for employees,
- The privacy policy for customers,
- The privacy policy for service providers and suppliers,
- The privacy policy for website visitors,
- The procedure for managing personal data breaches,
- Retention period matrix,
- Procedure for managing requests to exercise the rights of data subjects,
- The impact assessment procedure.

#### ○ **SQLI PRIVACY :**

The Group's Legal Department has an internal SharePoint site, accessible to all Group employees, called "SQLI PRIVACY."

SQLI PRIVACY provides all information and documents that may be useful in relation to data protection for each country. The SharePoint is updated regularly.

#### ○ **TRAINING AND AWARENESS :**

To continue its awareness program, SQLI delivered various training courses in 2024, either for all Group employees, for employees in a specific country, or for a specific population such as sales staff. These various training courses also aim to comply with the requirements of the GDPR and BCR, which require a commitment to ongoing awareness.

In 2024, the training provided focused mainly on:

- Privacy policies for employees in France and various other countries,
- Privacy policies for customers in France and various countries,
- The procedure for data breaches.

These training courses aim to ensure that all employees understand the issues, risks, and best practices in data protection, thereby ensuring ongoing compliance with the GDPR.

#### ○ **WEBSITE :**

In 2024, SQLI implemented a new CMP (Consent Management Platform) on its website to manage cookie consent in full compliance with the GDPR. In addition, to comply with the latest cookie requirements and regulations, the cookie policy has been updated with a list of cookies actually collected on the website.

Furthermore, a "Privacy Center" page has been created on the sqli.com website for the French version of the site, listing the various privacy policies that apply (customer, candidate, supplier, website visit, access to premises, video surveillance).



**KEY INDICATORS :**

- Requests to exercise rights : 6
- Personal data breaches resulting in legal proceedings : 0

**Table 35. Total number of complaints regarding privacy breaches and loss of customer data that resulted in legal action :**

	GROUP SQLI
2023	0
2024	0



**2025 AMBITIONS:**

- *Communication and Awareness Plan*

SQLI is strengthening its Communication and Awareness Program in 2025, notably by developing an international Privacy Center accessible directly via the website, thereby ensuring greater transparency and compliance.

In 2025, SQLI will continue its data protection training program for all SQLI entities, covering the following topics in particular:

- Requests to exercise rights;
- Data breaches for all employees;
- Employee privacy policy for entities that did not undergo training in 2024.

In addition, SQLI SAS wishes to implement mandatory e-learning for new employees to raise awareness of the compliance program.

- *Internal Audit*

SQLI is enhancing its internal compliance audit policy for the protection and management of Personal Data based on the commitments made in the policies and procedures covered by Governance.

These commitments will be translated into indicators included in the Compliance Control Procedure. This Procedure will be reviewed annually from its date of entry into force.

The first audit is scheduled for 2025. Conducting an annual internal audit is one of the requirements imposed by the BCR (Binding Corporate Rules). SQLI must be able to:

- Ensure continued compliance with the BCR requirements in all Group entities, to enable the BCR to be renewed on a regular basis.
- Demonstrate the implementation of a continuous improvement process in data protection.
- Demonstrate the application within SQLI entities of any changes and updates to European or local regulations and BCR requirements.

## 4.3 Responsible Purchasing and Suppliers



### DESCRIPTION OF THE ISSUE :

At SQLI, the issue of responsible purchasing is to integrate ethical, social, and environmental criteria into the selection and monitoring of suppliers to ensure a supply chain that complies with the Group's social responsibility commitments.

This includes implementing a sustainable purchasing policy, using verification tools such as the PROVIGIS platform to assess the regulatory compliance of partners, and gradually embedding the principles of the ISO 20400 standard into internal practices.

The aim is to limit supplier risks (compliance, ethics, uncontrolled subcontracting) while promoting responsible, transparent, and sustainable relationships with external stakeholders.



### EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR :

The various policies and actions implemented in terms of operational security cover the following SDGs: SDG 12 (Responsible consumption and production).

#### o CHANGES TO THE PURCHASING POLICY :

SQLI SAS (France) developed and rolled out a new Purchasing Policy in France in December 2021. As part of this policy, SQLI SAS (France) now systematically requires its new suppliers, prior to any collaboration, to comply with and sign its Code of Conduct, its GDPR terms and conditions, a confidentiality agreement, and to complete an ESG questionnaire (including social, environmental, ethical, and business sections) via its Purchasing platform.

Furthermore, as part of its duty of care, SQLI SAS (France) checks that each supplier/partner provides it with all the mandatory legal documents (K-bis extract, URSSAF certificate, list of foreign employees) via its "Provigis" platform prior to any commercial relationship and at the required intervals. The supplier then obtains the "Certified Supplier" label.

#### o SUPPLIER ESG ASSESSMENT :

Since December 2021, suppliers to SQLI SAS (France) have been subject to a ESG assessment prior to any collaboration, via an internal questionnaire to be completed on the SQLI SAS (France) Purchasing platform. Suppliers are assessed on various aspects (social, environmental, ethical, and business) and are given a score at the end of the questionnaire, which enables SQLI (France) to evaluate their ESG performance. If the supplier does not complete the questionnaire in full, the purchasing process cannot continue.

o RESPONSIBLE PROCUREMENT :

As part of its ESG policy, the SQLI Group prioritizes responsible purchasing :

- 82.45% of the paper purchased by Group companies in 2024 is eco-friendly (paper produced according to methods and criteria of sustainability and respect for the environment).
- SQLI SAS (France) uses the supplier "Juste à Temps" for the fruit baskets it provides to its employees. The fruit offered is organic and seasonal to respect the health of employees and the environment, but also sourced from short supply chains to support local producers and offer them fair remuneration.
- SQLI SAS (France) also provides its employees with a coffee machine at its Levallois-Perret premises, which uses organic coffee beans. The coffee grounds are then collected and recycled to be used as compost to enrich the soil in fields, parks, and gardens.
- In 2022, SQLI SAS (France) replaced its water coolers with more energy-efficient models.
- SQLI SAS (France) replaced its old photocopiers with more environmentally friendly models in 2022.
- Order of office supplies and SQLI-branded goodies for recruitment and school fairs from AFLPH (ESAT), an association that supports people with disabilities in their professional integration. These supplies are made from recycled or biodegradable materials.
- When we moved our headquarters 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 no chemicals. This system is used with "auum by Bodum" glasses, a reusable container provided to each employee, which can be easily cleaned using the "auum-S" instant glass cleaner.



KEY INDICATORS :

Table 36. Suppliers :

	% of new suppliers in 2024 who have signed the SQLI Group code of conduct	% of new suppliers in 2024 assessed on their ESG performance
2024	8	8

**Table 37. Responsible Purchasing :**

	2024
	GROUP SQLI
% of purchasers who have received training on responsible purchasing	100



**2025 AMBITIONS :**

- Strengthen the internal supplier selection process and implement this process with SQLI MOROCCO suppliers: after an initial milestone reached in 2024, with a reduction in their number and their contractualization to SQLI standards, the ambitions for 2025 include in-depth work on costs.

## 4.4 Customer satisfaction



**DESCRIPTION OF THE ISSUE :**

Customer satisfaction is a key concern for the SQLI Group.

Any mismatch between the Group's service offering and 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, leading to a loss of revenue.

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

Customer dissatisfaction in the event of a breach of contractual obligations by the Group or by a company acquired as part of an external growth program may result in legal action to recover damages.

Customer dissatisfaction may also pose a risk to the Group's image and undermine customer confidence.

It is therefore essential for the SQLI Group to ensure that its service meets its customers' expectations 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 demonstrate adaptability and efficiency to ensure the continuity of services and the fulfillment of contractual commitments to customers, while preserving the protection and safety of employees.



**EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR :**

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

Dedicated to digital experience and omnichannel commerce, the SQLI Group is a regular partner of major European brands. To best serve its customers' needs and support them as effectively as possible 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 draw on its ecosystem of partners to build high-performance, sustainable omnichannel solutions: Acquia, Akeneo, BigCommerce, CommerceTools, ContentSquare, Octopia, Algolia, Planet, Salesforce, SAP CX, Sitecore, Microsoft, Spryker, Vtex, Ibexa, Izberg, etc.

o **SATISFACTION SURVEYS :**

To measure customer satisfaction and thus commit to a process of continuous improvement, the SQLI Group has been conducting annual satisfaction surveys since 2018, enabling it to define and implement targeted actions. As part of its 2024 satisfaction survey, the SQLI Group contacted 883 customers in France, Switzerland, Belgium, Germany, the Netherlands, the United Kingdom, and Sweden. Forty percent of them responded to the survey.

o **TRAINING SALES STAFF IN SQLI OFFERS AND IMPROVING SALES TECHNIQUES :**

To improve the presentation of offers to customers and prospects, SQLI SAS (France) regularly holds webinars for its sales staff. In 2024, employees had the opportunity to participate in Software Solutions Webinars and "Brown Bag Lunches," which are designed to enable employees in one market segment to present one or more offers to employees in other departments. Around 20 webinars lasting 1.5-2 hours were held in 2024.

SQLI International regularly (every Friday morning) organizes presentations on publishers, SQLI's service offerings, and customer references for its sales and management community. In 2024, 23 webinars were held and all SQLI entities were invited to attend these presentations. The aim of these sessions is both to share customer cases and service offerings with the sales team and to promote information sharing among all SQLI stakeholders.



**KEY INDICATORS :**

- In 2024, SQLI maintained an NPS of 52, identical to that achieved in 2023 and higher than in 2022 (45). This score exceeds the average NPS in the IT services sector, which stands at 40 (Source: CustomerGauge's 2022 NPS® & CX Benchmarks Report). The percentage of promoters stands at 58% at Group level, up from 56% in 2023. 94.3% of customers who responded to the satisfaction survey gave SQLI entities (France, Switzerland, Belgium, Germany, the Netherlands, the United Kingdom, and Sweden) a score between 7 and 10/10. (Table 38).

**Table 38. NPS (Net Promoter Score) :**

	2023	2024
<b>GLOBAL</b>	<b>52</b>	<b>52</b>
Promoters	→ 236 56%	203 58%
Detractors	→ 15 4%	20 8%
Passives	→ 171 41%	120 36%
Participants	422	349

	2023	2024
<b>FRANCE</b>	<b>60</b>	<b>76</b>
Promoters	→ 91 63%	76 77%
Detractors	→ 4 3%	1 1%
Passives	→ 49 34%	22 22%
Participants	144	99

	2023	2024
<b>SWITZERLAND</b>	<b>31</b>	<b>31</b>
Promoters	→ 15 42%	16 41%
Detractors	→ 4 11%	4 10%
Passives	→ 17 47%	19 49%
Participants	36	39

	2023	2024
<b>BELGIUM</b>	<b>48</b>	<b>12</b>
Promoters	→ 20 50%	7 43%
Detractors	→ 1 3%	5 29%
Passives	→ 19 48%	5 29%
Participants	40	17

	2023	2024
<b>GERMANY</b>	<b>52</b>	<b>66</b>
Promoters	→ 38 58%	46 66%
Detractors	→ 4 6%	1 1%
Passives	→ 23 35%	23 33%
Participants	65	70

	2023	2024
<b>NETHERLANDS</b>	<b>49</b>	<b>41</b>
Promoters	→ 60 50%	50 48%
Detractors	→ 2 2%	7 7%
Passives	→ 57 48%	47 45%
Participants	119	104

	2023	2024
<b>UK</b>	<b>64</b>	<b>36</b>
Promoters	→ 7 64%	5 45%
Detractors	→ 0 0%	1 9%
Passives	→ 4 30%	5 45%
Participants	11	11

	2023	2024
<b>SWEDEN</b>	<b>71</b>	<b>22</b>
Promoters	→ 5 71%	3 33%
Detractors	→ 0 0%	1 11%
Passives	→ 2 29%	5 56%
Participants	7	9



**2025 AMBITIONS :**

- The SQLI Group plans to continue the actions it has undertaken to ensure the highest possible level of customer satisfaction and to respond perfectly to their business/professional challenges.
- In 2025, SQLI (International) will continue to train its sales and management teams on SQLI's offerings and on discovering software solutions and customer case studies by organizing webinars.
- Implementation of a Sales & Marketing portal to make the portfolio of offerings and references available.
- Creation of a video training program for each major area of expertise.

## 5 Environmental issues

### 5.1 Environmental impact



**DESCRIPTION OF THE ISSUE :**

The SQLI Group has identified the following risks: failure to comply with a commitment to responsible and inclusive digital technology, greenhouse gas emissions linked to employee travel in the course of their work, and electricity consumption within the Group.

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



**EXISTING POLICIES AND ACTIONS TAKEN DURING THE YEAR :**

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

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

Since November 2022, SQLI has been a member of the Responsible Digital Charter. This charter summarizes the commitments made by its signatories in terms of responsible digital technology. By adhering to the charter, SQLI affirms its commitment 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 behaviors and values;
- Make digital technology measurable and reasonable.

o **WEB QUALITY :**

Quality assurance is a major challenge in our digital experience sector. As the first digital services group to partner with Opquast and the leader in France in terms of number of certifications, SQLI has certified 277 employees in web quality since 2017.

Continuing this partnership, SQLI hosted the eleventh edition of Opquast Day at its Levallois headquarters in February 2024. This year, the focus was on the environmental footprint of the digital world and the principles of eco-design.

Ensuring web quality involves :

- Improving the security of digital services;
- Applying accessibility rules for inclusive services;
- Implementing eco-design principles;
- Respecting user privacy in accordance with the GDPR.

Since 2023, SQLI has been granted Opquast accreditation, enabling it to manage the certification process in-house.

o **DIGITAL SOBRIETY OFFER / Green IT :**

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

SQLI SAS (France) has developed a new "Digital Sobriety" offering that encompasses the following areas :

- Awareness : collaborative workshops, conferences,
- Digital sobriety audit: assessment of a company's environmental impact on its digital activities and determination of actions to reduce its footprint,
- Sustainable digital strategy: supporting companies in their ESG strategy and establishing a digital roadmap to achieve their sustainability goals,

- Circular design thinking: supporting companies in designing new products, services, and models that consider the principles of the circular economy
- Sustainable digital design and lifecycle management: helping companies integrate sustainable and responsible practices into their digital activities.

Through its projects, SQLI supports its customers in the circular economy and responsible digital technology :

- SQLI SAS (France), after launching the new Goodbye Car platform for INDRA AUTOMOBILE RECYCLING (a joint venture between the Renault and Suez Groups), participated in 2024 in several projects to promote INDRA's end-of-life vehicle recycling network among suppliers and insurers. INDRA is now part of the "Future is Neutral" program, the only operator of 360° circular economy solutions in the automotive industry in Europe, whose objective is to support the automotive industry in achieving material neutrality: i.e., limiting the use of natural resources to produce new cars.
- For a major player in the aerospace sector (Airbus) and several of its divisions (ATR, Airbus Helicopters), SQLI SAS (France) developed eco-design frameworks accompanied by implementation recommendations in 2024.
- For Lyon Airport, the leading airport in the VINCI Airports network in France with more than 10 million passengers in 2024, SQLI carried out an RGAA (General Accessibility Improvement Reference) audit with the aim of improving the site's accessibility for all passengers.

○ **ESTABLISHMENT OF BEST PRACTICES:**

In 2024, continuing on from previous years, the SQLI Group updated its carbon footprint, which helps to better understand its greenhouse gas emissions, despite still being partial scope.

As part of this approach, several concrete actions have been continued or reinforced to reduce the environmental impact of the Group's activities. These include measures to limit document printing and reduce energy consumption and waste production. These initiatives include :

- Automatic shutdown of equipment in the evenings and on weekends;
- Installation of lighting fixtures equipped with presence detectors (lighting limited to 15 minutes) in all premises;
- The installation of timed lights in certain buildings;
- The deployment of an electronic signature system for contracts, limiting paper consumption;
- The addition of recycling bins for paper near photocopiers, with automatic destruction of unprinted documents;
- Awareness campaigns promoting paperless working and document digitization;
- Distribution of reusable mugs to employees to replace disposable cups;
- In some countries, such as Morocco, waste sorting is not currently feasible due to the lack of suitable local facilities. As a result, no formal waste treatment measures have been put in place.

However, local teams are adapting by adopting alternative practices, such as reusing envelopes for inter-agency mailings or using non-confidential paper for drafts;

- The installation of an Auum system at the Levallois headquarters: a steam cleaning machine (using only 10 cl of water per cycle), accompanied by special glass cups.

In addition, the SQLI Group is continuing its efforts to reduce business travel, favoring videoconferencing whenever possible. When premises are refurbished, unused furniture is redistributed to other agencies within the Group, thus promoting reuse.

Finally, to encourage more sustainable mobility, SQLI is raising awareness among its employees about electric bikes through employer subsidies at certain sites, such as Lyon, to promote green mobility (electric bikes). Most of the Group's entities have a policy of reimbursing public transportation subscriptions (up to 100% in some agencies). In addition, new sites are primarily located in city centers to encourage employees to use public transportation for their commutes.

○ **WASTE MANAGEMENT :**

The Group encourages employees to sort their waste. Since 2019, SQLI SAS (France) has partnered with GreenOffice, a waste management company, to implement a selective sorting system at its Levallois-Perret site. This waste management system has been in place since December 2019. From that date, individual employee waste bins were replaced on each floor by collective sorting bins. A selective sorting system has also been implemented at the Bordeaux office. These sorting systems enable more than 80% of the paper consumed to be recycled.

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

All equipment leaving SQLI must comply with this procedure, and we use external companies to wipe data and/or recycle equipment.

Each of these actions is documented in a deletion report or recycling certificate issued by the companies we work with.

○ **SERVER VIRTUALISATION, RECYCLING OF IT EQUIPMENT AND PRINTER CARTRIDGES :**

On the IT side, SQLI SAS (France) is virtualizing its servers. In 2020, SQLI invested in a Nutanix HCI (hyperconverged) infrastructure, enabling it to virtualize its servers while significantly reducing energy consumption. This modernization has also made it possible to centralize all local infrastructure in two data centers located in Paris (Equinix and Interxion). Following work carried out in 2023, SQLI Morocco's IT infrastructure was migrated to these data centers in early 2024.

For its IT equipment, SQLI occasionally uses brokers to recycle its workstations and printer cartridges:

- SQLI SAS (France) leases all of its PCs for a period of three years from CHG-MERIDIAN, while Apple (Mac) equipment is purchased and amortized over four years.
- CHG-MERIDIAN focuses on refurbishing and reusing equipment to extend its life cycle. In 2022, 96% of the devices taken in were refurbished, and more than 924,000 devices were reconditioned and resold.

SQLI SAS (France) also recycles its printer cartridges through CONIBI, a company specializing in the collection and processing of printing consumables. Thanks to this partnership, 100% of the consumables collected by the company are recycled and 80% were sorted by social and solidarity economy (SSE) organizations in 2023.

○ **NEW PREMISES POLICY :**

The SQLI Group's policy on new premises is to prioritize the rental of buildings with HQE (High Environmental Quality) certification or similar to reduce its consumption and environmental impact and improve the health and comfort of its employees. In line with its policy on new premises, its Bordeaux and Nantes offices moved into BREEAM-certified premises in 2023 and 2019 respectively.

In October 2023, SQLI SAS (France) moved its headquarters from Levallois-Perret to new, more modern premises called "Maslo." These new premises feature indoor and outdoor green spaces, a green roof, and optimized waste management and sorting in common areas. The Maslo building manager has set up shared spaces, a cafeteria, and an exclusive newsletter for Maslo building tenants, which includes participation in occasional workshops, wellness and sports activities. In addition, electricity consumption for lighting is now controlled by a combination of building management systems, a photosensitive cell, and presence detectors.

In terms of standards, it should be noted that the Maslo building has been awarded dual certification, having obtained HQE® and BREEAM® environmental certifications. The certifications include: BREEAMS® "International New Construction 2016" EXCELLENT Level, HQED® "Sustainable Building Reference 2016" EXCELLENT Level, and R25 "Smart Buildings Connected to the Outside" Level 1.

SQLI Deutschland's headquarters in Dortmund, built in 2019, is equipped with solar panels on the roof and a water-cooling system integrated into the ceiling, replacing traditional air conditioning to cool the ambient air. The Berlin offices (CDLX) have also undergone renovations, including the replacement of windows and some energy optimizations, although their environmental performance level is lower than that of the Dortmund site.

○ **FLEET POLICY :**

SQLI (France, Belgium, Germany) has implemented a new policy for its vehicle fleet since 2021. This policy consists of giving priority to hybrid or electric vehicles when renewing the fleet to reduce CO2 emissions. This "Car Policy" is reviewed annually by management to optimize fleet efficiency and align it with government guidelines on energy transition and sustainable mobility. From now on, all vehicle replacements will be made with hybrid or electric vehicles wherever possible.

These efforts have reduced emissions from the use of service and company vehicles by approximately 20% between 2023 and 2024.

○ **POLICY TO REDUCE BUSINESS TRAVEL & SUSTAINABLE MOBILITY :**

In 2024, continuing the trend of previous years, the SQLI Group has strengthened its policy to reduce the carbon footprint associated with business travel.

Several levers have been mobilized to achieve this objective :

- The systematic use of videoconferencing, thereby limiting inter-agency or international travel whenever possible;
- The gradual transition of the Group's vehicle fleet to hybrid or electric vehicles, in accordance with the "Car Policy" implemented in 2021 and revised annually.

These joint efforts have reduced emissions related to business travel (air and rail) by around 10% between 2023 and 2024.

Furthermore, although commuting is not yet included in the scope of the Carbon Footprint, SQLI promotes sustainable mobility for its employees through :

- Locating its sites in city centers, facilitating access to public transportation;
- The implementation of a public transport season ticket reimbursement policy, applied in most entities.

○ **STAKEHOLDER AWARENESS AND SOLIDARITY INITIATIVES :**

The SQLI Group is continuing its efforts to raise awareness of environmental and societal issues by actively involving its employees throughout the year.

Since 2020, SQLI has participated each year in Digital CleanUp Day, a global initiative to combat digital pollution. For one week, employees are encouraged to delete unnecessary data and adopt good digital practices. Awareness sessions are organized via Teams to support this initiative in an educational manner.

Thanks to these repeated actions, approximately 15,834.94 GB of data have been deleted, representing 3.3 tons of CO<sub>2</sub> equivalent avoided since 2020 (impact calculator, World Cleanup Day).

In addition, two successful solidarity awareness campaigns were carried out in 2024:

- **Pink October** : A collaborative walking and running challenge was launched, mobilizing employees around a personal (walk 88 km) and collective goal. The result: 8,267.44 km covered and more than €4,000 donated to Europa Donna, an association committed to the fight against breast cancer.
- **Movember** : Through an interactive quiz and a "mustache" photo contest, employees rallied together for mental health and men's health. Result: Over 150 photos were shared and nearly €2,500 was raised for the Movember charity.

In addition to these initiatives, poster campaigns to raise awareness of cleanliness in the workplace, waste sorting, and the use of reusable cups were rolled out across all SQLI offices.

On the initiative of the managers of some of its inter-company restaurants (RIE), events are organized several times a year with the participation of associations promoting simple actions to reduce waste and improve sorting, particularly around composting. Brochures are distributed to RIE users. A dedicated communication is also shared with all occupants of the building.

At its headquarters in Levallois, SQLI has reinforced this approach through a partnership with Auum, installing an eco-friendly cleaning system for cups. A specific poster campaign was carried out to inform employees of the environmental benefits of the Auum system, comparing water and energy consumption by washing method (dishwasher, hand washing, etc. vs. Auum system).

Finally, with a view to structuring and continuity, the SQLI Group's ESG SharePoint was set up in early 2024. This internal platform centralizes all resources related to the Group's ESG strategy, including news, indicators, policies, deadlines, events, and educational content.

This platform plays an essential role in raising employee awareness of environmental issues by regularly providing dedicated materials (infographics, diagrams, graphs, etc.) and links to external training courses, such as those offered by the United Nations Global Compact or the Institut du Numérique Responsable (Institute for Responsible Digital Technology).

The portal enables everyone to stay informed, strengthen their ESG culture, and get involved in the initiative in a practical way, whether through local initiatives, internal channels, or business projects.

#### o CARBON FOOTPRINT :

Since 2021, the SQLI Group has been conducting a carbon footprint assessment of its activities, focusing on Scope 1 and 2 emissions and a partial estimate of Scope 3, limited to certain available categories.

To improve the accuracy and transparency of our carbon footprint, we have updated our methodological approach in 2024.

The greenhouse gas emissions published in this report cover:

- Direct emissions (scope 1): Use of company vehicles/Gas consumption
- Indirect emissions related to energy consumption (scope 2): Office electricity/servers and charging of electric company vehicles.
- As well as two specific and insignificant (partial) categories of scope 3, namely emissions related to business travel (category 3.6) and upstream energy production/distribution (part of category 3.3).

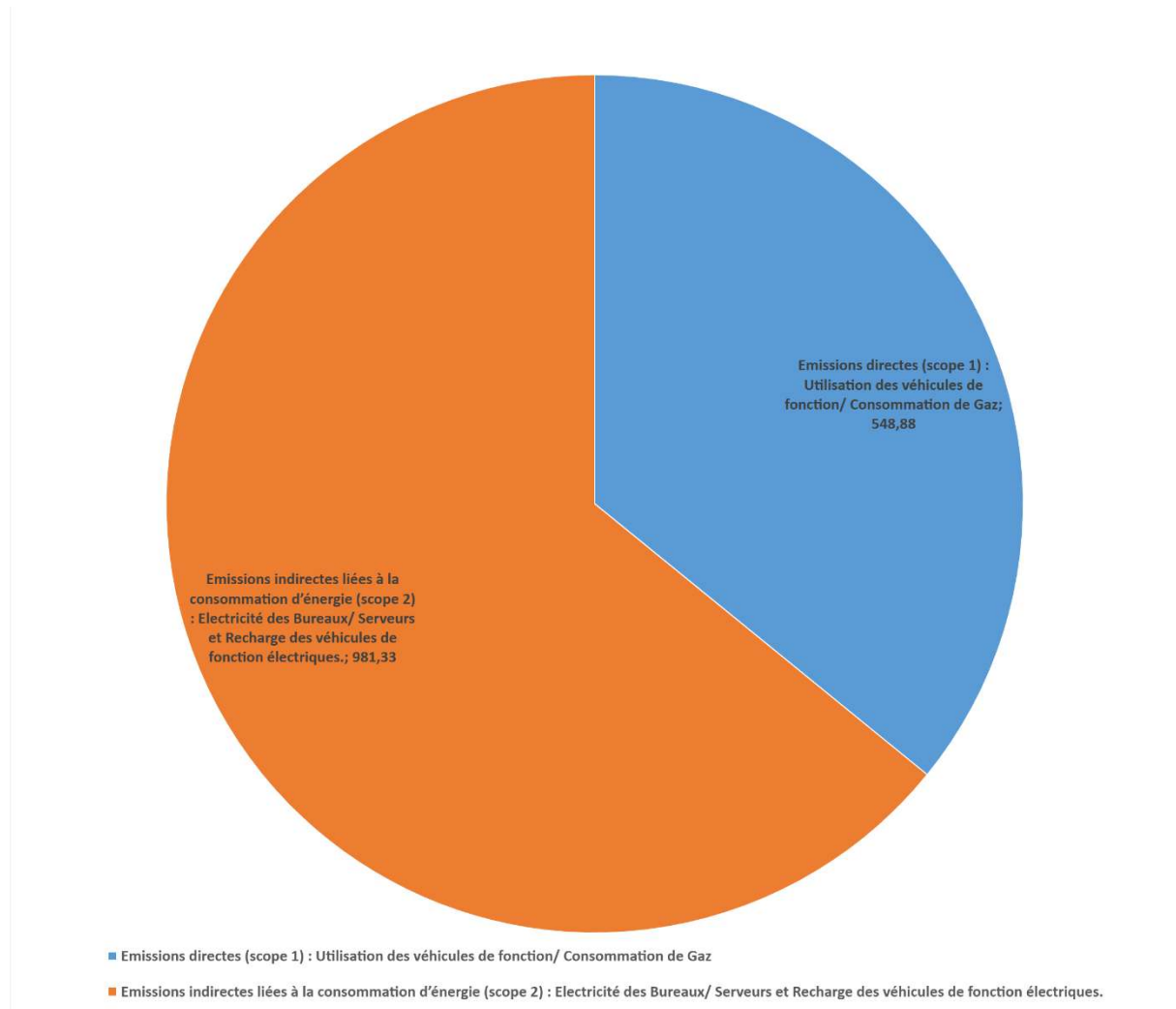
Details of methodological updates are available in section [8.4 – Environmental reporting methodology](#).

- **2024 CARBON FOOTPRINT (SQLI GROUP SCOPE)**

In 2024, the SQLI Group's direct (scope 1) and indirect emissions related to electricity (scope 2) amounted to 1,530.2 tCO<sub>2</sub>e, broken down as follows :

- **Scope 1** : 548.9 tCO<sub>2</sub>e
- **Scope 2** : 981.3 tCO<sub>2</sub>e

**Graph 1. Carbon footprint (Scope 1 & 2) 2024 – TCO<sub>2</sub>e :**



In addition, two **specific categories of scope 3** have been estimated :

- **Category 3.3** : Emissions related to the production/distribution of energy consumed (upstream energy).
- **Category 3.6** : Emissions related to business travel (train, plane).

These two categories total : 421.2 tCO<sub>2</sub>e in 2024.

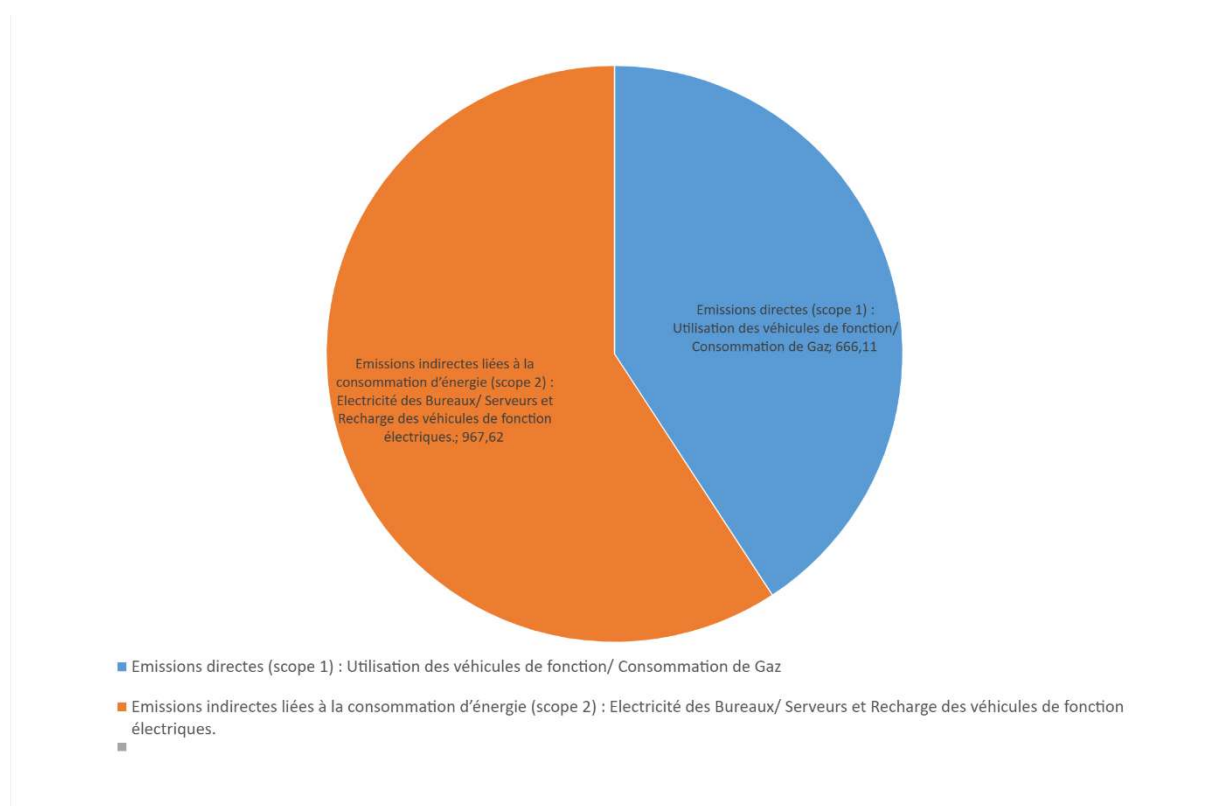
- **2023 CARBON FOOTPRINT (SQLI GROUP SCOPE) :**

For comparison purposes, the data for 2023 has been recalculated using the updated methodology applied in 2024, particularly regarding electricity emission factors. This harmonization allows for a more consistent reading of the Group's emissions between the two financial years.

Thus, in 2023, Scope 1 & 2 emissions amounted to 1,633.7 tCO<sub>2</sub>e, broken down as follows:

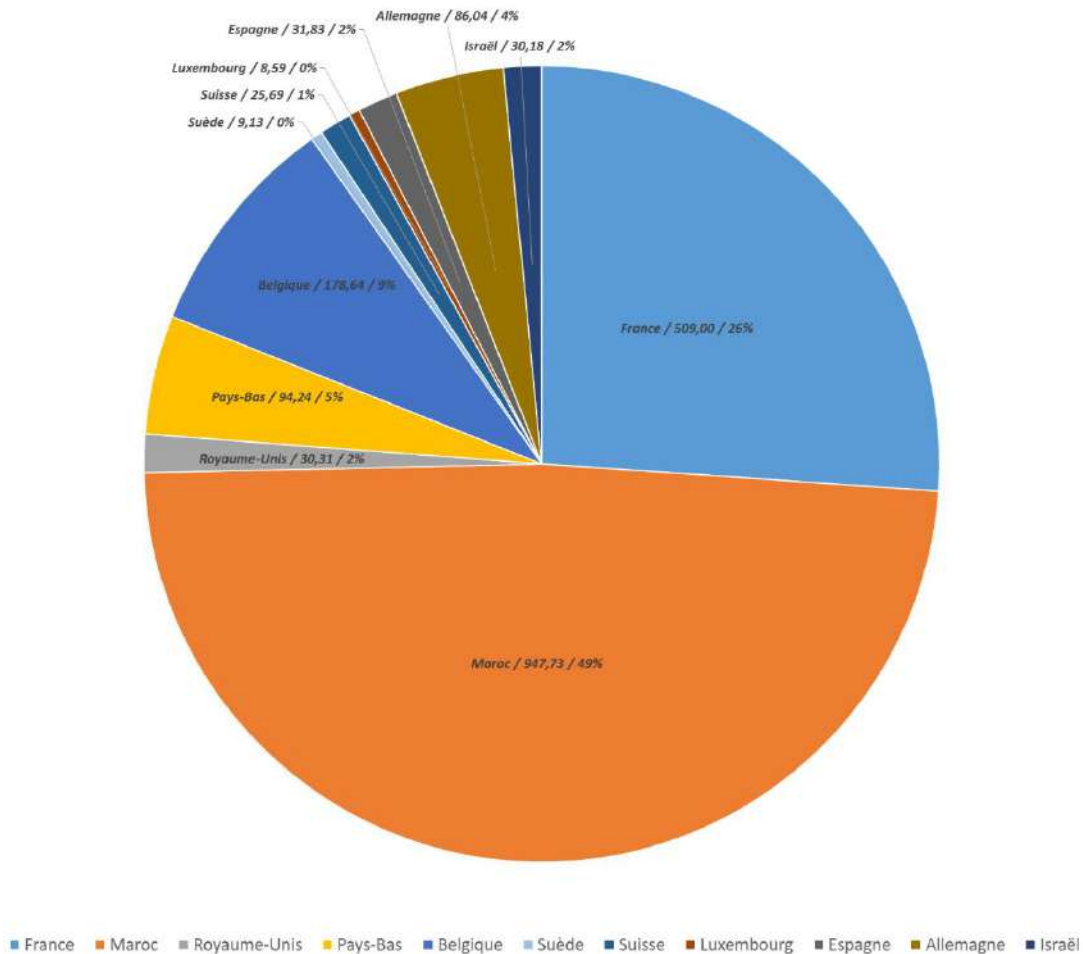
- **Scope 1** : 666.1 tCO<sub>2</sub>e
- **Scope 2** : 967.6 tCO<sub>2</sub>e

**Graph 2. Carbon Footprint (Scope 1 & 2) 2023 – TCO<sub>2</sub>e :**



The same two specific categories of **Scope 3** (business travel and energy production/distribution) accounted for 475.8 tCO<sub>2</sub>e.

- PRESENTATION OF THE 2024 CARBON FOOTPRINT (BY COUNTRY) :  
Graph 3. 2024 Carbon Footprint by Country :



As in 2023, the SQLI Group's CO2e emissions in 2024 are mainly linked to activities carried out in France (26%), Morocco (49%) and Belgium (9%) (Table 44 and Table 45).



**KEY INDICATORS :**

- The Group's electricity consumption in 2024 amounted to 2,073 MWh, representing an average consumption per employee of 983.02 KWh/year (Table 39 and Table 40).
- The Group's paper consumption amounted to 1,309.25 kg in 2024 (Table 41).
- The vast majority of SQLI Group companies purchased eco-friendly paper, accounting for 82.45% of total purchases (Table 42).
- In 2024, average paper consumption per employee within the Group was 0.62 kg/year (Table 43).

**Table 39. Electricity consumption :**

	Electricity consumption within the Group					
	2023			2024		
	In MWh	Return rate of establishments*	Employee return rate in %*	In MWh	Return rate of establishments*	Employee return rate in %*
SQLI SAS (France)	72	7	100	529	7/7	100
ASTON INSTITUTE	264	3	100			
LEVANA				15	1/1	100
SQLI MOROCCO	1172	3	100	1184	3/3	100
SQLI SWITZERLAND	79	2/2	100	70	2/2	100
SQLI BELGIUM	29	1/1	100	31	2/2	100
SQLI DIGITAL BELGIUM	29	1	100			
SQLI SA (Luxembourg)	1	1	1	1	1	100
SQLI NORDICS	38	1	100	38	1/1	100
SQLI NETHERLANDS	60	2/2	100	16	1/1	100
OSUDIO BELGIUM				73	1/1	100
SQLI GERMANY	12	3/3	100	11	2/2	100
SQLI UK LTD	54	3/3	100	30	2	100
SQLI SPAIN	40	1/1	100	37	2/2	100
ISRAEL				38	1/1	100
<b>TOTAL</b>	2507	28/28	100	2073	26	100

\*The return rates were calculated as follows for each subsidiary :

- Return rate of establishments: number of establishments (branches, service centers) of the entity that reported their electricity consumption or for which an estimate of consumption was calculated / total number of establishments of the entity.

- Employee return rate in %: Number of employees in establishments that reported data within the entity or for which consumption estimates were calculated / total number of employees within the entity.

The overall response rate for establishments within the reporting scope is 100% for the year 2024.

**Table 40. Average annual electricity consumption per employee (kWh/employee) :**

	GROUP SQLI
2023	1,185.98
2024	983.02

**Table 41. Paper consumption in kg :**

	GROUP SQLI
2023	1,114.34
2024	983.02

**Table 42. Percentage of eco-friendly paper purchased :**

	GROUP SQLI
2023	82
2024	82.45

**Table 43. Amount of paper purchased per employee (kg/employee) :**

	GROUP SQLI
2023	1.0
2024	0.62



### 2025 AMBITIONS :

- Continue the environmental best practices established within the Group to limit energy and paper consumption.
- Implementation of a Group responsible purchasing policy, including ESG criteria in calls for tenders
- Continue the systematic evaluation process for new SQLI SAS (France) suppliers based on ESG criteria
- Increase the number of hybrid or electric vehicles in the SQLI Group's fleet by 2025.
- Maintenance and development of the annual carbon footprint, with a goal of better coverage (particularly for indirect emissions related to travel and digital technology)
- Continuous awareness-raising and engagement of employees in eco-friendly practices and digital sobriety, particularly through internal campaigns (e.g., Digital CleanUp Day, etc.), social initiatives (Movember, Pink October, etc.) and the Group's ESG strategy via the ESG SharePoint.

## 6 Cross-reference table : Global Compact principles/SDGs

No. Section	Section Title	Page No.	Global Compact principles	SDGs
<b>3 Social issues</b>				
3.1	Attractiveness, talent retention, well-being and engagement	p.	<p><b>Principle 3:</b> Businesses should respect freedom of association and the right to collective bargaining.</p> <p><b>Principle 4:</b> Businesses should contribute to the elimination of all forms of forced and compulsory labor</p>	<p><b>SDG 3:</b> Good health and well-being</p> <p><b>SDG 8:</b> Decent work and economic growth</p>
3.2	Skills development and transformation	p. 22	<p><b>Principle 3:</b> Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining</p> <p><b>Principle 4:</b> Businesses should contribute to the elimination of all forms of forced and compulsory labor</p>	<p><b>SDG 4:</b> Quality education</p>
3.3	Diversity and equal opportunities	p. 28	<p><b>Principle 6:</b> Businesses should contribute to eliminating discrimination in respect of employment and occupation.</p>	<p><b>SDG 5:</b> Gender equality</p> <p><b>SDG 10:</b> Reduced inequalities</p>
<b>4 Ethics and governance issues</b>				
4.1	Ethics and compliance	p. 39	<p><b>Principle 1:</b> Businesses should support and respect the protection of internationally proclaimed human rights.</p> <p><b>Principle 2:</b> Businesses should make sure they are not complicit in human rights abuses</p> <p><b>Principle 3:</b> Businesses should uphold the freedom of association and the right to collective bargaining</p> <p><b>Principle 5:</b> Businesses should contribute to the elimination of child labor through their direct efforts and through their suppliers and other business relationships where this is .</p> <p><b>Principle 10:</b> Businesses should work against corruption in all its forms, including extortion and bribery</p>	<p><b>SDG 4:</b> Quality education</p> <p><b>SDG 8:</b> Decent work and economic growth</p> <p><b>SDG 16:</b> Peace, justice, and strong institutions</p>
4.2	Security, including cybersecurity and data protection	p. 42	<p><b>Principle 2:</b> Businesses should make sure they are not complicit in human rights abuses</p>	<p><b>SDG 4:</b> Quality education</p>

			<p><b>Principle 4:</b> Businesses should contribute to the elimination of all forms of forced and compulsory labor</p> <p><b>Principle 7:</b> Businesses should apply a precautionary approach to environmental issues</p>	<p><b>SDG 16:</b> Peace, justice, and strong institutions</p>
4.3	Responsible procurement and suppliers	p. 52	<p><b>Principle 2:</b> Businesses should make sure they are not complicit in human rights abuses</p> <p><b>Principle 4:</b> Businesses should contribute to the elimination of all forms of forced and compulsory labor</p> <p><b>Principle 7:</b> Businesses should apply a precautionary approach to environmental issues</p> <p><b>Principle 10:</b> Businesses should work against corruption in all its forms, including extortion and bribery</p>	<p><b>SDG 12:</b> Responsible consumption and production</p>
4.4	Customer satisfaction	p.54		
<b>5 Environmental issues</b>				
5.1	Environmental impact	p.	<p><b>Principle 7:</b> Businesses should apply the precautionary approach to environmental issues</p> <p><b>Principle 8:</b> Businesses should undertake initiatives to promote greater environmental responsibility</p> <p><b>Principle 9:</b> Businesses should encourage the development and diffusion of environmentally friendly technologies</p>	<p><b>SDG 9:</b> Industry, innovation and infrastructure</p> <p><b>SDG 13:</b> Climate action</p> <p><b>SDG 17:</b> Partnerships for the goals</p>

## 7 Methodological note on reporting

The annual ESG report aims to provide transparent evidence of the SQLI Group's overall performance in this area.

It is now coordinated by the SQLI Group's ESG team, which oversees the collection, analysis, and consolidation of data in collaboration with all internal stakeholders.

Information is collected with input from the Human Resources (social information), Purchasing, General Services, Legal, IT, Marketing, and Communications teams, as well as from the Managing Directors of the subsidiaries for aspects relating to governance and the environment.

This statement is based on data collection and monitoring. To this end, the SQLI Group has developed a set of indicators to measure its social, environmental, and societal performance.

### 7.1 Scope of reporting

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

- SQLI SAS (France),
- LEVANA, a French subsidiary of the SQLI Group,
- The foreign subsidiaries of the SQLI Group, namely: SQLI MAROC, SQLI SUISSE, SQLI 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 2024, OSUDIO Belgium's data will be consolidated with that of SQLI Netherlands
- On January 2, 2024, SA SQLI Belgium absorbed SQLI DIGITAL BELGIUM, both owned by SQLI SA.
- SQLI UK includes its subsidiaries in Dubai and Mauritius.
- LEVANA includes its subsidiary in Israel

The information presented in the "Environmental risks" section covers:

- For the carbon footprint: all companies in the SQLI Group.
- For energy consumption within the Group: SQLI for the following sites: Levallois-Perret, Lyon, Le Grand Quevilly, Toulouse, Pessac and Nantes, LEVANA for the following sites: Paris 15, Jerusalem, SQLI MAROC, SQLI SUISSE, SQLI 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 2024, OSUDIO Belgium's data was consolidated with that of SQLI Netherlands
- On January 2, 2024, SA SQLI Belgium absorbed SQLI DIGITAL BELGIUM, both owned by SQLI SA.
- For paper consumption: all companies in the SQLI Group.
- The acronyms "NC" and "NA" used in this statement mean "Not disclosed" and "Not applicable" respectively.

The information presented in this report for the year 2024 no longer includes the company "Aston Institut," which was sold by SQLI at the end of 2023.

## 7.2 Social reporting methodology

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

- **Workforce:** refers to the total number of employees bound by an employment contract (permanent and fixed-term contracts, including apprenticeship and professional training contracts, excluding interns and subcontractors) as of December 31, 2024.
- **Number of recruitments:** corresponds to the recruitment of employees on permanent and fixed-term contracts (including apprenticeship and professional training contracts), excluding interns and subcontractors, during 2024.
- **% of hires from the co-opting system:** this ratio is calculated as follows: (number of employees hired through the co-opting system in 2024 / total number of hires in 2024) x 100
- **% of employees who have completed their EAP:** this ratio is calculated as follows: number of employees who completed an EAP in 2024 / number of employees eligible for the EAP at the start of the 2024 EAP 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 the trial 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-related accident or commuting accident, maternity leave, unjustified absences or paternity leave. Absenteeism rate = (Number of hours of absence from January 1, 2024 to December 31, 2024) / Number of hours theoretically worked during the period\*) x 100. \*Number of hours worked in theory = legal working time x average number of employees over the year.
- **Seriousness rate of workplace accidents resulting in lost time:** refers to the number of calendar days lost as a result of a workplace accident in 2024 x 1,000 / Theoretical working hours in 2024.
- **Work accident frequency rate with lost time:** refers to the number of work accidents with lost time in 2024 x 1,000,000 / Theoretical working hours in 2024.
- **Number of interns:** refers to the total number of interns who started or completed an internship with the company during 2024.
- **Number of work-study employees (apprentices/professional training contracts):** refers to the total number of employees under an apprenticeship or professional training contract with the company during 2024.
- **Percentage of employees benefiting from a teleworking scheme:** this ratio is calculated as follows: number of employees present on December 31, 2024, and benefiting from a teleworking scheme / total number of employees present on December 31, 2024 x 100.
- **Number of training hours:** refers to the number of training hours completed in 2024 by employees present in 2024 (whether or not present on December 31, 2024). These hours also include hours completed by trainees in France and Morocco due to the high conversion rate of trainees to permanent contracts during the current year. This indicator includes e-learning training hours.

- Average number of training hours per employee: the average number of training hours per employee is calculated as follows: number of training hours completed in 2024 (general training and digital training (e-learning)) / average headcount in 2024.
- Percentage of employees trained in e-learning: this ratio is calculated as follows: number of employees who have completed e-learning training in 2024 / average workforce in 2024.
- Number of certified employees: certifications correspond to training leading to a final exam (which may take the form of a simplified questionnaire or an oral exam before a panel of examiners, depending on the type of certification and its reputation). Certifications validate a level of knowledge in a specific field (in most cases, this is a validation of knowledge acquired in a specific field). These certifications may be recognized locally (on the US market or within a community of specialists) or internationally. The number of certifications obtained therefore corresponds to the number of final exams passed by employees. The indicator refers to certifications obtained during 2024.
- Senior employee employment rate: this ratio is calculated as follows:
- Number of seniors (aged 45 and over): refers to the total number of employees aged 45 and over as of December 31, 2024.
- % of senior employees (aged 45 and over): refers to the total number of employees aged 45 and over as of December 31, 2024 / the total number of employees as of December 31, 2024,
- Number of seniors (aged 55 and over): refers to the total number of employees aged 55 and over as of December 31, 2024,
- % of senior employees (aged 55 and over): refers to the total number of employees aged 55 and over as of December 31, 2024 / the total number of employees as of December 31, 2024.
- % of women in management positions (excluding the board of directors): this ratio is calculated as follows: (total number of women in management positions (positions of "Manager" or "Director," excluding operational positions) / total number of employees in management positions (positions of "Manager" or "Director," excluding operational positions)) x 100
- % of women on the SQLI board of directors: to determine the % of women on the SQLI board of directors, we used the following calculation: number of women on the board of directors / total number of board members (excluding the director representing employees) X 100.
- Number of employees with disabilities: refers to the total number of employees recognized as disabled workers as of December 31, 2024.
- Employment rate of employees with disabilities: refers to the total number of employees recognized as disabled workers as of December 31, 2024 / total number of employees as of December 31, 2024 x 100.

## 7.3 Ethical reporting and governance methodology

- Number of confirmed incidents of corruption or legal proceedings reported: a confirmed incident of corruption is an incident that is recognized as a clear 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 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 within each of the Group companies.
- Number of incidents reported via the alert procedure in place: Number of formal reports submitted by stakeholders (internal or external) via the Group's ethics alert system concerning alleged breaches of SQLI's code of conduct and policies.
- % of new suppliers in 2024 who have signed the SQLI Group code of conduct: Proportion of new suppliers registered in 2024 who have formally accepted the ethical and compliance principles defined in the SQLI Group's supplier code of conduct. Signing the code is a contractual requirement for all new suppliers.
- % of new suppliers in 2024 assessed on their ESG performance: Percentage of new suppliers that have undergone a ESG assessment during their listing or during 2024. This assessment may take the form of an internal questionnaire or a verification via the PROVIGIS platform.
- % of buyers who have received training on responsible purchasing: Proportion of employees in a purchasing role (centralized or decentralized) who have received specific training on responsible purchasing, supplier risks, and ESG best practices.
- Customer satisfaction indicators: we based our satisfaction survey on the NPS (Net Promoter Score) method to determine our customer recommendation rate. The NPS methodology is based on the following fundamental question: "How likely are you to recommend SQLI to a friend or colleague?" Customers are then asked to rate their response on a scale of 0 to 10, which is 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 asked the following question: "On a scale of 0 to 10, would you recommend SQLI to a colleague or friend?" to 873 of our customer contacts in France, Switzerland, Belgium, Germany, the Netherlands, the United Kingdom, and Sweden for whom fixed-price or time-and-materials services were contracted during 2024. A second qualitative question was asked to provide supporting evidence for the rating.

## 7.4 Environmental reporting methodology

- Electricity consumption: electricity bills provided by EDF enable the calculation of electricity consumption at SQLI's sites in Levallois-Perret, Lyon, Toulouse, Bordeaux, Grand-Quevilly, Nantes and, for LEVANA, in Paris 15. For establishments that were unable to provide electricity consumption data, we made an estimate based on the average consumption per employee of the establishments that did report data. We then multiplied this average consumption by the number of employees present on December 31 at the site for which we are estimating consumption. For foreign subsidiaries, electricity bills from suppliers are also used to calculate electricity consumption. The return rates were calculated as follows for each subsidiary:
- Return rate for establishments: number of establishments (branches, service centers) within the entity that reported their electricity consumption or for which consumption estimates were calculated / total number of establishments within the entity.
- Employee reporting rate in %: Number of employees in establishments that reported data within the entity or for which consumption estimates were 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 establishments / number of employees as of December 31, 2024 within the entity's establishments that reported data or for which consumption estimates were calculated.
- Paper consumption: extracts from the SQLI Group's accounts provided by the Group's various suppliers enable the paper consumption of the Group's entities to be calculated based on suppliers' invoices.
- % of eco-friendly paper purchased (in kg): refers to the quantity of eco-friendly paper purchased in 2024 (in kg) / total quantity of paper purchased in 2024 (in kg) x 100.
- Quantity purchased per employee refers to the total quantity of paper purchased in 2024 (in kg) / the total number of employees present on 12/31/24.
  
- SQLI's GHG emissions have been calculated according to the principles of the GHG Protocol.
- The activity data used for the 2024 financial year comes mainly from:
  - Energy bills (gas and electricity),
  - HR databases (number of employees per site),
  - Fleet management files (company vehicles),
  - Purchase or travel data (expense reports, ticketing, etc.).
- The emission factors used are taken from recognized official databases (including Base Carbone® ADEME, IEA, and national data for the country concerned).
- Where precise data was not available, **estimates** were made:
  - For energy, when 2024 data was not available, an estimate was made based on the historical consumption of the establishments concerned.
  - For travel, based on average emissions per type of journey (e.g., train, plane, short or long distance).
  
- The scope was refined in 2024 compared to 2023:
  - Scope 1: Better identification of vehicle engines (gasoline, diesel, hybrid, electric),

- Scope 2: Addition of electric vehicle charging,
- Scope 3 partial: Enrichment of the upstream energy category (gas and fuel production/distribution).

## 7.5 Correspondence table

LAW TEXT	LIST OF MANDATORY ITEMS	ITEM PROCESSING
Sustainable Food Act of October 30, 2018	Combating food insecurity, respect for animal welfare, responsible, fair and sustainable food	Given the dematerialized nature of our activities, we consider that this issue does not constitute a major ESG risk and does not warrant further discussion in this management report.
Decree implementing the transposition of European Directive (No° 2017-1265)	Impact of the company's activities and the use of the goods and services it produces on climate change (contribution and adaptation)	Given the dematerialized nature of our activities, we consider that this issue does not constitute a major ESG risk and does not warrant further discussion in this management report.
	Impact on climate change related to upstream and downstream transportation activities	Given the dematerialized nature of our activities, we consider that this issue does not constitute a major ESG risk and does not warrant further discussion in this management report.
	Actions to promote the link between the nation and the armed forces and to support engagement in the reserves	Given the dematerialized nature of our activities, we consider that this issue does not constitute a major ESG risk and does not warrant further discussion in this management report.
	Circular economy	Given the intangible nature of our activities, we do not consider this issue to be a major ESG risk and therefore do not believe it warrants further discussion in this management report.
	Fighting food waste	Given the dematerialized nature of our activities, we consider that this issue does not constitute a major ESG risk and does not warrant further discussion in this management report.
	Collective agreements concluded within the company and their impact on the company's economic performance	Given the dematerialized nature of our activities, we consider that this issue does not constitute a major ESG risk and does not warrant further discussion in this management report.
	Employee working conditions	See section 3.1. Attractiveness, talent retention, well-being, and commitments
	Actions to combat discrimination and promote diversity and measures taken in favor of people with disabilities	See section 3.3. "Diversity and equal opportunities."
	Social commitments to sustainable development	See section 5. "Environmental issues."
	Actions to promote physical activity and sports	Given the dematerialized nature of our activities, we consider that this issue does not constitute a major ESG risk and does not warrant further discussion in this management report.

## 8 Report of the independent third-party organization

SQLI

Independent auditor's limited assurance report on non-financial information for the year ended December 31, 2024

To the Chairman, Mr. Philippe Donche-Gays,

In accordance with the assignment entrusted to us by management, we have performed a limited assurance engagement on the non-financial information presented in the notes (hereinafter the "Information") in accordance with the Entity's procedures (hereinafter the "Framework") presented in the CSR report for the financial year ended December 31, 2024.

### *Conclusion in the form of limited assurance*

Based on the procedures we have performed as described in the "Nature and scope of the work" section and the evidence we have obtained, we have not identified any significant anomalies that would call into question the fact that the Information has been prepared, in all material respects, in accordance with the Framework.

### *Preparation of the Information*

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

Therefore, the Information should be read and understood with reference to the Reference Framework, the significant elements of which are presented in the CSR report.

### *Inherent limitations in the preparation of the Information*

As mentioned in the CSR report, the Information may be subject to uncertainty inherent 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 in its preparation.

### *Responsibility of the Entity*

It is the responsibility of the Entity's management to :

- select or establish appropriate criteria for preparing the Information;
- prepare Information in accordance with the Reference Framework;
- design, implement and maintain the internal control it deems necessary to establish Information that is free from material misstatements, whether due to fraud or error.

### *Responsibility of the independent auditor*

It is our responsibility:

- to plan and perform the engagement to obtain limited assurance that the Information is free from material misstatement, whether due to fraud or error;
- to express an independent conclusion based on the evidence we have obtained;
- communicate our conclusion to the Chairman of SQLI.

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

However, it is not our responsibility to express an opinion on:

- the Entity's compliance with other applicable legal and regulatory provisions (in particular with regard to the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the vigilance plan and the plan to combat corruption and tax evasion);
- the fairness of the information provided under Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- the compliance of products and services with applicable regulations. Professional standards applied Our work described below was carried out in accordance with international standard ISAE 3000 (revised) - Assurance engagements other than audits or reviews of historical financial information published by the IAASB (International Auditing and Assurance Standards Board).

### ***Independence and quality control***

Our independence is defined by the IESBA Code of Ethics (International Code of Ethics for Professional Accountants (including Independence Standards)). In addition, we apply the International Standard on Quality Management 1, which requires us to define and implement a quality control system comprising documented policies and procedures designed to ensure compliance with ethical requirements, professional standards, and applicable laws and regulations.

### ***Means and resources***

Our work involved the expertise of four people and was carried out between January and June 2025 over a total period of six weeks.

### ***Nature and scope of the work***

We planned and carried out our work in such a way as to consider the risk of significant anomalies that could call into question the fact that the Information has been prepared in accordance with the Reference Framework. Based on our professional judgment, we implemented the following procedures in particular:

- assessing the appropriateness of the Reference Framework in terms of its relevance, completeness, reliability, neutrality, and comprehensibility, considering, where applicable, industry best practices;
- verifying the implementation of a process for collecting, compiling, processing, and checking the Information to ensure its completeness and consistency;

- consulting the documentary sources used and conducting interviews to analyze the deployment and application of the Reference Framework;
- implement analytical procedures on the Information and verify, on the basis of surveys, the calculations and consolidation of the Information;
- test the Information on a sample of representative entities that we have selected based on their activity, their contribution to the consolidated information, their location and a risk analysis;
- conduct interviews to verify the correct application of procedures, and perform detailed tests on a sample basis, consisting of verifying the calculations made and reconciling the data with supporting documents.

The procedures performed in a limited assurance engagement are less extensive than those required for a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been performed.

Paris-La Défense, July 24, 2025

The independent auditor  
EY & Associés  
**Eric Mugnier**

## 9 Appendix : Information considered most important

Part of the Independent Auditor's Limited Assurance Report on the Non-Financial Information of SQLI for the year ended December 31, 2024, signed on July 24, 2025.

Social information	
<i>Quantitative information (including key performance indicators)</i>	<i>Qualitative information (actions or results)</i>
Total workforce and breakdown by gender. Voluntary turnover rate. Percentage of employees who have undergone a regular performance review and professional development review 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-opting system. Results of the psychosocial risk prevention program. Results of the employee development policy.
Environmental information	
<i>Quantitative information (including key performance indicators)</i>	<i>Qualitative information (actions or results)</i>
Electricity consumption (MWh). Group greenhouse gas emissions (Scope 1, Scope 2 & Scope 3 partial).	Results of environmental and energy policy.

Societal information	
<i>Quantitative information (including key performance indicators)</i>	<i>Qualitative information (actions or results)</i>
	Results of the data protection program. Results of the compliance and ethics program. Results in terms of responsible purchasing.

