

2023

**Sopra Steria
is committed to
responsible digital
technology in a more
sustainable world**

Corporate Responsibility Report

Extract from universal registration document 2023

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Corporate Responsibility Report

EXTRACT FROM THE 2023 UNIVERSAL REGISTERED DOCUMENT

Chief Executive Officer message

“When it comes to corporate responsibility, Sopra Steria holds itself to the highest standards and is acutely aware of its impact on society, the environment and the living world.”



Cyril Malargé

Chief Executive Officer

When it comes to corporate responsibility, Sopra Steria holds itself to the highest standards. I am acutely aware of our role with respect to our employees, clients, partners and suppliers, and of our impact on society, the environment and the living world.

As a human collective, a business grows, evolves and interacts within a wider ecosystem of shared interdependencies and responsibilities. In 2023, the world was marked by escalating crises: regional conflicts with global repercussions, repeated severe climate shocks caused by rising temperatures, growing social inequality giving rise to serious tensions, and increasingly polarised thinking. These factors have prompted us to step up our corporate responsibility commitments so as to embed sustainable development at every level of the organisation. Sopra Steria’s strong regional ties, our extensive presence across Europe and

the collective strength of our workforce all contribute to our resilience.

The advent of the Corporate Sustainability Reporting Directive has ushered in an era of “double materiality”, when financial performance and sustainability both play equally important roles in guiding a business. This regulatory shift is consistent with Sopra Steria’s values and the things that deeply inspire us, from executive decisions all the way down to day-to-day operational activities. We are working hard to be ready to implement this key regulation, which will highlight the consistency and integrity of all we are doing.

This report sets out our major commitments and key achievements. In 2023, the new decarbonisation targets for our business activities were validated by the Science Based Targets initiative (SBTi). Sopra Steria’s employee and environmental policy is guided by a philosophy of continuous improvement, so it was important to us to seek this kind of independent external validation.

As regards the workforce, we have continued to pursue initiatives that uphold workplace gender equality, inclusion and diversity in our recruitment and career development practices. We have further expanded our employee training in relation to these societal issues. And, in terms of community engagement, our people have passionately engaged with the most underprivileged populations across

all relevant geographies through our education and inclusion programmes.

Among our achievements, the Energy Savings Plan rolled out to all Group entities has exceeded the targets set for it, and we are also proud to have secured Numérique Responsable (responsible digital technology) certification. Meanwhile, we are running more and more projects that directly help our clients adapt to climate change.

Lastly, it is clear that digital technology is playing an increasingly dominant role as a catalyst for both the onset of crises and the emergence of solutions. 2023 was the year when generative artificial intelligence burst onto the scene in the day-to-day lives of businesses. This technology heralds major changes for our clients and our business lines, and we are once again duty-bound by our positioning as a major player in the European tech sector to strive for digital technology that is ethical, environmentally friendly and respectful of human rights. That’s why we support our clients over the long term by helping them incorporate their own sustainability and responsibility challenges into their transformation programmes.

But we want to continue with our efforts to contribute to the transition towards a sustainable economic model that brings benefits for everyone and is more mindful of the planet. That is our responsibility both as a corporate citizen and as an employee.

Foreword

For this fifth annual Statement of Non-Financial Performance (SNFP), Sopra Steria is publishing in its Universal Registration Document (formerly known as the Registration Document) a Corporate Responsibility Report including information relevant to the key non-financial risks to which the Group is exposed (workforce-related, environmental and social information and information relating to human rights and the prevention of corruption and tax evasion). In addition to the information that is required to be included as a mandatory part of the SNFP, this document voluntarily includes all useful and important workforce-related, environmental and social information under the banner of Sopra Steria’s corporate responsibility programme. A description of the Group’s business model is set out in the “Business model and value chain” section of the integrated presentation of Sopra Steria that forms part of this Universal Registration Document (pages 6 to 7). Key risks, methodology and policies, procedures and actions associated with managing and controlling those risks, including non-financial risks, are set out in Chapter 2 of this Universal Registration Document (pages 39 to 53) available here: <https://www.soprasteria.com/about-us/corporate-responsibility>.

Key figures for 2023

Sopra Steria, a major player in the European tech sector recognised for its consulting, digital services and software development, helps its clients drive their digital transformation and obtain tangible and sustainable benefits.

It provides end-to-end solutions to make large companies and organisations more competitive by combining in-depth knowledge of a wide range of business sectors and innovative technologies with a fully collaborative approach.

Sopra Steria places people at the heart of everything it does and is committed to putting digital to work for its clients in order to build a positive future for all.

Revenue

€5.8bn

€5.1 bn Digital Services

€0.7 bn Banking Software & Other Solutions

6.6% organic growth¹

Operating profit on business activity

€548.2m

9.4% of revenue

Net profit attributable to the Group

€183.7m

3.2% of revenue

Basic earnings per share

€9.08

Dividend per share

€4.65 ²

Equity

€1.9bn

Net financial debt

€946.0m

Slightly below 1.5x 2023 pro forma EBITDA before the impact of IFRS 16

Market capitalisation at 31/12/2023

€4.1bn

Number of employees

55,883

Number of locations

164

Number of countries

30

TOP 13

Digital services companies operating in Europe

¹Alternative performance measures are defined in the glossary of this document.

²Dividend proposed for approval at the General Meeting of 21 May 2024.

History and corporate plan

More than 50 years of continuous growth and transformation

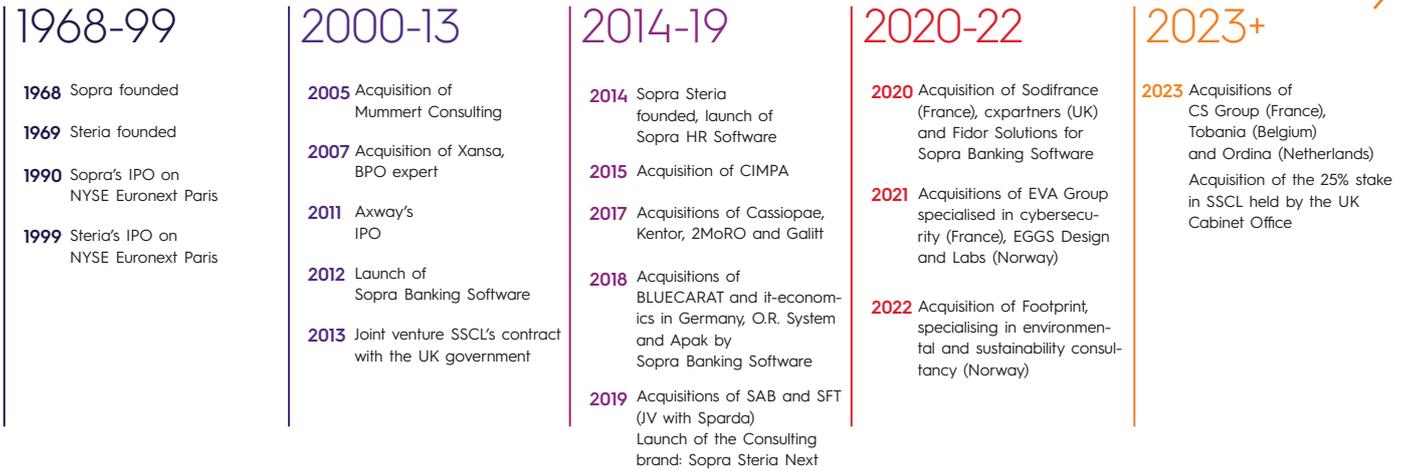
IT services to drive and support modernisation

Driving digital transformation

A new strategic plan to promote expansion and competitiveness

Financial performance at the heart of our strategy

Sopra Steria: Birth of a European leader in digital transformation



Key features of the corporate plan

Independent model

Independent model built on long-term vision and business performance, upholding the Group's responsibilities to the environment and to its stakeholders as a good corporate citizen.

Entrepreneurial culture

Agility, rapid decision-making and speed of execution are hard-wired into Sopra Steria's DNA. Our ethos is predicated on an unwavering focus on customer service, autonomous decision-making, collective endeavour and respect for others.

Importance of human capital

Rigorous human resources policy focused on talent who offer expertise along with a strong collective mindset, and on employee skills development.

A core shareholder backing the corporate plan

33.6%

International institutional investors

0.8%

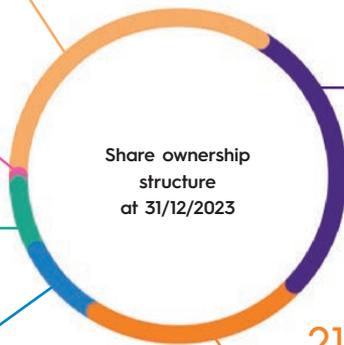
Treasury shares

6.8%

Other

8.7%

Individual investors



28.4% (42.1%)

Controlling shareholders and investments managed on behalf of employees

Sopra GMT
19.6% (30.0%)
Founders & Managers
2.6% (3.9%)
Investments managed on behalf of employees
6.5% (8.2%)

20,547,701 listed shares.
26,371,884 exercisable voting rights.
XX.X% = Percentage of share capital held.
(XX.X%) = Percentage of exercisable voting rights held.
TPI survey of identifiable owners of shares at 31/12/2023 - Ownership threshold of over 1,000 shares

Our mission and values

Our mission

Technology serves as a gateway to infinite possibilities. As fascinating as this never-ending stream of innovations is, it also raises questions as to what is actually behind the frantic race for novelty and change.

Solutions are never straightforward or obvious, and there is certainly never just one way of doing things.

At Sopra Steria, our mission is to guide our clients, partners and employees towards bold choices to build a positive future by putting digital technology to work in service of humanity.

Beyond technology, we set great store by collective intelligence, in the firm belief it can help make the world a better place.

Together, we are building a highly promising future by delivering tangible benefits: sustainable solutions with positive impacts that take full account of interactions between digital technology and society. There's still so much more we can achieve together.

Dare together

At Sopra Steria, we strive to create a stimulating, group-oriented environment inspiring free thinkers to engage in open, frank discussions. Our goal is to foster the development of skills and entrepreneurship in a community driven by a desire for collective success.

Values that bring us together

Putting customer service first

Respect for others

Taking positive action

Professional excellence

Collective mindset

Openness and curiosity

Putting customer service first

We make a commitment to our clients over the long term to enhance their performance and enable them to reach the next level by leveraging our specialised knowledge of their business sector and innovative technologies.

Professional excellence

We offer our visionary, integrated approach and our broad range of expertise to help guide our clients, partners and employees towards bold choices and convert opportunities into tangible, sustainable results.

Respect for others

Our core belief is that our collective endeavour makes us stronger, and that by working together we can find the best solutions. That's why we always listen carefully to and forge close relationships with our clients, partners and employees.

Collective mindset

We believe collective intelligence, harnessing team spirit and each individual's talents, can help drive positive change and make the world a better place in a sustainable manner, exceeding what technologies alone can do.

Taking positive action

We want to make innovation deliver results for as many people as possible and offer sustainable solutions with a positive impact that responsibly and ethically shape interactions between digital technology and society.

Openness and curiosity

We encourage a bold, curious and accountable approach to explore new avenues and employ innovative new technologies that can deliver transformative changes for everyone's benefit.

| Business model and...

Our vision

The digital revolution has triggered a radical transformation in our environment. It is speeding up changes in our clients' business models, internal processes and information systems

In this fast-changing environment, we bring our clients new ideas and support them in their transformation by making the most effective use of digital technology

Our business

Sopra Steria provides end-to-end solutions to address the core business needs of large companies and organisations, helping them remain competitive and grow, supporting them throughout their digital transformation in Europe and around the world.

Our market

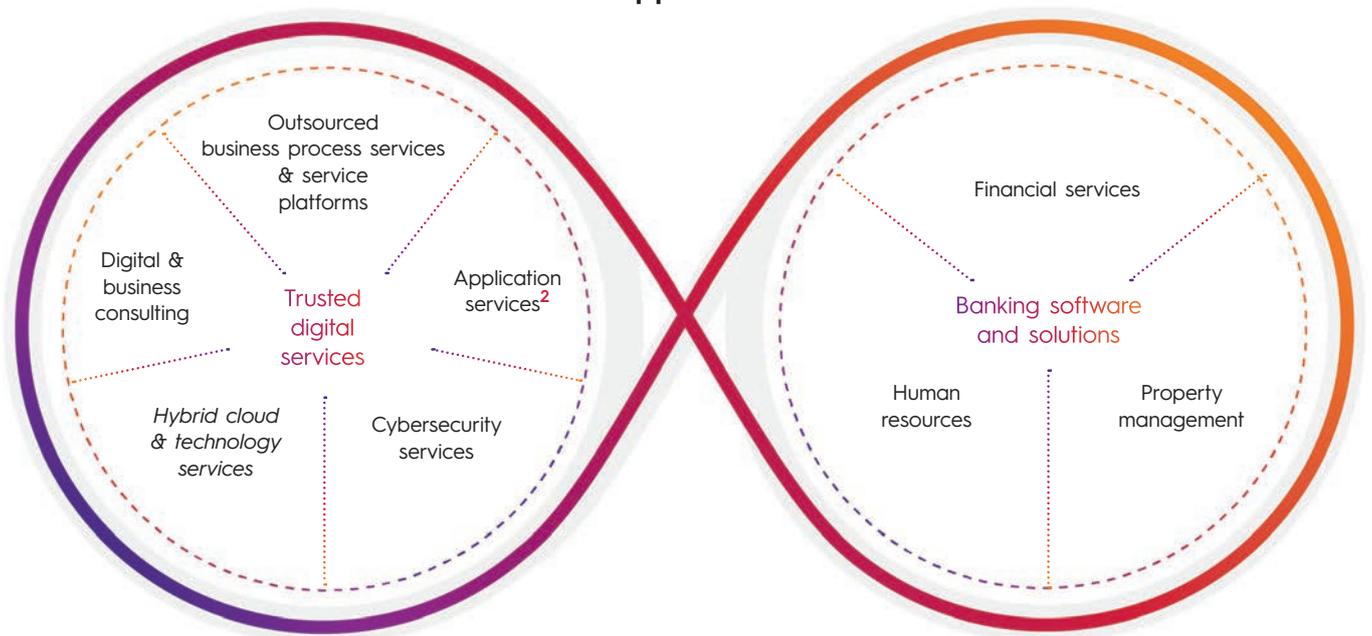
Spending on digital services in Western Europe: \$362bn in 2023¹

A market that is expected to grow between 8% and 10% per year between 2024 and 2027¹

Sopra Steria ranks among the top 13 digital services companies operating in Europe (excluding hyperscalers and software vendors)¹

Our solutions

End-to-end approach

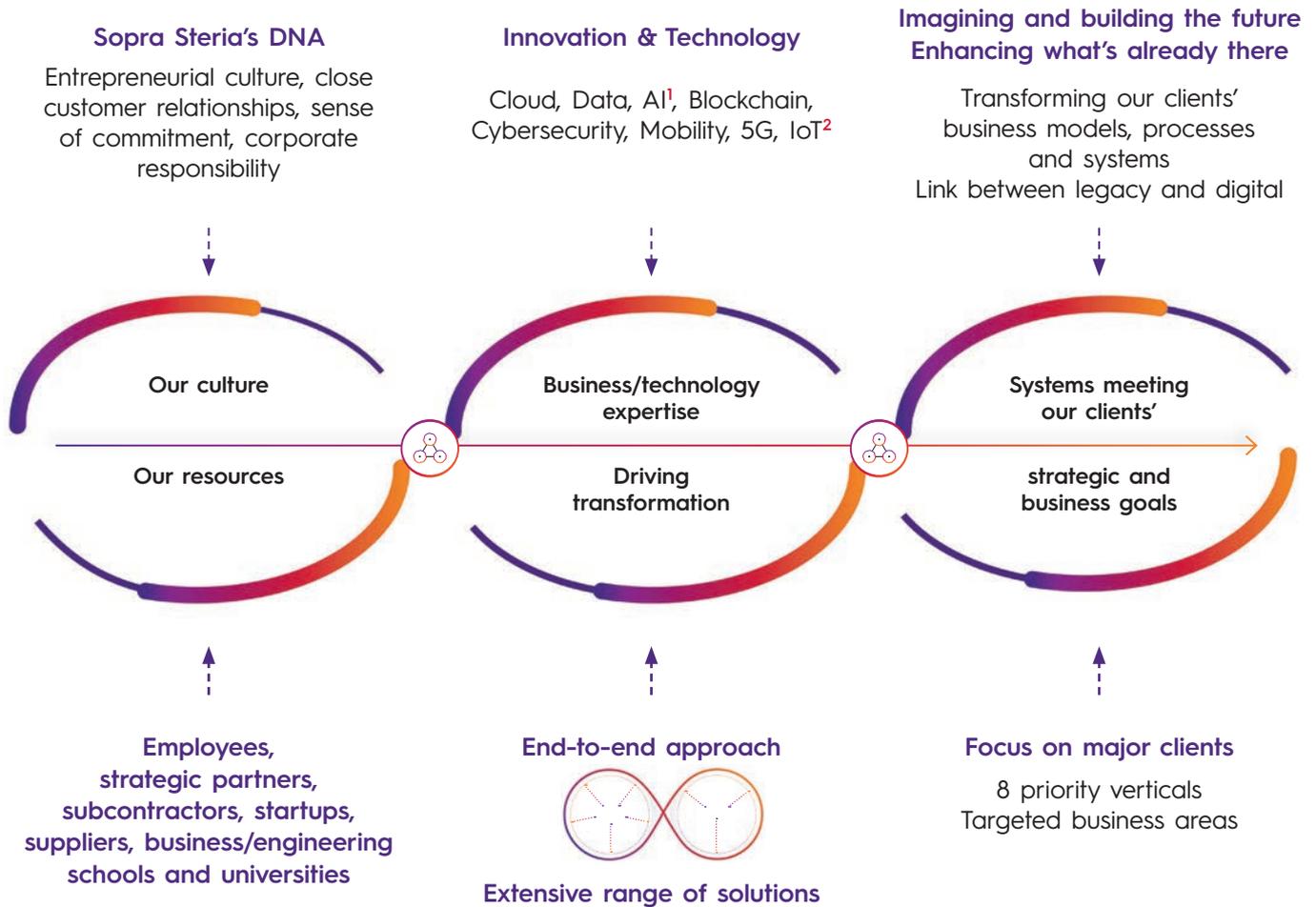


Extensive range of solutions

¹ Source: Gartner - IT services 2021-2027, updated Q4 2023, at constant US dollars

² Systems integration and third-party application maintenance

...The value creation chain



Sample value creation performance measures in 2023 for our main stakeholders

Employees	Clients	Shareholders	Society
<ul style="list-style-type: none"> 77% of employees say Sopra Steria is a great place to work – GPTW survey³ 34 hours of training on average per employee 100% of employees take part in a training session at least once a year Attrition rate: 14% 	<ul style="list-style-type: none"> Over 80% of 100 strategic clients satisfied according to the Customer Voice survey 6.6% organic revenue growth 	<ul style="list-style-type: none"> Annual change in share price: Up 39.39% in 2023 €4.65 dividend proposed for financial year 2023 Ranking by non-financial rating agencies 	<ul style="list-style-type: none"> 63.6% reduction in absolute GHG⁴ emissions from Scopes 1 and 2 in 2023 (baseline: 2019) 9.8% reduction in absolute GHG emissions from Scope 3 in 2023 (baseline: 2019) 20% reduction in office energy consumption at Group level relative to 2021 A List: CDP ranking Top 1% Platinum: EcoVadis

¹ AI: Artificial intelligence

² IoT: Internet of things

³ GPTW: Great Place To Work

⁴ GHG: Greenhouse gas

Corporate responsibility

Our direct and indirect contribution to the 17 Sustainable Development Goals (SDGs) of the United Nations

Six major commitments aligned with the business model drive the Group's strategy with respect to Corporate Responsibility:

Commitments to employees

- Being a leading employer that attracts the best talent and promotes positive labour relations, equal opportunity and diversity
- **9,629** new hires within the Group
- **34** hours of training on average per employee
- **77%** of our employees say Sopra Steria is a great place to work – GPTW



Environmental commitments

- Mitigating the impact of the Group's activities on the environment and helping combat climate change, drawing on all the links in our value chain
- Developing an SBTi Net-Zero strategy based first and foremost on achieving a **90%** reduction in greenhouse gas emissions by 2040
- Group-wide office energy consumption reduced by **20%** in 2023 relative to 2021, exceeding our original target of a 10% reduction
- Maintaining the responsible purchasing programme, selecting suppliers committed to environmental sustainability



Commitments to society

- Acting ethically in the Group's day-to-day operations and across all its business activities
- Being a long-lasting partner for clients, meeting their needs as effectively as possible by providing them with the best technology as part of a responsible and sustainable value-creating approach
- Promoting digital trust by developing digital sovereignty in Europe, cybersecurity and AI through an ethical, safe approach to technology
- Supporting local communities by stepping up community initiatives, particularly in the field of digital inclusion
- **93%** of the Group's employees trained in preventing corruption and influence peddling
- **Over 80%** of 100 strategic clients satisfied according to the Customer Voice survey
- **205 community outreach projects**
- **886 non-profits** and schools supported, of which 148 for high-impact projects
- **Over 1,960** volunteers on **community outreach** programmes



1_GHG: Greenhouse gas

Aligning with the CSRD

The materiality analysis, which helps identify and prioritise the most relevant material and non-financial issues for the Company, was updated in 2023. With the entry into force of the Corporate Sustainability Reporting Directive (CSRD) with effect from 1 January 2024 (Order 2023-1142 of 6 December 2023 on the disclosure and certification of sustainability information), in-depth analysis is underway to define a new double materiality matrix encompassing both financial materiality and impact materiality. This entails a change of approach, with the new matrix determining both external (environmental and social) impacts on the Group’s performance and the business’s impact on its economic, social and natural environment.

Alignment of information related to the Group’s non-financial performance with the Principal Adverse Impact (PAI) indicators set out in the EU’s Sustainable Finance Disclosure Regulation (SFDR)

Topic	PAI indicators	Information for Sopra Steria
Greenhouse gases (GHG)	Greenhouse gas emissions	See Section 3.2.2, “Summary of greenhouse gas emissions by scope”, 3.4.1, “Direct activities” and 3.4.2, “Indirect activities”
	Carbon footprint	
	Greenhouse gas emissions intensity	
	Exposure to the fossil fuel sector	No exposure
	Share of non-renewable energy consumption and production	See Section 3.4, “Optimising resource consumption and reducing greenhouse gas emissions”, 3.4.1, “Direct activities” and 3.4.2, “Indirect activities”
	Energy consumption intensity	
Biodiversity	Activities negatively affecting biodiversity-sensitive areas	See Section 3.4.1, “Working to promote biodiversity”
Water	Water usage	172,169 m ³ - See Section 3.4.1, “Direct activities”
Waste	Hazardous waste ratio	Sopra Steria does not produce any hazardous waste according to the RoHS and REACH definitions. In 2023, the portion of hazardous WEEE not given a second life stood at 0.16% of the total amount of WEEE and paper, cardboard, plastic and metal waste. See Section 3.4.2, “Indirect activities”.
Social and employee matters	Violations of the UN Global Compact Principles or the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises	No violations
	Absence of a monitoring system or processes to ensure compliance with the UN Global Compact Principles and the OECD Guidelines for Multinational Enterprises	See Section 4.1.1, “Governance and organisation”
	Unadjusted gender pay gap	Score of 39/40 for the “Pay gap” criterion of the French professional gender equality index, equating to a difference of less than 1% in favour of men.
	Board gender diversity	40% of members of the Board of Directors were women at 31/12/2023
	Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	No exposure

Corporate responsibility

1. Sopra Steria's corporate responsibility strategy

Sopra Steria's corporate responsibility strategy and associated programme of actions are rooted in the Group's values and convictions and underpinned by a high level of commitment from executive management and all Group managers and employees.

Our aim is to help create a more sustainable world by working together with all of the Group's stakeholders.

Our corporate responsibility approach is underpinned by the mission Sopra Steria set for itself: "Together, building a positive future by making digital work for people".

We firmly believe that digital technology can create opportunity and progress for all. When closely linked to humanity, it creates a virtuous circle that benefits society as a whole. Sopra Steria has chosen to be a "contributor" company involved in building a more sustainable world in which everyone has a part to play.

We see our contribution as sustainable, human-centred and guiding.

Sustainable: Sopra Steria sees its actions – whether in running its businesses or helping with the digital transformation of its clients –

as part of a long-term approach. Our approach in support of a more sustainable world encompasses all of the Group's social, environmental, ethical and inclusive commitments.

Human-centred: Our activities are focused on implementing projects that foster digital inclusion, equal opportunity and social open-mindedness. For a number of years now, we have been committed to education for young people, inclusion for people with disabilities and professional development for women.

Guiding: Our contribution is rooted in our ability to anticipate, understand and translate the challenges posed by digital technology so as to be able to better assess their impacts on everyday life. We are thus able to help the Group's clients meet their own sustainability challenges. We work with our stakeholder community and contributing to the debate on the impact of digital technology on society in order to inform work on the responsible use of digital technology.

This strategy is based on our commitment to the United Nations Global Compact and on the materiality analysis that we use to assess the Group's sustainability priorities.

1.1. Sopra Steria's corporate responsibility approach: Strategic commitments aligned with the United Nations Sustainable Development Goals (SDGs)

Drawing on the Group's business model (see on pages 6 to 7) and the changing expectations of its stakeholders, Sopra Steria has defined six key corporate responsibility commitments in respect of its materiality matrix, updated in 2023:

1. Being a leading employer that attracts the best talent and promotes positive labour relations, equal opportunity and diversity.
2. Mitigating the impact of the Group's activities on the environment and helping combat climate change by drawing on all components of its value chain.
3. Acting ethically in the Group's day-to-day operations and across all its business activities.
4. Being a long-lasting partner for the Group's clients, meeting their needs as effectively as possible by providing them with the best technology as part of a responsible and sustainable value-creating approach.
5. Working towards digital trust by developing digital sovereignty in Europe, cybersecurity and AI through an ethical approach to technology.
6. Supporting local communities by stepping up community initiatives, particularly in the field of digital inclusion.

The 10 Principles of the Global Compact and the Sustainable Development Goals

We place great importance on making sure Sopra Steria's actions are part of a broader approach of engaging with economic agents in support of a more sustainable world. That is why we, alongside 9,500 international companies that have signed the UN Global Compact, have taken care to ensure that our corporate responsibility approach and the related initiatives are fully aligned with the UN Compact's Principles and with the Sustainable Development Goals.

As a signatory of the United Nations Global Compact since 2004 and an ambassador for Global Compact Network France, where Sopra Steria is headquartered, we support the commitments given in relation to human rights and international labour standards (promoting and upholding human rights, upholding freedom of association and the right to collective bargaining, contributing to the effort to eliminate forced and compulsory labour, eliminating discrimination in respect of employment and occupation), the environment (adopting the precautionary approach, promoting greater responsibility, working to support the development of environmentally friendly technologies) and combating corruption in all its forms.

The Group also directly and indirectly contributes to the United Nations' 17 Sustainable Development Goals (SDGs), and more specifically:

- SDGs 7, 9, 11, 12, 13 and 16 through its core business activities;
- SDGs 1, 2, 3, 4, 5, 6, 8, 10, 14, 15 and 17 through its voluntary initiatives (see page 8).

In addition to its key strategic commitments, in 2023 the Group defined three ESG priorities as part of its roadmap. The related policies and their main results achieved are presented in the corresponding sections of this Universal Registration Document.

1.2. Corporate responsibility governance: Structured, robust organisation aligned with the Group's strategic goals

A dedicated governance structure coordinates implementation of policy and associated improvement plans.

The Chief Executive Officer, in conjunction with the Chairman of the Board of Directors, oversees the Group's corporate responsibility strategy, notably in relation to social, environmental and ethical issues. He chairs the Group's Executive Committee, which lays down operational guidelines in these areas. The Chief Executive Officer's compensation takes into account several criteria linked to corporate responsibility.

The Deputy Chief Executive Officer oversees the Group's corporate responsibility programmes. He represents the Group in dealings with major government and industry bodies touching on these issues and on key committees overseeing corporate responsibility. That being the case, he chairs the Corporate Responsibility Committee and the Corporate Responsibility Advisory Board, both of which are described later in this document. In conjunction with the Corporate Responsibility and Sustainable Development (CR&SD) Director, he oversees analysis of risks and opportunities relating to corporate responsibility issues. See Chapter 2, "Risk factors" (pages 39 to 53 of the 2023 URD).

The CR&SD Director acts as the Group's Chief Sustainability Officer. As a member of the Group's Executive Committee, she manages the Group's corporate responsibility programme and her compensation takes into account targets linked to performance under this programme. Governance of corporate responsibility is structured around this Group department and four interdependent units: Workforce, Environment, Market and Community.

1.2.1. GROUP CORPORATE RESPONSIBILITY AND SUSTAINABLE DEVELOPMENT (CR&SD) DEPARTMENT

Reporting directly to Executive Management, the Corporate Responsibility and Sustainable Development (CR&SD) Department implements the framework governing the Group's corporate

responsibility strategy, drawn up with Executive Management. It coordinates action plans, manages reporting, and analyses and assesses performance. It is supported by the relevant departments and divisions and a network of representatives within each entity.

Its role is, in particular, to help entities take account of corporate responsibility goals and manage risks so as to:

- structure policies;
- define shared indicators to improve the consistency and coordination of the corporate responsibility strategy.

Each year, the strategy, issues and key achievements relating to corporate responsibility are presented for discussion to the Nomination, Governance, Ethics and Corporate Responsibility Committee of the Board of Directors.

The corporate responsibility governance structure aims to be:

- aligned with strategy and coordinated at the Group's highest level;
- rolled out internationally across all business lines;
- tailored to local and business-line-specific needs;
- coordinated to ensure that Group policies gain appropriate local buy-in.

1.2.2. CORPORATE RESPONSIBILITY ADVISORY BOARD (CR ADVISORY BOARD)

The purpose of the Corporate Responsibility Advisory Board is to provide external feedback on the various components of the Group's corporate responsibility approach. It consists of five external experts and key Group managers with responsibility for business units and major issues. This Board met twice in 2023.

Topics discussed in 2023 include the following: how to put gender equality and equal opportunity into practice at a tech firm, how to strengthen communications on the Company's environmental approach and how to promote and recognise employee engagement.

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

In 2023, the Advisory Board's membership included the following five independent experts:

Patrick Bourdet

Nationality: French

Biography: Patrick Bourdet, former founder and Chairman and CEO of Areva Med, an executive consultant and coach working with educational and child welfare bodies.

Jan Corfee-Morlot

Nationality: American

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

Mark Maslin

Nationality: British

Biography: Mark Maslin, Professor of Climatology at University College London (UCL), is an expert in climate change who has authored numerous academic papers and books on the climate crisis.

Frédéric Tiberghien

Nationality: French

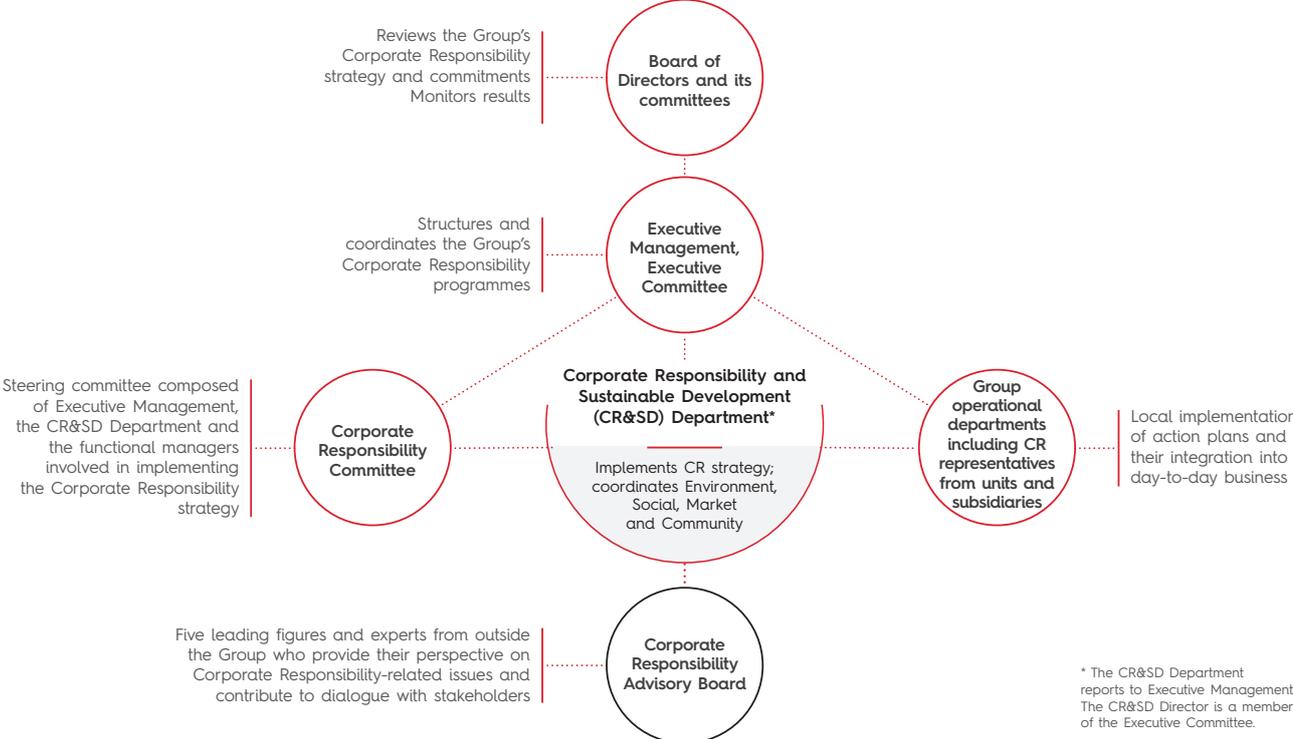
Biography: Frédéric Tiberghien, an honorary member of France's Council of State, Chairman of FAIR (formerly Finansol; merged with Impact Investment Lab in June 2021) and Honorary Chairman of ORSE, a French CSR think tank. He is a member of the AMF's Consultative Commission on Retail Investors.

Marie-Ange Verdickt

Nationality: French

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

1.2.3. CORPORATE RESPONSIBILITY GOVERNANCE STRUCTURE

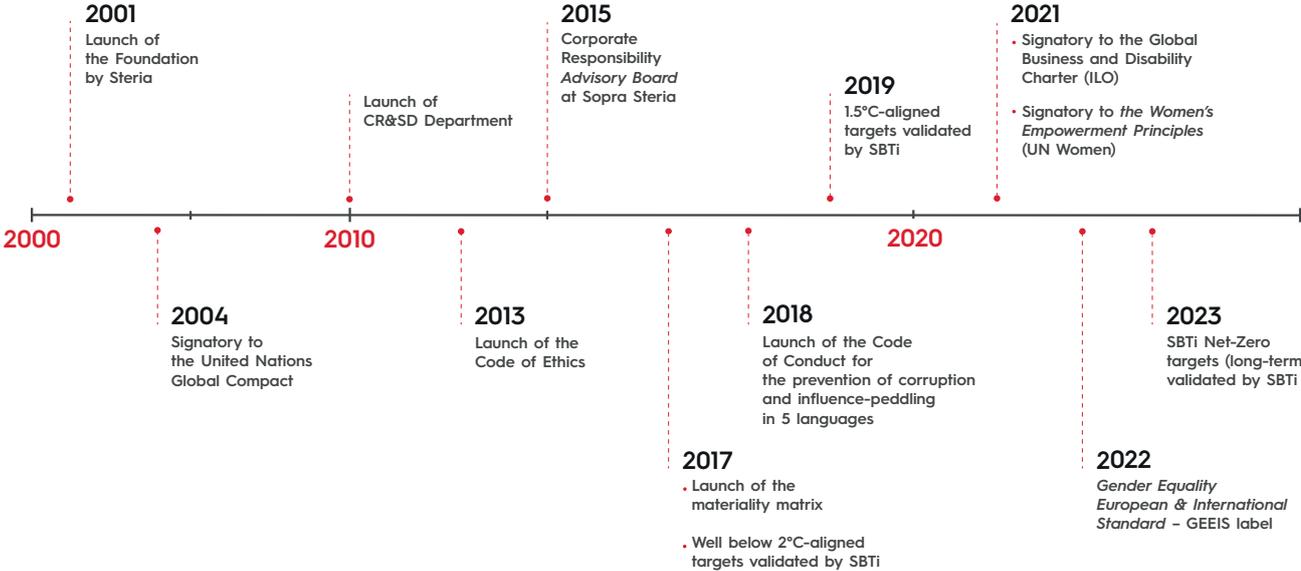


The Chief Executive Officer's variable compensation is linked to achievement of the Group's ESG goals. On social and environmental issues, quantifiable targets ensure that the Group is moving closer to its medium- and long-term goals each year. Achievements are measured against the defined trajectory towards these goals.

In addition, the Chief Executive Officer and some of the Group's senior managers are eligible for three-year performance share plans, which are also linked to achievement of an ESG target.

1.2.4. LONG-STANDING COMMITMENT

The Group's commitment to strengthening its various corporate responsibility programmes each year goes back nearly 20 years.



1.3. Approach enriched through ongoing dialogue with our stakeholders

1.3.1. BROAD ECOSYSTEM OF STAKEHOLDERS

To boost its appeal, the Group needs to show all of its stakeholders (which include its customers, current and prospective employees, shareholders, investors, partners, suppliers and civil society) that its corporate responsibility commitments are central to its business

strategy and to everything it does. It thus works to develop relationships of trust and transparent, open and inclusive dialogue with its stakeholders and to involve them in its commitments and action programmes.

1.3.2. TOOLS AND APPROACHES SUPPORTING DIALOGUE WITH OUR STAKEHOLDERS



CLIENTS

- Annual Customer Voice survey: interviews with over 600 customers from almost 100 of the Group's strategic accounts
- Regular project reviews
- Client account reviews
- Responding to client ESG questionnaires in connection with listings, calls for tender and new projects
- Responding to questionnaires from ESG analysts at the request of our clients: EcoVadis, Acesia, IntegrityNext, Hellios
- Commitments entered into through contracts and charters



EMPLOYEES JOB APPLICANTS

- Employees:**
- Fourth "Group People Survey" with Great Place To Work
 - Labour relations: 364 agreements in force
 - Employee training, for example:
 - Five mandatory e-learning modules forming part of the "Prevention Passport"
 - Digital accessibility: Awareness raised among 2,100+ employees in 2023
 - 3,790+ employees trained on digital environmental sustainability in 2023
 - Deployment of new awareness-raising modules: Climate Fresk, Digital Collage, Atelier 2 Tonnes workshop
 - Employees volunteered to support environmental causes through the Green Light network (France)
 - Three community outreach platforms for employees, covering both voluntary work and skills sponsorship initiatives (France, United Kingdom, Germany)

Candidates:

- 988 school initiatives (vs 604 in 2022)
- *Prix Entreprendre pour Demain* (Entrepreneurship for tomorrow) awards (see pages 85-86)



SHAREHOLDERS INVESTORS

- Dedicated investor relations team
- Investor Relations website featuring all relevant information for shareholders and investors
- Investors and financial analysts are provided with commented reports on earnings and sales via:
 - Bilingual webcast meetings (for the presentations of the annual and half-year results)
 - Bilingual conference calls (quarterly)
- Regular meetings with investors in 2023: 555 individuals met, 44 roadshows, 13 talks and meetings with 261 institutions covering 14 countries and 25 cities
- Responses to questionnaires from investors and non-financial rating agencies: MSCI ESG, Sustainalytics, S&P Global, ISS QualityScore, Gaia Index and CDP Climate Change



PARTNERS

- Partnerships with leading market vendors to increase added value for our clients. Strategic partners: Axway, Dassault Systèmes, IBM-Red Hat, Microsoft, Oracle, SAP; Leading players in cloud computing: AWS, Google, OVH; major technology players: Informatica, Orange, Pega, Talend, Salesforce, ServiceNow, UiPath
- Partnerships with universities and research institutes to pursue innovation-related projects, in the Group's key geographies. Sopra Steria contributes to work in education and research, involves researchers in its projects and develops innovative solutions (artificial intelligence; virtual, augmented and mixed reality; Internet of Things; data) and sponsors several academic chairs.
- Digital sustainability: INR certification
- Digital sovereignty: Member of Gaia-X
- Digital ethics: Digital ethics awareness seminars
- Startups added to the Group's value proposition under the Sopra Steria Ventures programme



SUPPLIERS

- Account reviews
- Tender processes that take into account all ESG requirements
- Webinars to raise supplier awareness of ESG priorities and the EcoVadis assessment (ESG questionnaire and carbon module)
- Signing of the code of conduct for suppliers and partners to reaffirm commitments
- Ensuring suppliers are committed to meeting compliance requirements: Documents collected through Provigis in France or other methods in other geographic areas
- EcoVadis assessment of target suppliers
- Inclusive purchases made in France via STPA (comprising sheltered workshops and other organisations that specifically employ people with disabilities)
- Streamlined access provided to suppliers applying equal opportunity and diversity criteria, and to small and medium-sized enterprises (SMEs)
- In the CDP Supplier Engagement Leaderboard (A), for the 4th year in a row



CIVIL SOCIETY

- 205 projects supporting local communities and regions
- Over 1,960 volunteers on community outreach programmes
- Sopra Steria-Institut de France Foundation, which supports projects by non-profits
- *Prix Entreprendre pour Demain* awards, which support projects by students and young entrepreneurs
- Sopra Steria serves as an ambassador for Global Compact France
- Communication on Progress (CoP) submitted each year to the UN Global Compact
- Review of key strategic corporate responsibility themes with the CR Advisory Board
- Financial or technological support for research, innovation and training (chairs, scholarships, start-ups), conferences

1.4. Our corporate responsibility roadmap

The corporate responsibility roadmap is guided by two complementary approaches:

- Group-wide risk mapping, which includes non-financial risks (see page 41 of the 2023 URD);
- materiality analysis of ESG priorities.

The Group is also careful to ensure that its ESG priorities are aligned with the Sustainable Development Goals (SDGs).

Taken together, these two approaches help determine the hierarchy of non-financial issues for the Group and its stakeholders.

1.4.1. MATERIALITY ANALYSIS

As in previous years, the materiality analysis, which helps identify and prioritise the most relevant material and non-financial issues for the Company, was updated. It should be noted that, in light of the entry into force of the Corporate Sustainability Reporting Directive (CSRD) with effect from 1 January 2024 (and Order 2023-1142 of 6 December 2023 on the disclosure and certification of sustainability information sustainability and the social, environmental and corporate governance obligations incumbent on commercial companies), in-depth analysis is underway to define a new double materiality matrix encompassing both financial materiality and impact materiality. This entails a change of approach, with the new matrix determining both external (environmental and social) impacts on the Group's performance and the business's impact on its social, natural and economic environment. The European Sustainability Reporting Standards (ESRS) that apply to the Group have been identified and work to update sustainability indicators and gather associated data is in

progress, together with integration of a dedicated monitoring tool. This alignment with the requirements of CSRD means we can review the Group's sustainability action plans and objectives, building not only risks and opportunities but also internal and external impacts into our processes and activities and working with our suppliers to embed them throughout our value chain. For the time being, however, this report will highlight our materiality matrix in the form of the Statement of Non-Financial Performance (SNFP), which measures the importance of various non-financial issues for both the Group and its stakeholders:

- The materiality matrix ranks the Group's priority social, environmental, economic and outreach issues both in light of the Group's strategy and from the perspective of internal and external stakeholders (customers, employees, job applicants, shareholders, investors, partners, suppliers and civil society).
- It is based on AFNOR standard NF X30-029 ("Social responsibility – Materiality analysis – Prioritisation of issues and stakeholders according to the guidelines of ISO 26000").

In line with the Group's business priorities, strategy and corporate responsibility policy, materiality analysis helps identify relevant key issues that could impact the company's performance and prioritise them according to their potential impact on business performance and the Group's ecosystem.

To update its materiality matrix, the Group uses existing channels to dialogue with its key stakeholders, notably including the annual Customer Voice survey of key accounts, the annual Great Place To Work survey of all its employees, external studies with target students and interns, regular meetings with non-financial analysts and reviews with suppliers.

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

In 2023, 12 priorities were identified as being aligned with the Group's strategy.



NB: The order of presentation of the materiality matrix issues in each segment is not linked to their level of importance/materiality. They are presented in the following order: environmental priorities, social priorities then market and governance priorities, then in alphabetical order.

The materiality matrix priorities are set out in the overview of our corporate responsibility roadmap in section 1.4.3. of current chapter.

1.4.2. OUR CORPORATE RESPONSIBILITY ROADMAP

The Group's corporate responsibility approach consists of seven key commitments in relation to the workforce, the environment and society, related to its materiality matrix priorities.

Every year, Executive Management identifies three ESG priorities underpinned by:

- issues that are highly material in light of the Group's business;
- short-, medium- and long-term actionable levers, both direct and indirect;
- a proactive policy with strong commitments aligned with the Group's values.

Three ESG priorities for the Group:

1. Helping combat climate change;
2. Ambitious policy of bringing more women into the management team;
3. Embedding responsible digital technology issues into our value proposition.

Sopra Steria's six commitments are illustrated in the overview below as responses to material issues. They are formalised in Group policies and translated into action plans.

The overview also includes KPIs related to the Group's three ESG priorities.

1.4.3. OVERVIEW OF OUR CORPORATE RESPONSIBILITY ROADMAP

Commitments/SDGs	Materiality matrix priorities	KPI	2023 performance	Target	Change versus 2022
Commitments to employees					
<p>Commitment: Being a leading employer that attracts the best talent and promotes positive labour relations, equal opportunity and diversity</p> <p>ESG priority: Ambitious policy of bringing more women into the management team</p> <p>SDGs 3, 4, 5, 8, 9, 10 and 17 See pages 22-40</p>	<p>Attracting and retaining talent As a leading tech employer and digital transformation leader, attract the top professionals and offer them a career path that will enable them to fulfill their potential</p>	<ul style="list-style-type: none"> Number of new hires 	<ul style="list-style-type: none"> 9,629 	<ul style="list-style-type: none"> 11,000 	<ul style="list-style-type: none"> -26.9% The number of new hires in 2023 reflects steady growth in operations, despite coming in slightly lower than the initial target
	<p>Skills development Develop employees' expertise and strengthen their skills to respond to market developments, improve performance, boost employability and promote long-term engagement</p>	<ul style="list-style-type: none"> Average number of training hours per employee (average FTE) Average number of training hours per female employee (average FTE) Average number of training hours per male employee (average FTE) 	<ul style="list-style-type: none"> 34 hours 37 hours 33 hours 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> +1 hour (vs 33 hours in 2022) +4 hours (vs 33 hours in 2022) No change (vs 33 hours in 2022)
	<p>Equal opportunity and diversity Promote equal opportunity to boost attractiveness, innovation and performance and combat discrimination in all its forms</p>	<ul style="list-style-type: none"> Proportion of women on the Executive Committee Proportion of women in the 10% most senior positions Proportion of women in the 3% most senior positions Proportion of women in the Group's workforce 	<ul style="list-style-type: none"> 16.7% 21.5% 20.1% 33.5% 	<ul style="list-style-type: none"> 2025: 30% Improvement in results Improvement in results Improvement in results 	<ul style="list-style-type: none"> -3.3 points (vs 20% in 2022) +1.1 points (vs 20.4% in 2022) +1 point (vs 19.1% in 2022) +0.4 points (vs 33.1% in 2022)
	<p>Health, safety and working conditions Promote employee fulfilment and safeguard against occupational risks by protecting employees' and subcontractors' health and safety</p>	<ul style="list-style-type: none"> GPTW satisfaction survey participation rate 	<ul style="list-style-type: none"> 82% 	<ul style="list-style-type: none"> Slight decrease 	<ul style="list-style-type: none"> -2 points (vs 84% in 2022)
	<p>Labour relations Build and maintain constructive dialogue between management and employees to support the long-term corporate plan</p>	<ul style="list-style-type: none"> Number of agreements in force 	<ul style="list-style-type: none"> 364 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> +4 (vs 360 in 2022)

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

Commitments/SDGs	Materiality matrix priorities	KPI	2023 performance	Target	Change versus 2022
Environmental commitments					
<p>Commitment: Mitigating the impact of the Group's activities on the environment and helping combat climate change by drawing on all components of its value chain</p> <p>ESG priority: Helping combat climate change</p> <p>SDGs 6, 7, 8, 9, 11, 12, 13, 14, 15 and 17 See pages 41-70</p>	<p>Net-zero emissions Continue along the SBTi-approved trajectory for reducing greenhouse gas emissions according to the new criteria laid down in SBTi's Net-Zero</p>	<ul style="list-style-type: none"> Reduction in Scope 1 and 2 emissions relative to 2019 	<ul style="list-style-type: none"> -63.6% tCO₂e (baseline: 2019) 	<ul style="list-style-type: none"> New SBTi Net-Zero targets validated in 2023 -54% tCO₂e by 2030 (baseline: 2019; SBTi Net-Zero near-term target) -90% tCO₂e by 2040 (baseline: 2019; SBTi Net-Zero long-term target) 	<ul style="list-style-type: none"> New indicator for 2023
		<ul style="list-style-type: none"> Reduction in Scope 3 emissions relative to 2019 	<ul style="list-style-type: none"> -9.8% tCO₂e (baseline: 2019) GHG emissions from waste, commuting and remote working: 32,939 tCO₂e in 2023 	<ul style="list-style-type: none"> New SBTi Net-Zero targets validated in 2023 -37.5% tCO₂e by 2030 (baseline: 2019; SBTi Net-Zero near-term target) -90% tCO₂e by 2040 (baseline: 2019; SBTi Net-Zero long-term target) 	<ul style="list-style-type: none"> New indicator for 2023 -3,145 tCO₂e ⁽¹⁾ (vs GHG emissions from waste, commuting and remote working: 36,084 tCO₂e in 2022)
		<ul style="list-style-type: none"> UN Climate Neutral Now programme: Offset unavoided carbon emissions from our direct activities through afforestation 	<ul style="list-style-type: none"> 100% in 2023 	<ul style="list-style-type: none"> New SBTi Net-Zero targets validated in 2023 Improvement in results 	<ul style="list-style-type: none"> = (vs 100% in 2022)
		<ul style="list-style-type: none"> Scope 1 GHG emissions in tCO₂e (fugitive emissions included) 	<ul style="list-style-type: none"> 2,140 tCO₂e in 2023 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> -1,167 tCO₂e (vs 3,307 tCO₂e in 2022)
		<ul style="list-style-type: none"> Scope 2 GHG emissions in tCO₂e 	<ul style="list-style-type: none"> 252 tCO₂e in 2023 		<ul style="list-style-type: none"> -146 tCO₂e (vs 398 tCO₂e in 2022)
		<ul style="list-style-type: none"> GHG emissions – Scope 3 (full coverage, in tCO₂e) 	<ul style="list-style-type: none"> 345,303 tCO₂e in 2023 		<ul style="list-style-type: none"> +16,407 tCO₂e ⁽¹⁾ (vs 328,896 tCO₂e in 2022)
		<ul style="list-style-type: none"> Actions to promote digital environmental sustainability 	<ul style="list-style-type: none"> Digital sustainability and sustainable design training Digital environmental sustainability training: 3.790+ employees participated in 2023 Digital collage 	<ul style="list-style-type: none"> Improvement in results 	<ul style="list-style-type: none"> Strengthening training curricula: overhauled content and introduced new modules 3,790+ employees (Digital environmental sustainability)

(1) As the Covid-19 pandemic ended, 2022 saw a greater number of purchases of goods and services and increased business travel. The return to in-person working naturally decreased remote working and increased employee commuting.

Commitments/SDGs	Materiality matrix priorities	KPI	2023 performance	Target	Change versus 2022
Commitments to society					
Commitment: Acting ethically in the Group's day-to-day operations and across all its business activities SDGs 3, 5, 8, 9, 10, 11, 16 and 17 See pages 71-78	Ethics and compliance Put the Group's corporate culture and ethical principles at the heart of its relationships with stakeholders and ensure all activities comply with applicable regulations	■ Percentage of employees trained in preventing corruption and influence peddling	■ 93% of employees	■ Maintain a rate of over 90%	■ =
		■ Compliance defects	■ Not found guilty of corruption or influence peddling at any time in the last five years		■ =
Commitment: Being a long-lasting partner for clients, meeting their needs as effectively as possible by providing them with the best technology as part of a responsible and sustainable value-creating approach ESG priority: Embedding responsible digital technology issues into our value proposition SDGs 5, 7, 8, 9, 10, 11, 13, 16 and 17 See pages 78-81	Responsible purchasing Work with suppliers and service providers fully aligned with the Group's workforce-related, ethical and environmental priorities	■ EcoVadis assessment	■ Group: 730 target suppliers ⁽¹⁾ assessed (€850m+, representing 73%+ of 2023 target expenditure ⁽²⁾)	■ Carry out assessments of target suppliers accounting for annual expenditure of €850 million in 2023 ■ Continue to roll out EcoVadis CSR assessments with the aim of covering €1,000m in supplier expenditure by end-2024	■ +127 target suppliers assessed ■ +€113m of expenditure assessed (vs in 2022: Group: 603 target suppliers assessed (+€737m, representing 85% of 2022 target expenditure))
		■ Organic revenue growth	■ 6.6%	■ Improvement in results	■ vs 7.6% in 2022
Commitment: Working towards digital trust by developing digital sovereignty in Europe, cybersecurity and AI through an ethical approach to technology SDGs 3, 4, 5, 7, 8, 9, 10, 11, 12 and 17 See pages 81-83	Client trust Develop lasting relationships of trust with the Group's clients that enhance their performance and help make its ecosystem's value chain more resilient	■ Customer Voice survey (nearly 100 strategic clients surveyed)	■ 4 th survey: over 80% customer satisfaction		■ positive change
		■ Contribution of solutions and services to sustainable development	■ Recognised among the best in class in consulting and IT services related to sustainable development in Europe in the PAC Innovation Radar 2023	■ Improvement in results	■ New initiatives in 2023
Commitment: Supporting local communities by stepping up community initiatives, particularly in the field of digital inclusion SDGs 1, 2, 3, 4, 5, 6, 7, 8, 10, 12, 16 and 17 See pages 83-86	Digital trust: Be a leading player in Europe in terms of safeguarding digital sovereignty, strengthening cybersecurity and developing trustworthy AI through an ethical approach to technology	■ Actions to build digital trust	■ AI: Launch of the rAlse programme ■ Digital sovereignty: member of Gaia-X, strategic partner of NumSpot, co-leader of the InfrateX consortium	■ Improvement in results	■ New initiatives in 2023
		■ Impact of community initiatives	■ 886 non-profits and schools supported ■ 57,000 children supported in India)	■ Improvement in results	■ 207+ non-profits and schools (vs in 2022: 679 non-profits and schools supported; ■ 4,000+ children (vs in 2022: 53,000 children supported in India)
	Digital inclusion and community engagement Act as a responsible corporate citizen, make digital technology as widely accessible as possible and support disadvantaged populations in regions and countries where the Group operates	■ Actions to promote digital inclusion	■ 2,100+ employees made aware of digital accessibility issues in 2023	■ Improvement in results	■ 2,100+ employees made aware of digital accessibility issues

⁽¹⁾ Target suppliers: suppliers with more than 26 employees representing annual expenditure of over €150k.

⁽²⁾ Target expenditure: expenditure with target suppliers.

CORPORATE RESPONSIBILITY

Sopra Steria's corporate responsibility strategy

1.4.4. 2023 HIGHLIGHTS

November:

- Launched the fourth "Great Place To Work" employee satisfaction survey.

October:

- Axelle Lemaire joins Sopra Steria as Group Executive Director of Sustainability and Corporate Responsibility.

September:

- Sopra Steria is included in the Great Place To Work® Top 20 Best Workplaces in Europe 2023™.

July:

- Sopra Steria secures *Numérique Responsable* (responsible digital technology) certification issued by France's Institut du Numérique Responsable (INR).

June:

- Approval of the Group's SBTi (Science-Based Targets initiative) Net-Zero (long-term) targets.

May:

- EcoVadis: Winner of a platinum medal and in the top 1% for the fifth year running, with a score of 86 out of 100 in the areas of social issues and human rights, environment, ethics and responsible purchasing.
- Sopra Steria recognised as a global leader in Cyber Resiliency Services by Nelson Hall ⁽¹⁾.
- Inclusion and diversity: 2023 nomination campaign for LGBT+ role models and allies alongside L'Autre Cercle.

April:

- Sopra Steria recognised as a leader in the CDP Supplier Engagement Leaderboard ranking for 2022.

February:

- Sopra Steria launches We Share 2023, a new employee share ownership plan.
- Sopra Steria recognised as best in class in consulting and IT services related to sustainable development in Europe in the PAC Innovation Radar 2023.

January:

- Sopra Steria joins the Euronext CAC SBT 1.5°C index.
- Expansion of the leave donation scheme whereby leave can be donated to a solidarity fund and used by employees who need it.
- A sustainable mobility allowance is introduced, contributing to environmentally friendly travel costs.

(1) Sopra Steria, recognised for its consulting, digital services and software development activities, is ranked as one of the "leaders" in the 2022 NEAT Cyber Resiliency Services report published by NelsonHall.

1.4.5. CHANGE IN NON-FINANCIAL RATINGS

CONTINUOUS IMPROVEMENT IN ESG SCORES

Non-financial ratings agencies	Agency rating scale	Track record	2020	2021	2022	2023
MSCI ESG	AAA to CCC	AA since 2019	7.4/10 AA Leader	7.9/10 AA Leader	7.6/10 AA Leader	7.9/10 AA Leader
Sustainalytics ESG Risk ratings	Negligible risk = 0 to Severe risk = 40+	Low risk since 2020	19.2/100 Low risk	15.1/100 Low risk	15.3/100 Low risk	14.8/100 Low risk
ISS ESG	A+ to D-	Medium since 2019	C+ Medium	C+ Medium	C+ Medium	C+ Medium
ISS QualityScore Governance	1 (best) to 10 (worst)		3/10	3/10	6/10	6/10
S&P Global	Percentile out of 280 companies in sector	1 st contribution in 2022	-	-	88/100	89/100
Gaïa	Out of 100	Part of the Gaïa Index for over 10 years	68/100	76/100	75/100	81/100
CDP						
Climate Change	A to D-	On the A List for the seventh year running in 2023	A List	A List	A List	A List
Supplier Engagement Rating	A to D-	In the CDP Supplier Engagement Leaderboard (A), for the 4 th year in a row	Supplier Engagement Leaderboard (A)	Supplier Engagement Leaderboard (A)	Supplier Engagement Leaderboard (A)	Supplier Engagement Leaderboard (A)
EcoVadis	Out of 100	In the top 1% for the 5 th year running in 2023	74/100 Gold	78/100 Platinum	80/100 Platinum	86/100 Platinum

2. Social responsibility: a committed and responsible Group

The Group adheres to the principles and fundamental entitlements of the Universal Declaration of Human Rights adopted by the United Nations General Assembly in 1948 and to the European Union's Charter of Fundamental Rights. It abides by the eight fundamental conventions of the International Labour Organization (ILO) and is committed to:

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

Furthermore, the Group firmly condemns modern slavery and human trafficking as well as discrimination in respect of recruitment and employment, notably through its code of ethics (for more information, see the Section 4.1 "Ethics and compliance" on pages 71-76).

It meets the United Nations Sustainable Development Goals (SDGs) and directly or indirectly contributes to SDGs 3, 4, 5, 8, 9, 10 and 17.

In keeping with these commitments, it pursues a corporate responsibility policy aimed at safeguarding the health and safety of each of its employees and ensuring that everyone is treated with dignity and respect at work. The goal is to foster a caring work environment where everyone feels recognised and valued irrespective of origin, gender, age or disability.

2.1. Governance

All matters relating to talent management, employee training, diversity and equal opportunity are managed by the Group Human Resources Director, supported by a network of country and/or subsidiary Human Resources Directors, in liaison with the Corporate Responsibility and Sustainable Development Director at Group level.

Regarding matters related to health and safety and labour relations, each country and/or subsidiary is subject to its own local legislation. Health and safety committees in each country ensure that specific processes and measures are implemented at the local level. These measures cover, in particular, buildings (security of premises, furnishings, heating and air conditioning, etc.) and food (canteen, water, etc.). Dialogue between management and employees is driven by regular (weekly, monthly and annual) steering meetings attended by the various companies' HR directors. The goal of these meetings is to exchange ideas and ensure that the approach to labour relations is consistent with Group policy.

The Group Human Resources Director and the Corporate Responsibility and Sustainable Development Director are members of the Executive Committee and report directly to Sopra Steria's Executive Management.

2.2. Social responsibility priorities

The digital sector is a key sector of the economy. The digital transformation has gathered pace over the past three years as a result of the Covid-19 pandemic, affecting many areas of day-to-day life. Teaching, healthcare and the service sector have been very quick to adopt digital technology. Digital technology is a real necessity at a time when the Company must reinvent itself while also maintaining a responsible long-term vision.

Sopra Steria Group is transforming itself to meet clients expectations by addressing their business challenges, combining its various service offerings as part of an end-to-end approach and incorporating digital technology at every level. It seeks to continually develop the abilities of its teams, to ensure that they can constantly adapt to technological and market changes.

The Group's five main social responsibility priorities are as follows:

- **attracting and retaining more talent** to support the Group's development;
- **maintaining and developing skills** to boost employees' skills to proactively meet clients' current and future needs;
- **diversity and equal opportunity** to address challenges of public interest and prevent all forms of discrimination, with a particular focus on access to employment for people with disabilities and young people. As well as equality at workplace regarding gender identity or expression and sexual orientation;
- **labour relations** to work with employee representatives to maintain constructive dialogue and negotiations in order to plan ahead for and support the major changes affecting the Group;
- **health, safety and working conditions** to offer an environment conducive to quality of life at work.

Given the nature of the Group's business, not all the social responsibility priorities set out above constitute key risks as defined in the Statement of Non-Financial Performance. Only the priorities related to attracting and retaining talent and maintaining and developing skills are key risks for the Group, and are treated as such in the "Risk factors" section. The relevant information is set out in Section 1. "Risk factors", of Chapter 2 of this Universal Registration Document (pages 83-86 of the 2023 URD).

In addition, the Group will be implementing gradually the necessary changes to its reporting system starting with the next financial year, in line with the requirements and key priorities of the CSRD.

Policies, actions and achievements associated with these five priorities are described below.

As part of its commitment to collective responsibility, Sopra Steria presents its **roadmap** for achieving its 2025 targets announced in 2021:

Priorities	Targets for 2025	2022 Results	2023 Results
1. Attracting and retaining more talent	Boost visibility of actions and gain more followers on social media	544,580 LinkedIn followers	630,016 LinkedIn followers
	Give all employees a more meaningful stake in the Company's performance	6.4% interest managed on behalf of employee shareholders (company mutual fund/trust) We Share 2022 plan	6.5% interest managed on behalf of employee shareholders (company mutual fund/trust). We Share 2023 plan
	Increase the % of employees under 30 ⁽¹⁾	21.6%	23.7%
2. Maintaining and developing skills	Increase the proportion of training hours devoted to innovation and digital transformation to 20% ⁽²⁾	15.6% 98.3% of scope: Africa, Asia, Europe	15.4% 100% of scope
	100% of employees attend at least one training every year	100%	100%
	Management & Leadership programme fully rolled out at Group level	89.3% of scope: Africa, Americas, Asia and Europe	100%
3. Diversity and equal opportunity	Increase the proportion of women in the Executive Committee	20.0%	16.7%
	Increase the proportion of women in the 3% most senior positions (Level 5 and up)	19,1%	20.1%
	Increase the proportion of women in the 10% most senior positions (Level 4 and up)	20.4%	21.5%
	Increase the proportion of female managers (Level 3 and up)	25.3%	26.0%
	Increase the proportion of employees with disabilities to 3.3% (scope: France)	3.3%	3.6%
	All employees have access to a non-discrimination training module	100%	100%
4. Health, safety and working conditions	All employees to have access to a workplace well-being programme ⁽³⁾	100%	100%
5. Labour relations	Maintain high-quality labour relations and successfully implement collective bargaining agreements	72.1% of scope: Group	78.5% of scope: Group

⁽¹⁾ Performance indicator relating to key risks set out in the Statement of Non-Financial Performance: **2019-2021, renewed for 2022-2025.**

⁽²⁾ Performance indicator relating to key risks set out in the Statement of Non-Financial Performance: **rebased for 2022-2025.**

⁽³⁾ The workplace well-being programme includes training in the form of talks and workshops on issues relating to health and work-life balance.

2.3. Employment policy for professional excellence

For many years, the Group's growth has been backed by a proactive employment policy of recruiting talented individuals and developing employees' skills. This policy, along with a working environment that favours professional development and employee well-being, help to attract and retain talent.

External growth is also a strong driver of the Group's development and increased business volumes. Thanks to the various acquisitions completed in 2023, the Group can offer a comprehensive response to its clients' needs in terms of transformation and competitiveness.

At 31 December 2023, the Group employed 56,000 people of 119 different nationalities from 30 countries, forming a network of multicultural, multiskilled teams. This increase in the headcount compared with 2022 is due in part to acquisitions completed during the year. Permanent contracts remain the most common form of contract. This confirms the Group's longstanding commitment to offer stable jobs while promoting access to employment for young

2024 recruitment targets:

- 9,700 new hires across the Group;
- 4,400 new hires in France.

people on permanent contracts and work-linked training (100% of fixed-term contracts were for work-linked training students, vs 94.8% in 2022).

Employees are mainly based in the following countries: France, Germany, India, Norway, Spain and the United Kingdom. These countries accounted for 94.0% of the Group's total workforce in 2023, vs 88.8% in 2022.

Group-level employee turnover decreased by 3 points, continuing to reflect buoyant business. Most departures were voluntary (83.7%, of which 31.4% women). Non-voluntary departures accounted for 16.3% (5.5% women) of total employees leaving the Group.

In France, most departures were voluntary (88.6%, of which 25.2% women). Non-voluntary departures accounted for 11.4% (3.4% women) of total employees leaving in France.

Key employment figures	2020	2021	2022	2023
Total workforce (acquisitions included)	45,960	47,437	49,690	55,833
Total FTE (excluding interns)	43,989	45,852	48,391	48,959
Permanent contracts	96.7%	97.0%	96.8%	96.5%
Temporary contracts	2.9%	2.5%	2.7%	2.9%
Full-time workforce	93.9%	93.6%	94.0%	94.1%
Part-time workforce	6.1%	6.4%	6.0%	5.9%
New arrivals	6,133	10,636	13,073	9,629
Turnover (excluding new arrivals in last 6 months)	13.6%	16.0%	17.0%	14.0%
Average length of service for employees on permanent contracts (in years)	7.7	7.5	7.2	7.3

The decline in the average length of service of employees on permanent contracts reflects, in particular, the resumption of recruitment activity across all populations combined.

Average age and headcount by age group* – Employees on permanent contracts	2020	2021	2022	2023
Average age (years)	38.7	38.8	38.7	38.9
<30	27.4%	26.9%	28.3%	29.1%
30-50	56.1%	55.8%	54.0%	53.0%
>50	16.5%	17.2%	17.7%	17.9%

*Percentages have been amended and calculated based on the number of employees on permanent contracts and the 30-50 age groups in the age pyramid.

The average age of employees on permanent contracts has been relatively stable since 2020.

2.4. Boosting the positive local and regional impact of the Group's activities

The Group is a benchmark employer. It has a significant impact on regions and communities, given its size and its local roots. It is also a major recruiter in regions where it operates (see Section 2.3, "Employment policy for professional excellence", page 24).

Sopra Steria also ensures that, in developing its business, it takes into account the economic, workforce-related and environmental challenges faced by the countries in which the Group operates. As a responsible company, the Group takes action to support, in particular, struggling and highly vulnerable populations, drawing on the whole of its stakeholder community. The Group also participates in local and regional charitable efforts every year in support of

digital inclusion and access to education, employment and water. For more information about this programme, see Section 4.5, "Promoting digital inclusion and community engagement", on pages 179-182.

Highlight: In France, Sopra Steria has been a partner of the Defense since 2017, having signed an agreement supporting the military reserve policy. This commitment to the national defence effort is also consistent with Sopra Steria's support for academic research into national security issues, including in particular emerging digital sovereignty issues.

2.5. Attracting and retaining skilled and committed talent to support growth for the Group and its clients

As a leading tech employer and digital transformation leader, the Group aims to attract the top professionals and offer them a career path that will enable them to fulfill their potential. Employee engagement, motivation, expertise and skills are key factors in the Group's success, which depends on its ability to attract and retain talent over the long term.

Constantly on the lookout for new talent amid a tight labour market, the Group has continued to develop and strengthen its employer brand, recruitment, development, retention and compensation policies.

These policies form part of a long-term strategy aimed at ensuring the transparency of the Group's HR practices. They are broken down as follows:

- our **employer brand policy** is delivered through communications activities aimed at promoting and boosting the appeal of the employer promise or the Group's Employee Value Proposition (EVP). This employee value proposition is underpinned by four pillars: working together, reaching one's potential, being enterprising and innovative, and having a shared sense of purpose;
- our **recruitment policy** is based on the principles of equal opportunity and non-discrimination. Recruitment policy is aligned with new uses for digital technology and the transparency sought by today's jobseekers. This proactive policy contributes to the effort to foster access to employment for young people by taking on young graduates, students, interns and work-linked training

students, and through retraining programmes in the digital field with the promise of employment on permanent contracts. These tailored retraining paths are offered to people in long-term unemployment. Part of this recruitment activity also targets experienced professionals to strengthen the workforce in roles requiring rare skills that are in short supply;

- our **retention policy** seeks to meet employees' expectations and needs by offering a supportive work environment where everyone can flourish, be in control of their career and feel able to be themselves;
- our **compensation policy** is a management tool based on recognising each individual's contribution to the Group's performance. It is based on the principle of fair treatment and supported by a system of personalised performance appraisals for each employee. The compensation on offer is in line with local regulations. It exceeds the minimum wage (where one exists) in countries in which the Group is present.

Furthermore, some employee benefits are granted to full-time or part-time employees depending on the country: these include healthcare, incapacity and invalidity cover, parental leave, supplementary pension provision etc.

The policies described above have translated into the following actions and achievements:

Employer brand and recruitment: In 2023, the Group continued to roll out innovative projects aimed at making its employer brand more visible to prospective employees (events, publicity campaigns, a new tool for managing applications and career pages, etc.).

Actions

Attracting and recruiting staff: Ensure that we hire a diverse range of people

2023 achievements

9,629 new hires (vs 13,073 in 2022), in a context of slowed market growth.
57.7% of new hires under 30 (vs 60.7% in 2022), in a context of slowed market growth.
New hires in the Group spanned 85 different nationalities (21 European and 64 non-European)

Highlights:

"Free in my job" employer brand campaign: Rolled out within the Group to highlight Sopra Steria's entrepreneurial DNA as well as opportunities for employees to take charge of their career and build a career path that suits them

Recruitment programme in Norway: 273 young people recruited under a graduate programme and given 3 years of personalised support. The programme begins with 2 to 3 weeks' technical training and continues with training throughout their entire last year of study.

Summer internships in France, Norway and the United Kingdom (SBS): 108 third- and fourth-year engineering students undertook a four-to-six-week summer internship including project immersion, an introduction to the Group's business lines, and team spirit (team building events, buddies in Norway).

Strengthening relationships with universities:

Promoting jobs in the digital field to attract more young people, bring in more interns and work-linked training students, etc.

1,312 interns (vs 1,381 in 2022) (78.8% of scope: Africa, North America, Europe)
1,463 work-linked training students (vs 801 in 2022) (95.7% of scope: Asia, Europe)
988 school initiatives (vs 604 in 2022): This increase reflects the resumption of on-campus face-to-face school events. (95.7% of scope: Africa, Europe, India)

Highlights:

Series of exclusive talks in Benelux, Spain and France given by Group experts to students at partner schools. 100 talks took place, showcasing our employees' technical expertise and strengthening local relationships.

The Group once again ran a roadshow across six dates on the campuses of several grandes écoles and in cities across France.

Employees met face to face with more than 1,730 students at an immersive stand fully decked out in Sopra Steria's colours (vs meetings with over 3,000 students during 10 events in 2022).

CORPORATE RESPONSIBILITY

Social responsibility: a committed and responsible Group

Actions

Exploring new recruitment channels: Numerous sourcing campaigns on social media, etc.

2023 achievements

Glassdoor – Diversity and Inclusion score: 4/5 (up 0.2 points from 2022).

LinkedIn: 630,016 followers (vs 544,580 in 2022 – up +14%)

Potential Park: 7th place in the overall French ranking (down two places from 2022) and fifth in the social media category (up 22 places from 2022)

Happy Candidates: Happy Candidates accreditation and among the top five in France

Happy Trainees: Happy Trainees accreditation – 3rd place (up 5 places from 2022). 88.7% of interns and work-linked training students recommend Sopra Steria for an internship (score: 3.98 out of 5, vs 3.94 out of 5 in 2022). Sopra Steria is the top-ranked digital services company in this category (10,000+ interns and work-linked training students).

Universum: ranked 63rd in France (up 27 vs. 2022), in the top three in the “teamwork” and “access to continuing education” categories and fifth in the “IT students” ranking in Norway.

Highlight in France, Spain, India and Poland: rolled out the “Speak Up” programme to turn employees into ambassadors and expand the Group’s external influence.

Fostering international mobility: Offering students ⁽¹⁾ and employees opportunities to broaden their career paths

40 international job moves to 14 different destinations in Africa, Asia and Europe (vs 62 moves in 2022).

Encouraging more women to join us to help increase the proportion of women working in the digital sector, at all echelons (see Section 2.7, “Ensuring equal opportunity and promoting diversity and inclusion.” (pages 32-38).

Proportion of women among new hires: 35% (vs 34.3% in 2022).

See Section 2.7, “Ensuring equal opportunity and promoting diversity and inclusion.” (pages 32-38).

Retention: key performance issue hinging, in particular, on working conditions which must be conducive to employee fulfilment and on attractive and motivating career development opportunities.

Actions

Managing induction and follow-up of new recruits through “Immediate Boarding”, a two-day welcome and induction course tailored to inductees’ seniority
Immersive, innovative remote learning event

2023 achievements

All new Group employees have access to a welcome and induction seminar.
“Get on Board” induction programme (France) and country-specific programmes:
2,022 participants in France
(vs 5,263 in 2022)

98.3% of scope: Africa, Asia, Europe

Highlight in France:

In addition to the innovative and immersive remote learning event, face-to-face induction sessions are held for senior managers.

Maintaining employability: With an ongoing career and skills performance assessment and development process

All Group employees undergo a performance appraisal in keeping with the framework set out in the Group’s Core Competency Reference Guide, at the same frequency and underpinned by the same principles of collegiality and equal treatment.

Strengthening relationships: With a local management system and additional mentoring available to each and every employee

All employees receive local management support covering both project performance assessment and career development.
More than 23,500 employees received additional mentoring to support them in their career development.
62.1% of scope: Africa, Asia, Europe, Oceania
In 2024: Consolidate and continue phased roll-out of additional mentoring to other geographies

Providing training programmes to position the Group as a “learning company”

See Section 2.6, “Developing employees’ expertise and expanding their skills to support career development” (pages 28-31).

Employees can access over 15,000 digital resources via a web portal and a mobile app, relating in particular to the following areas: Group Fundamentals, Management, Strategy & Offerings, Sales, Quality & Methods, Technology, etc.

Measuring employee satisfaction through regular surveys

Ran international GPTW survey again in 2023; 82% of employees took part (vs 84% in 2022).

Promoting work-life balance

Hybrid working rolled out across all geographies: 2 to 3 days’ remote working per week depending on the country and the context
100% of scope

Findings of the Great Place To Work survey

87% (vs 87% in 2022) of employees responding to the survey felt that “New employees are given a good welcome”.

Great Place To Work

Employee engagement and satisfaction are key drivers of development and performance. They help make us more innovative and better able to meet our clients' expectations. That's why the Group has continued with its overall transformation process, launching its fourth Great Place To Work survey of all employees worldwide at the end of 2023. A total of 51,787 employees were asked to take part. The priority goal is to evaluate employee engagement, satisfaction and quality of life at work through employees' key relationships with management, colleagues and work itself.

Actions implemented

Once the findings of the end 2023 survey had been analysed, an improvement plan was developed jointly by employees and management as a whole. This Group-wide plan is structured around three key priorities:

- taking action at Group level: Getting employees involved in the We Share employee share ownership programme to develop collective motivation and strengthen corporate culture. Setting in motion a proactive policy of promoting and recognising employees at annual HR Committee meetings;
- taking action on the front lines: Putting in place a decentralised structure. Each country has appointed a team leader with responsibility for identifying and rolling out a specific action plan (e.g. introducing interactive communications via live events hosted by managers to share recent developments, highlighting HR systems and processes through a range of media, testimonials, etc.);
- coordinating progress: Creating a dedicated Group-level unit to help countries implement action plans and share best practice.

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

Survey findings and rankings

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

Key strengths identified in this year's survey are as follows:

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

The main areas for improvement are around the need to continue standardising our management principles and corporate culture and to clarify management's expectations and fairness in relation to promotion and recognition.

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

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

Targets for 2023-2030

- Keep Sopra Steria in the European and global Great Place to Work rankings.
- Exceed 80% satisfaction on the five criteria relating to respect, fairness, pride of belonging, confidence and employee empowerment.

Distinctions included, but were not limited to, the following:

Silver award in the "International Learning" category at "U-Spring – Le Printemps des Universités d'Entreprise" in 2023: International event for HR directors and the professional training community. The awards go to businesses that have adopted the most innovative and effective practices in the areas of human resources and skills development. Prizes are awarded by a panel of experts including heads of HR and professional training programmes.

European Cyber Woman Award – Nuno Filipe award for European Cyberwomenday 2022. This event is organised by Cefcys (Cercle des femmes de la cybersécurité, a group representing women in cybersecurity) and sponsored by French Energy Minister Agnès Pannier-Runacher and Chiara Corazza, a member of the G7's Gender Equality Advisory Council and France's private sector representative on G20 EMPOWER.

Top 10 in the 2022 Agires Synergie awards for the "Best school/business relationships": This award is given in recognition of the quality of working relationships as well as the impact, innovation and vitality of relations between higher education institutions and businesses.

First prize in the 2022 Tunisia HR Awards, won by Sopra HR Software for HR best practice (digitalisation, recruitment policy, training policy, talent management, career prospects, etc.). Ninth year of this annual awards ceremony, organised by ARFORGHE and KAS.

Compensation: a driver of recognition

The guidelines pertaining to the components of compensation and its progression are common to the entire Group and are structured around:

- fixed compensation, determined according to the level of responsibility, consistent with the Group's Core Competency Reference Guide;
- variable compensation to encourage individual and collective performance for some employees, particularly managers, sales staff and experts;
- an international Group employee share ownership programme to give all employees a more meaningful stake in the company's performance.

Compensation offered exceeds the minimum wage (where one exists) in countries in which the Group is present. The pay ratios set out below are the fruit of a policy aimed at harmonising HR processes so as to promote fair treatment across all countries in which the Group operates:

- pay ratio with respect to the top 1% highest salaries in the Group: 98.6% of employees work in a country where the average of the top 1% highest salaries is less than 4.5 times the average salary in the country;
- senior executive pay ratio, detailed in Section 3.2, "Pay ratios" in Chapter 3, "Corporate governance" of this Universal Registration Document (pages 100-102 of the 2023 URD).

CORPORATE RESPONSIBILITY

Social responsibility: a committed and responsible Group

Pay ratio: Average top 1% of salaries/Average annual salary	% in 2021 ⁽¹⁾	% in 2022 ⁽²⁾	% in 2023 ⁽³⁾
Under 4.5	86.89%	98.63%	98.62%
4.5 ≤ x ≤ 5	11.70%	0.00%	0.00%
Over 5	1.40%	1.37%	1.38%

(1) 99.8% of the Group workforce (excluding Cassiopae Tunisia, interns and acquisitions).

(2) 99.9% of the Group workforce (excluding interns and acquisitions). Data recalculated in 2022.

(3) 89.6% of the Group workforce (excluding interns and acquisitions).

Employee share ownership

At 31 December 2023, all the investments managed on behalf of employees accounted for 6.5% of the share capital (vs 6.4% at 31 December 2022) and 8.2% of voting rights (vs 8.1% at 31 December 2022).

Under the We Share 2023 plan agreed by the Board of Directors on 11 January 2023, participating employees acquired 189,750 shares (with one free share awarded for each share purchased).

This new plan was implemented in the first half of 2023 under the same conditions as the previous We Share plans, given their success. Under this new plan, employees received a matching contribution of one free share for every share purchased. The plan was limited to a

total of 200,000 shares: 100,000 shares purchased by employees and 100,000 matching free shares granted by Sopra Steria. Under these plans, employees must purchase their shares on the market.

These plans are in keeping with Sopra Steria's continuing aim to give employees the opportunity to share in the success of the Group's corporate plan and performance over the long term. They help recognise the commitment of Sopra Steria employees to the goals set by the Group. In addition to their motivational power, employee share ownership plans help foster a sense of belonging and inclusion, since around 96% of the total workforce is eligible for these Group-wide programmes.

Achievements: 2022–2025 performance indicator

Target and achievements	2021	2022	2023
Workforce aged under 30 in post throughout the year	21.3%	21.6%	23.7%
Increase the % of employees under 30	-4.5 points	+0.3 points	+2.1 points

2022-2025 performance indicator target: Increase the % of employees under 30.

2.6. Developing employees' expertise and expanding their skills to support career development

The digital revolution, the widespread adoption of hybrid work models inspired by the persistent rise in remote working, the expectations of younger generations and today's uncertain environment all mean that we must constantly strengthen our employees' skills. The accelerating pace of technological innovation can result in significant disruption, one example being the breakthrough in generative artificial intelligence in 2023. Such developments quickly permeate the digital sector, creating a constant flow of new opportunities. It is estimated that nearly 85% of jobs that will exist in 2030 have yet to be invented. ⁽¹⁾

In order to respond to these challenges, it is important for the Group to work towards being a learning company. This model includes maintaining and developing skills as part of the corporate culture while anticipating changes in the industry.

Efforts to maintain and develop employees' skills are underpinned by two key policies: human resources and training. These policies serve the corporate plan and strategic direction, with the goal of

ensuring that the Group has access to the appropriate skills at all times and in all places, particularly as project cycles accelerate. If the company is to deliver on its corporate plan, it is essential that all employees undertake ongoing training.

Backed by these policies, the Group Core Competency Reference Guide provides a shared framework for understanding the Group's professions, appraising employees and supporting career development. These two policies and the Core Competency Reference Guide are among the Group's key skills development tools and are designed to meet four challenges:

- constantly improve our ability to meet client expectations and serve the Group's strategy;
- maintaining and developing skills at the leading edge of technological and business expertise;
- maintaining employability;
- maintaining a shared culture of purpose that strengthens relationships within the Sopra Steria community.

(1) Source: "Emerging technologies' impact on society and work in 2030", Dell Technologies and Institute for the Future.

To illustrate the trend towards learning, the following table shows selected key figures for training hours in 2023 (excluding work-linked training students and interns):

Training hours	2020		2021		2022		2023	
Total number of hours and average hours per employee	1,207,065	27	1,219,922	27	1,537,505	33	1,654,050	34
Total number of hours and average hours per female employee	374,536	26	378,547	27	499,332	33	581,205	37
Total number of hours and average hours per male employee	832,528	27	841,375	27	1,038,173	33	1,072,845	33

Group training expenditure in 2023 was 4.8% of total payroll expenses (vs 4.1% in 2022) across 88.2% of the relevant scope (Africa, Europe, Asia and the Americas, vs 82.6% in 2022: Africa, EU and India).

In France, training expenditure was 6.6% of total payroll, vs 5.2% in 2022.

Maintaining and developing skills: 2023 saw an increase in efforts to pool resources and streamline processes, with the availability of a range of structured training courses and a strengthened learning organisation model.

Actions	2023 achievements
<p>Managing future operational risk by rolling out the People Dynamics approach,</p> <p>Broken down into three key actions:</p> <p>1) Identify far-reaching changes affecting our businesses over the next one to three years (emerging jobs where there is positive pressure, and/or that are sustainable or sensitive)</p> <p>2) Draw up HR action plans for acquiring, maintaining and developing required current and future skills</p> <p>3) Providing a common performance appraisal system based on ongoing dialogue between employees and their managers and resulting in an individual development plan Plus a HRIS to facilitate oversight and decision-making.</p>	<p>Rolled out to all geographies</p> <p>Planning for business transformation All business areas are covered by professional development paths to track employee skills development and their career development. In addition to professional development paths, à la carte training is available in some business areas and at some levels.</p> <p>The Academy regularly creates new professional development paths and overhauls existing development paths. This approach is designed to offer employees training that supports long-term skills development as they progress from level to level within their business area.</p> <p>Training paths are designed using a project-based approach with its own dedicated organisational structure (with a sponsor, an internal project owner and in-house business line specialists involved in designing modules and delivering training). These paths also make use of digital platforms to provide additional training materials.</p> <p>The content of the training offering takes into account the findings of the “people dynamics” approach in 2023, particularly in relation to medium-term skills requirements. This change relates to the following objectives:</p> <ul style="list-style-type: none"> ■ boosting the development of technical skills and certifications (agility, cloud computing, AI data, responsible digital technology, green IT, accessibility, SAP); ■ continuing to roll out technical training courses (solution-building, ARC), with adjustments as needed to support individual projects and intakes; ■ continuing to develop business and industry expertise; ■ continuing to identify new skills to maintain employability. <p>Supporting employee growth 6,327 employees promoted, 35.0% of them women (vs 6,935 employees promoted in 2022, 33.3% of them women) The number of promotions represents 13.2% of the permanent contract workforce who were with the Group throughout the year (vs 14.0% in 2022).</p> <p>Highlights in 2023: The Academy finalised and rolled out a number of new professional development paths</p> <ul style="list-style-type: none"> ■ Consulting: Modules for directors and senior directors were developed in 2022 and rolled out in 2023. ■ Sales: Rolling out a training path designed to provide individual support to sales managers. This path measures drivers of sales performance and effectiveness. ■ Project Management: redeployed a course aimed at improving project delivery skills. ■ Architecture: “Experienced Solutions Architect” training path. ■ Business Analysis: Redeployed the training path to support business analysts. ■ Solution Builders: overhauled the Software Craftsmanship course to enable it to be rolled out more quickly to a broader target audience and rolled out the new SB3 Springboard to support employees making the transition to management roles. ■ Engineering: created and rolled out a springboard course targeted at all new graduate employees working in production areas. This course provides an opportunity to embed industrial software development practices and support employees making the transition to management roles. <p>100% of scope</p>

Actions

2023 achievements

Supporting both short-term performance and the corporate plan, with two key priorities:

1) Internationalising the offering: instil a shared corporate plan, fundamentals (values, basics and governance principles) and compliance rules across the Group and carry over the business line and technical training paths

The training offering has been rolled out internationally, with 5,820 sessions (excluding country-specific sessions) a year, broken down as follows:

Training in English: 720 sessions per year, i.e. 60 sessions per month and 79,500 hours – Target for 2023: 70 to 80 sessions per month

Training in French: 5,100 sessions per year, i.e. 425 sessions per month and 415,000 hours

Highlights:

- designed and rolled out international certificate courses targeted at Architects;
- rolled out a course targeted at Project Managers;
- rolled out a vocational course targeted at Sales staff.

The Management & Leadership programme aims to develop a shared leadership culture and help managers understand the Group's strategic priorities

2) Management & Leadership programme

rolled out to all Group managers (launched in France in 2021 and gradually rolled out Group-wide in 2022 and 2023)

Highlights:

- ran the first dedicated new technology seminar targeted at all senior executives;
- designed and rolled out skills development courses targeted at High-Fliers;
- rolled out motivational management training in France, India, Spain, Poland and Norway;
- rolled out "Embodying Group values in day-to-day management" course in France targeted at middle management.

Driving sustainable performance by promoting self-directed learning, knowledge-sharing, experimentation and on-the-job learning

Help employees continuously refresh their knowledge to boost their employability and meet clients' demands
Gaining and passing on knowledge must become a key part of our day-to-day activity

Knowledge transfer (both behavioural and technical) is supported by, inter alia, training events led by in-house trainers who embody the Group's values and promote the highest standards of professional excellence.

15.4% of training hours in "Innovation and digital transformation" modules, vs 15.6% in 2022

207,819 hours of professional training in our business lines.

Highlights for the Group:

- achieved a 50% increase in the number of cloud-related certifications across the three major solutions in the market (AWS, Microsoft Azure and Google Cloud Platform);
- rolled out an AI training course for employees in the Consulting business line. This course will be rolled out to all employees in 2024;
- designed and rolled out a new Digital Sustainability course to French-speaking employees. The English version of this course will be rolled out in 2024;
- revised the application security training offering to run on a specialist digital platform. To boost the number of employees taking this course, the Group will invest in 50% more licences in 2024;
- 4,000 licences available on the digital programming language and technology learning platform.

Learning World Tour: for its third outing, this event, aimed at all employees, brought together 2,300 learners from 16 countries to explore the topic "Skills for a greener future".

Learning month: a new event offering employees daily micro-learning sessions over a period of one month. Over 3,600 employees completed training in three strategic areas: technologies, teamworking and leadership, and personal development (soft skills).

Peer Learning Week: a new event designed to promote skills transfer between colleagues via daily webinars aimed at in-house trainers, focusing in particular on the educational use of AI, and a video challenge for all employees.

100% of scope: Group

2022-2025 performance indicator targets

- Increase number of hours' training in "Innovation and digital transformation" modules **from 14% to 20% of total training hours.**

- Boost the proportion of professional training for our business lines: **increase from 160,000 to 200,000 hours (i.e. +25%)**
- Deploy the Group's Management & Leadership programme to all entities and countries (launched in 2022)

2.7. Ensuring equal opportunity and promoting diversity and inclusion

The Group reaffirms its commitment to combat discrimination, based on the principle of equal opportunity. The Group is keen to create a caring environment where everyone works together to foster inclusion and well-being. As such, it endeavours to recruit employees from a diverse range of backgrounds and to treat everyone fairly.

This approach is underpinned by five inclusive policies:

- a gender equality policy aimed at increasing the proportion of women and expanding their representation at every level of the organisation;
- a disability policy aimed at recruiting and keeping people in employment irrespective of their disabilities;

- an intergenerational policy aimed at attracting talented young people while promoting knowledge transfer between generations;
- a policy promoting diversity and access to employment for young people from disadvantaged and rural areas, aimed at diversifying our recruitment, fostering social openness and Sopra Steria's positive impact;
- an LGBT+ policy aimed at ensuring that everyone has the same opportunities to flourish and succeed within the Company, irrespective of gender identity, appearance or sexual orientation.

The Group's commitment to non-discrimination is reflected in its having signed a number of national and international charters and corporate giving agreements it considers high-priority to support a proactive approach and work to promote diversity:

Topic	Charters signed
Workplace gender equality	UN Global Compact Women's Empowerment Principles (2021-2023 corporate giving agreement) in partnership with UN Women France Corporate Parenthood Charter created by the Observatoire de la Qualité de Vie au Travail (OQVT) signed in 2022 GEEIS (Gender Equality European & International Standard) accreditation secured in 2022 (valid for four years and reaudited after two years) New UNI:PdR 125 gender equality certification secured in Italy in 2023 Numeum ethical AI charter ⁽¹⁾ signed in 2022.
Recruiting and promoting people with disabilities	Member of the ILO Global Business and Disability Network since 2021
Diversity and social openness	Diversity Charter: <ul style="list-style-type: none"> ■ Germany, France and Norway: signed in 2021 and renewed annually; ■ United Kingdom: signed in 2018 and renewed annually; ■ Belgium: signed in 2022 and renewed annually. Manifesto for greater diversity and inclusion in the cybersecurity profession, supported by the Cyber Centre of Excellence, signed in 2022.
Non-discrimination against LGBT+ people at work	L'Autre Cercle charter in France, signed for 2021-2023, with a target of establishing a framework for combating workplace discrimination based on sexual orientation or identity Signed up to the Employers for Equality programme in Germany in 2022 Parks Liberi e Uguali: Joined in Italy in 2022

2.7.1 PROMOTING GENDER EQUALITY

The Group's **gender equality policy** is designed to ensure fair treatment and support women in their career development at every level of the Company. To promote workplace gender equality within the Group, the Executive Management:

- sets quantitative targets,
- gender is taken into account within human resources processes,
- training and awareness campaigns are implemented,
- specific actions have been put in place with the ultimate aim of ensuring that women and men are equally represented at all levels of the Company's organisation.

Ensuring equal pay to women and men for work of equal value

As regards compensation, specific measures aimed at preventing and correcting unjustified pay gaps have been put in place across the Group. Systematic verifications of fair treatment are performed by entities' management teams, and monitored directly by the Human Resources Department, in liaison with the Corporate Responsibility Department, in the form of biannual and/or annual

pay reviews carried out to ensure that men and women receive equivalent compensation for roles with equal levels of responsibility. To ensure fair compensation, the Group applies a methodology for analysing gender pay gaps that is signed off by representatives of management and staff. This analytical approach is supported by systems that facilitate oversight and decision-making.

In France, Act 2018-771 of 5 September 2018 on the "freedom to choose one's professional future" introduced a score out of 100 ("index") consisting of five criteria relating to gender equality gaps and the steps taken to eliminate them. The five criteria are as follows: pay gaps; differences in the rate of individual salary increases excluding promotion; differences in the rate of promotion; percentage of employees receiving a pay rise during the year in which they returned from maternity leave; and number of employees of the least represented gender among the top ten highest-paid employees. The French Ministry of Labour has been publishing these scores on its website annually since 2019 and the detailed results are also updated and available on the Group's website.

(1) Numeum: Numeum is the trade union and industry body representing France's digital ecosystem.

On the first criterion, the Group scored 39 out of 40, equating to a difference of less than 1% in favour of men. The Group achieved the maximum possible score on the second, third and fourth criteria (salary increases, promotions, and equal treatment for women returning from maternity leave). The total score in 2023 was 89 out of 100 for the economic and employee unit (UES), equivalent to the 2022 score with an extended scope.

Additional quantitative indicators for the proportion of women in the Group's workforce are also monitored by Executive

Management. Improvements were recorded across all criteria, with the exception of those relating to the proportion of women in senior management positions. Corrective measures will be implemented in this area. The proportion of women in the Group's workforce was slightly up, at 33.5% in 2023 compared with 33.1% in 2022. Women held 33.5% of engineering, consulting and project management positions, compared with 30.0% in 2022. It remains higher than the overall proportion of women in scientific careers (27%).

Proportion of women in the Group	2020	2021	2022	2023
Women on the Board of Directors	42.0%	42.0%	42.0%	40.0%
Women on the Executive Committee	12.0%	17.6%	20.0%	16.7%
Women in the 3% most senior positions*	15.5%	17.7%	19.1%	20.1%
Women in the 10% most senior positions**	18.6%	19.4%	20.4%	21.5%
Women recruited	34.0%	33.0%	34.3%	35.1%
Women in the workforce	32.5%	32.4%	33.1%	33.5%

* corresponds to women in level 5 and 6 positions

** corresponds to women in level 4, 5 and 6 positions

Increasing the proportion of women in the workforce and in management positions

The Group has implemented a gender equality programme backed by Executive Management, "Together For Greater Balance", with the aim of identifying and highlighting their practices. This long-term programme is helping raise awareness of the need to increase the

proportion of women in the digital sector, where they are significantly under-represented. It also aims to promote initiatives and success stories, which are gathered and shared throughout the year. They are made available via a dedicated platform accessible to all employees. The goal of sharing initiatives in this way is to inject fresh momentum by inspiring people and encouraging interaction between countries.

THE SIX TYPES OF INITIATIVES COLLECTIVELY IDENTIFIED AND IMPLEMENTED ARE AS FOLLOWS:

Actions

2023 achievements

1) Setting quantitative targets to track progress in the proportion of women in the workforce and in management positions (proportion of women recruited, in the workforce, promoted)

Slight increase in the proportion of women: Women now account for 33.5% of the workforce (vs 33.1% in 2022)

Increase in female new hires: 35.1% of new recruits were women (vs 34.3% in 2022)

Digital skills retraining: 35.0% of new recruits following retraining were women, vs 33.3% in 2022 (44.8% of scope: France and Tunisia)

Balanced ratio of men and women promoted within the Group: 14.0% of women promoted (vs 12.8% of men)

Of those promoted, 35.0% were women (vs 33.3% in 2022)

More women in the 10% most senior positions (level 4, 5 and 6): 21.5% were held by women (vs 20.4% in 2022)

More women in the 3% most senior positions (level 5 and 6): 20.1% were held by women (vs 19.1% in 2022).

2) Launching Group awareness campaigns under the "Together for Greater Balance" banner, backed by Executive Management, to reaffirm the Group's commitment to gender equality

Annual Group "Together for Greater Balance" awareness campaign: 18,480 participants (vs 10,796 in 2022)

Highlight for the Group: Launched live international "Inspiring Women by Sopra Steria" talks on the LinkedIn Live platform in 2022 and continued them in 2023. These talks are given by female Sopra Steria employees on topics such as defence and security, inclusive finance, cloud computing and artificial intelligence. In-house webinars are also run by male and female employees. They covered feedback on mentoring, initiatives by gender equality-focused networks and the impact of role models.

3) Training employees at every level to drive the cultural and behavioural changes needed to ensure women can advance (addressing the impact of stereotypes on decision-making processes, sexual harassment, sexism, etc.)

4,920 participants in training on gender equality-related topics (vs 3,514 in 2022) 96.1% of scope: Europe, Asia, Africa, Americas.

Highlights for the Group: Together for Gender Equality Tour with multicultural sessions in five languages: 115 employees trained and first session aimed at 14 European and Indian CEOs in 2023

"Taking action to prevent sexual harassment and sexist behaviour": 4,092 employees trained since 2022. 81.2% of scope: Europe, Asia, Africa.

4) Supporting career development for women through mentoring programmes

Programmes supporting women to more quickly increase the proportion of women in management positions: in total, 298 women mentored (vs 171 in 2022) 94.0% of scope: Europe and India

Highlight in the United Kingdom: Sopra Steria ranked one of the best places to work for women (Best Workplaces for Women).

CORPORATE RESPONSIBILITY

Social responsibility: a committed and responsible Group

Actions

5) Promoting role models to inspire career choices through testimonials, talks, webinars, and internal and external multimedia campaigns involving inspiring women in the Group

6) Promoting gender equality-focused networks to raise women's and girls' awareness of and attract them to the digital sector through events, in particular at schools (primary, secondary and beyond)

Findings of the Great Place To Work survey

2023 achievements

Highlight for the Group: "Together For Greater Balance" platform promoting women with inspiring careers at Sopra Steria.
Media campaign: #WomenWhoInspire in Spain; videos of inspiring women in Belgium

Over 4,000 members of gender equality-focused networks (Europe and India) working for greater gender equality in the digital sector by including more men in the approach
Ongoing initiatives run by the Passer'Elles in-house network in France aimed at promoting gender equality in science and digital technology.

Highlight in the United Kingdom: Signed up for the National Cyber Security Centre's CyberFirst programme. This programme is aimed at inspiring and encouraging students from all backgrounds to consider a STEM degree and/or a career in cybersecurity and to apply for a CyberFirst scholarship. Sopra Steria partnered with a girls' school to deliver IT classes and mentoring by female Sopra Steria employees.

87% of employees (vs 88% in 2022) responding to the survey felt that "Staff are treated fairly irrespective of gender".

Increasing the proportion of women in senior management positions

Increasing the proportion of women in senior management positions is one of the Group's top three ESG priorities. In accordance with requirements laid down in the AFEP-MEDEF code, Executive Management has drawn up Group targets and put in place an operational governance structure.

The target population comprises:

- Group Executive Committee;
- "Upper management", corresponding to roughly the 3% of employees on permanent contracts belonging to the top two echelons (potential future Executive Committee members).

Actions

Promoting female talent to identify them and facilitate their access to the highest levels of the organisation

A recruiting plan to help meet the targets for female representation at the levels concerned alongside internal promotion procedures

Adjustments to HR and management practices to promote gender equality

Initiatives aimed at supporting and promoting female talent to encourage them and secure their move into senior management positions by setting up specific training, coaching and mentoring programmes

2023 achievements

15.5% of those promoted at the highest echelons (level 5 and 6) of the organisation were women, in line with the overall proportion of women in the workforce.

35.8% of female new hires were recruited into positions in the highest echelons (level 5 and 6) in France.

Implemented recruitment targets
Targets for bringing more women into senior management positions included in the criteria used to determine the variable component of management compensation.

Put in place a mentoring scheme (298 women mentored)
Highlight in the United Kingdom: Introduction of the Women in Leadership programme to help talented women rise to the very top of the organisation.

2021-2025 performance targets

The main aim is to ensure that women and men are equally represented at all levels of the Company's organisation, particularly in leadership roles and among senior executives involved in decision-making processes relating to key strategic issues for the Company's supervision and management. Due to the continuing implementation of France's "Rixain" law, which aims to more rapidly achieve financial and professional gender equality, the Company will soon be required to revise the targets set across the organisation and their achievement dates in order to factor in challenges relating to recruitment in the sector, without scaling back the Group's long-term goals. The Company has published detailed results regarding the gaps in representation between men and women among senior executives and members of management bodies under the "Rixain" law on its website.

At a meeting held on 28 January 2021, the Group's Board of Directors set the following targets to be achieved across the Group by 31 December 2025 at the latest:

- At least 30% of Executive Committee positions to be held by women by 2025;

- At least 20% of senior management positions (level 5 and 6 representing the 3% most senior positions) to be held by women by 2025.

The target of 20% of level 5 and 6 positions being held by women has been exceeded: at 31 December 2023, 20.1% of these positions were held by women. Executive Management suggested to the Board that this target be revised and set at 22% by 31 December 2025. On the recommendation of the Nominations, Governance, Ethics and Corporate Responsibility Committee, the Board unanimously approved this target.

Highlight: In 2022, Sopra Steria secured Gender Equality European & International Standard (GEEIS) accreditation, developed by ARBORUS and audited by Bureau Veritas Certification. This is an international standard that is recognised around the world. It is used to evaluate HR policies from a gender equality perspective based on a shared framework covering all business types and geographies. This accreditation recognises the Group's progress on gender equality over a period of many years.

In 2023, Italy also secured a new UNI:PdR 125 gender equality certification.

2.7.2. FOSTERING EMPLOYMENT AND RETENTION OF PEOPLE WITH DISABILITIES

The **disability policy** implemented within the Group aims to favour the recruitment and retention of people with disabilities through innovative initiatives in the areas of hiring, adapting the work environment, training and awareness.

The Group is committed to complying with local legislation, regulations and recommendations regarding employment of people with disabilities. As a member of the ILO Global Business and

Disability Network, an initiative run by the International Labour Organization (ILO), the Group also takes part in the sharing of best practices to improve the recruitment and induction of employees with disabilities around the world.

Differences in how disability is defined from country to country mean we were not able to collect consistent and comparable data at Group level in 2023.

Actions	2023 achievements
Fostering access to employment for people with disabilities	1,190 employees with a disability 93.5% of scope: Africa, Europe and India In France, the Group had 697 employees with disabilities of which 284 women (40.7%) and 151 people with disabilities were recruited over 2021-2023. Highlight in France: following the 2021-2023 company-level agreement promoting the employment of workers with disabilities, a further agreement was signed for the 2024-2026 period. Percentage of employees with a disability: 3.60% (vs 3.30% in 2022) 43.5% of scope: France.
Supporting employees with disabilities	Year-round plan to attend to the needs of employees with disabilities. More than 2,119 employees are currently receiving assistance in France. In 2023, over 740 employees with disabilities received support from <i>Mission Handicap</i> , the Group's disability task force.
Delivering training and awareness-raising to foster access to employment for people with disabilities	8,528 participants in training on disability-related topics 91.8% of scope (Europe, Asia, Africa) 11,915 participants in training and awareness-raising initiatives 93.3% of scope (Europe, Asia, Africa) 100% of recruiters trained in taking disability into account during the recruitment process 53 disability officers appointed by the joint committee to act as local representatives of <i>Mission Handicap</i> , the Group's disability task force.
Facilitating access to higher education for secondary school and university students	Supported 62 secondary school students as part of the HandiTutorat academic tutoring programme (more than 450 students have received support since 2013). 31 grants awarded to students with disabilities (annual programme) All grant applications received were approved.
Supporting the development of the sheltered employment sector	Facilitated inclusive purchasing: <ul style="list-style-type: none"> ■ procedure for purchasing from sheltered employers; ■ catalogue of suppliers in the sheltered employment sector; ■ partnered with the national UNEA network of sheltered employers; ■ all buyers trained in inclusive purchasing.
Encouraging innovation to make day-to-day life easier for people with disabilities	Challenge Innovation Awards: Two projects selected for the 2022 awards and led by employees Employees took part in fostering the emergence of solutions that improve day-to-day life and increase independence for people with disabilities

2021-2025 performance indicator target: Increase the proportion of employees with disabilities from 2.96% to 3.30%. **Target exceeded.**

New 2022-2025 performance indicator target: Increase the proportion of employees with disabilities from 3.30% to 3.50%. **Target exceeded.**

CORPORATE RESPONSIBILITY

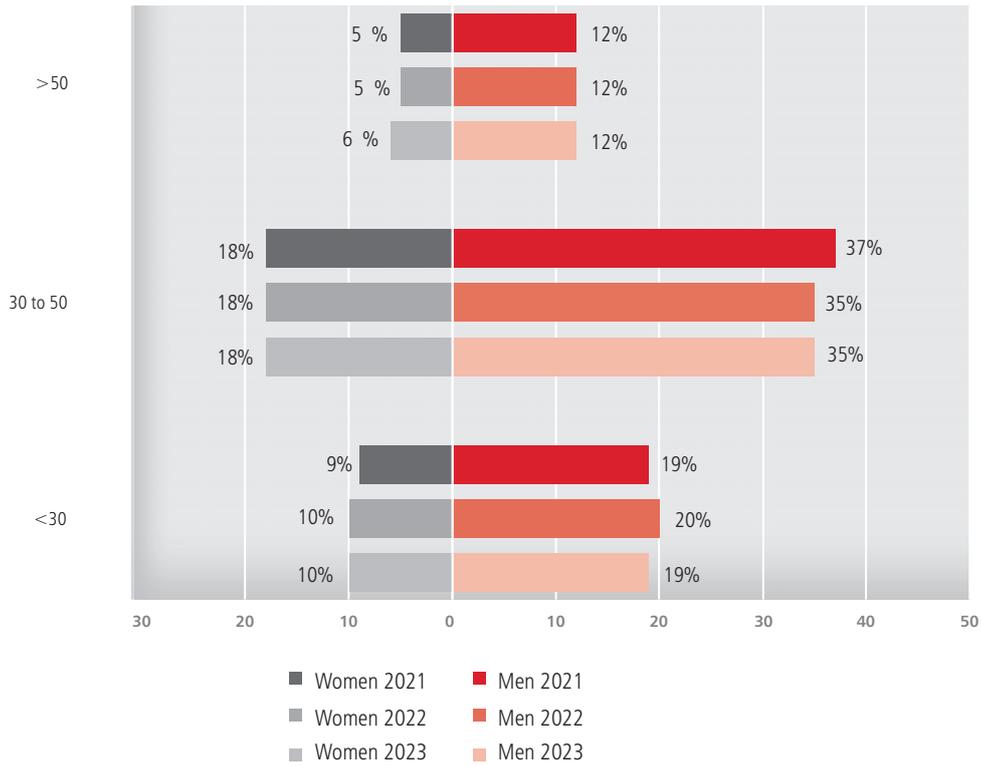
Social responsibility: a committed and responsible Group

2.7.3. ENSURING INTERGENERATIONAL DIVERSITY WITHIN THE GROUP

The intergenerational policy in place within the Group aims to attract talented young people while ensuring that different generations continue to be represented. The Group promotes knowledge and skills transfer – a key component of its intergenerational policy – by appointing a mentor for every new

recruit aged under 30. The age pyramid illustrated below shows a breakdown of the Group’s workforce (excluding acquisitions) by age. The distribution by age bracket is evenly balanced between under-30s and over-50s across the Group. Local differences chiefly reflect the nature of the Group’s main activities in each country.

AGE PYRAMID: 2021-2023 (EXCLUDING ACQUISITIONS)



Actions

Maintaining a balanced age representation

2023 achievements

29.1% of the workforce was under 30 years of age (compared with 30.0% in 2022) and 17.9% was over 50 (compared with 17.3% in 2022)

Facilitating the transition to retirement

Introduced a phased retirement system to facilitate the transition to retirement
 Retirement information sessions: 930 participants
 43.5% of scope: France

2.7.4. PROMOTING DIVERSITY AND ACCESS TO EMPLOYMENT FOR YOUNG PEOPLE

The **diversity and youth employability policy** implemented within the Group aims to ensure access to education for all and integrate young graduates into the world of work. This policy is in line with the principle of equal opportunity. It is geared towards

recruiting and developing young talent. The Group has undertaken the specific actions set out below, with a particular focus on young people from disadvantaged and rural areas.

Actions	2023 achievements
Providing career guidance: inform students about our business as soon as they enter secondary school	129 secondary school students from disadvantaged areas hosted for their fourth-year job shadowing experience (vs 547 in 2022) to learn about jobs in the digital sector and demystify algorithms, in partnership with the non-profit organisation Tous en Stage in France (43.5% of scope).
Reaching out and building relationships: help young people of secondary school age familiarise themselves with the business world	Highlight in India: Guidance, mentoring and academic support is available to students, as is help in preparing for exams. 141 mentors and sponsors to provide secondary school students with year-round support in France and India (55.7% of scope).
Fostering inclusion and access to employment: Foster inclusion and reintegration into employment for young people in long-term unemployment	249 young people helped back into work through tailored training focused on working in the digital sector. (220 in France and 29 in Tunisia) 37.3% women (commitment under the Numeum France "Manifesto for retraining women to work in the digital sector") 44.8% of scope: France and Tunisia.
Training and awareness-raising in non-discrimination	29,717 participants in training on non-discrimination-related topics in 2023 (vs 20,845 in 2022) 98% of scope: Africa, South America, Europe 100% of staff involved in recruitment in France trained in non-discrimination: participation in a mandatory module and awareness sessions on non-discrimination for operational recruiters.
Findings of the Great Place To Work survey	93% of employees (vs 93% in 2022) responding to the survey felt that "Staff are treated fairly irrespective of ethnic origin".

The Group runs **digital skills retraining programmes** tailor-made to help people in long-term unemployment back into work.

The Group has for many years undertaken a range of annual digital skills retraining campaigns aimed at people in long-term unemployment in France. These annual campaigns are run in partnership with employment support organisations such as Ensemble Paris Emploi Compétences (EPEC), the Pôle Emploi public employment centres and, more recently, non-profit organisation Diversidays. This organisation created the *Déclics Numériques* programme. This digital skills retraining programme is aimed at people in long-term unemployment from disadvantaged and rural areas. Sopra Steria participates in this programme by providing testimonials and offering permanent contract positions.

Highlight: Since 2018, the Group has been running a four-year retraining programme for jobseekers in Tunisia. Candidates recruited hold bachelor's degrees or equivalent and receive help towards obtaining a postgraduate engineering degree. They are put on permanent contracts at the outset of the programme and have access to individual support. The programme is mainly focused on providing scholarships to fully cover study costs and personalised mentoring to ensure successful integration. This approach is rounded out by a dedicated training plan.

In 2023, the first intake successfully completed the programme, with 29 engineers graduating, 44.8% of them are women.

Goal for 2023: Rerun initiatives and strengthen momentum at Group level.

CORPORATE RESPONSIBILITY

Social responsibility: a committed and responsible Group

2.7.5. PROMOTING AN INCLUSIVE WORKPLACE FOR LGBT+ EMPLOYEES

The **LGBT+ policy** in place within the Group is designed to ensure that every individual's uniqueness is respected. Specifically, the policy covers the following commitments:

- preventing all forms of discrimination linked to sexual orientation or gender identity;

- ensuring that all employees are free to be themselves and don't need to hide their sexual orientation or gender identity while at work;
- ensuring that all employees are treated equally irrespective of their sexual orientation and gender identity. Supporting employees who are victims of discriminatory speech or actions.

Actions	2023 achievements
Training and awareness-raising	Ran an in-house awareness campaign; set up a dedicated intranet space
Fostering in-house networks	In France, LGBT champions are on the lookout for instances of "LGBT phobia" In-house networks rolled out in Norway (146 members) and the United Kingdom (375 members)
Findings of the Great Place To Work survey	94% of employees responding to the survey felt that "Staff are treated fairly irrespective of sexual orientation"

2.8. Guaranteeing a quality working environment for our employees

Sopra Steria Group places people at the heart of everything it does. The Group's **workplace health and safety policy** aims in particular to safeguard the health and safety of each of its employees and ensure that everyone is treated with dignity and respect at work. This policy complies with regulatory requirements in each country where the Group is present. It forms part of a

preventive approach to occupational risks. It is also aimed at protecting employees' and subcontractors' health and safety as well as improving their working conditions. It contributes to workplace well-being at Group sites, client sites and remotely, and to work-life balance.

This policy of prevention and support is based on a systematic approach underpinned by an action plan and specific achievements:

Actions	2023 achievements
Training and awareness-raising to identify and safeguard against occupational risk and promote well-being at work	17,538 employees trained in health and safety issues as part of the TechCare programme (vs 18,042 in 2022) 78.5% of scope (Europe)
Providing employees with a psychological counselling and support unit that is independent and can be accessed anonymously, confidentially and free of charge at any time	Listening, support and psychological well-being unit rolled out across 94.0% of scope (Europe and India)
Providing employees (including expatriates) with protection covering travel and repatriation insurance	Global business travel assistance programme for employees, including expatriates. 100% of scope
Forming a network of stakeholders working in the field: social workers, nurses, occupational health staff, ergonomics specialists, advisors, managers, staff representatives, etc.	Stakeholder network: 100% of scope
Ensuring employees are satisfied with their pace of work	Remote working in place in all geographies: 2 to 3 days' remote working per week depending on the context Voluntary part-time working: 5.9% (vs 6.0% in 2022) Part-time working is never obligatory.
Managing teams supportively and valuing day-to-day work	Training programme to support managers (hybrid working) and available tools (practical guides, coaching, etc.) 95% (vs 95% in 2022) of employees responding to the survey felt that "Safety conditions are appropriate".
Findings of the Great Place To Work survey	88% (vs 88% in 2022) of employees responding to the survey felt that "I can take leave when I consider it necessary".

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

- **health and safety** to safeguard against physical and psychological risks: Fire safety, what to do in the event of an accident, screen work, preventing psychosocial risks, etc.;
- **well-being at work** to guarantee a healthy work environment, encourage employees to engage in physical activity and sport, take care of themselves and others, and manage their emotions through a range of offerings, from relaxation, ergonomics and yoga workshops to webinars on ways to protect themselves from stress, sedentary behaviours, screen time and repetitive movements, as well as guidance on learning how to switch off;

- **supporting new hybrid working patterns:** Remote management, managing employees on-site, etc.

This programme has been strengthened in France with the addition of the "Prevention passport", which consists of five e-learning courses on identifying and preventing high-risk situations. The five topics covered are road safety, screen work, fire safety, risk prevention and psychological risks.

Highlight 2023: Sopra Steria participates in the *Working with Cancer* initiative and is committed to supporting employees facing illness. The goal is to foster a healthy and supportive working environment where those facing serious illness feel able to talk about their situation, if they so wish, to enable the Group to better support them. Sopra Steria adopts a proactive stance in this area and has taken preventive steps and action to support employees with solutions tailored to their needs.

Group Indicators	2020	2021	2022	2023
Absenteeism rate (%)	N/A*	2.7	2.8	2.4
Lost time injury frequency rate (LTIFR)	N/A*	0.12	0.15	0.27
Total recordable injury frequency rate (TRIFR)	N/A*	0.21	0.41	2.95

*N/A: Not available.

81.1% of scope: Germany, Belgium, Côte d'Ivoire, Denmark, United Arab Emirates, Spain, France, Morocco, Norway, Poland, United Kingdom, Senegal, Switzerland, Tunisia.

Indicators: France	2020	2021	2022	2023*
Absenteeism rate (%)	2.5	2.7	3.1	2.5
Occupational illnesses (number)	2	2	1	1
Frequency rate of workplace accidents	1.26	0.89	1.24	2.62
Severity rate of workplace accidents	0.013	0.013	0.017	0.047

*43.5% of scope: France

Target for 2024: Continue to roll out the TechCare programme.

2.9. Maintaining constructive labour relations

Labour relations are a key driver of performance for an economy in support of an inclusive collective underpinned by the Group’s values. The Group’s adhesion to the UN Global Compact is in keeping with its commitment to uphold freedom of association and recognise the right to collective bargaining, in line with the principles of the ILO’s eight fundamental conventions.

Sopra Steria seeks to implement measures intended to improve professional relations between the company and its employees even in countries that do not have an institutional framework governing the recognition of employee representatives’ status. Non-discrimination policies and procedures are implemented with regard to employee representatives.

Against this backdrop and in accordance with legislation in force in each country where the Group operates, Sopra Steria is committed to establishing constructive dialogue with employee representatives regarding labour relations. This dialogue covers matters relating to corporate strategy and the company’s business, financial and employee policy.

In the event of a reorganisation project, Group companies place a priority on taking responsible action to support change and guide transformation, in collaboration with employee representatives. Along these lines, companies can put in place a range of support and professional development measures, including mobility and training opportunities.

The initiatives brought about by collective bargaining increase employees’ sense of belonging and improve working conditions, ensuring that all staff are committed to the corporate plan and that the challenges posed by digital transformation are met.

The Group supports and advocates these principles in its code of ethics, available on the Group website and thus accessible to all stakeholders.

Responsibility for labour relations in each country lies with the Chief Executive Officer and the HR Director. They are responsible for:

- holding regular updates with representatives of management and staff to respond to employee expectations;
- putting in place all bodies required by legislation in force in their country.

Collective agreements	2023 achievements
Agreements signed (number)	36 foundational labour agreements signed and implemented in 2023 (vs 48 in 2022).
Agreements in force (number)	364 agreements in force in 2023 (vs 360 in 2022).
Scope covered by a company-wide agreement	78.5% of employees in 2023 (vs 72.1% in 2022).

In Europe, agreement was reached in 2022 to create a European Works Council (EWC) for the Group. The EWC was set up in 2023 as a strategic forum for employee representatives and labour relations at the European level. Its goal is to ensure that employees in European Union and European Economic Area countries receive the information to which they are entitled and are duly consulted on

issues of a cross-border nature. It met twice in 2023.

Target for 2024: Maintain momentum on constructive labour relations to support the Group’s development, successfully implement new agreements and establish the European Works Council, appointing members from each eligible country.

3. Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Climate change is one of the biggest challenges facing humanity. As such, governments, businesses and civil society must work together to protect future generations.

The European Union has responded to the United Nations appeal aimed at keeping global warming below 1.5°C by passing a law that includes a requirement to achieve a net-zero emissions economy by 2050.

As a European group and major player in the digital and tech sectors, over the past ten years Sopra Steria has focused its environmental policy and programme of action on protecting the environment. This programme covers reducing greenhouse gas emissions, contributing to the circular economy, taking account of biodiversity and engaging with stakeholders along the Group's entire value chain. Sopra Steria aims to ensure that environmental best practice is integrated into the Group's operations, services delivered to clients and supply chain. The Group has for several years been a leader on climate action and environmental protection.

Sopra Steria is committed to making climate action and environmental sustainability part of its standard behaviour and actions, using digital technology as a catalyst for the development of solutions capable of playing a proactive role in creating a sustainable world for all.

Through our environmental roadmap, we are directly or indirectly contributing to the following SDGs: 6, 7, 8, 9, 11, 12, 13, 14, 15 and 17.

3.1. Environmental strategy

Sopra Steria endorses UN objectives and those set by the EU supporting the transition to a net-zero emissions economy by 2050. The Science Based Targets initiative (SBTi) validated the Group's medium- and long-term targets for reducing GHG emissions from direct activities. Results against these targets are independently audited every year. The Group is also a participant in the UN's Climate Neutral Now programme in relation to its direct activities (offices, data centres and business travel) and achieved Climate Neutral Now certification for this scope.

3.1.1. KEY MILESTONES IN THE GROUP'S ENVIRONMENTAL POLICY

2012	Certified offsetting of GHG emissions from business travel
2013	First listed company in France to be awarded a CDP Climate Change score of 100A
2015	Certified offsetting of GHG emissions from direct activities arising from business travel, offices and on-site data centres
2017	Group greenhouse gas emissions reduction targets aligned with 2°C approved by SBTi
2019	Group greenhouse gas emissions reduction targets aligned with 1.5°C approved by SBTi
2020	Joined the UN's Climate Neutral Now programme Certified offsetting of greenhouse gas emissions from the Group's office and data centres via afforestation projects with a positive impact on biodiversity and local development
2021	Integration of business travel offsets into the UN's Climate Neutral Now programme . Offsetting of GHG emissions from offices, data centres and business travel through afforestation projects
2022	CDP Climate Change A List for the sixth year running SBTi Net-Zero 2040 targets submitted to SBTi for approval in accordance with the new long-term standard
2023	Approval of the Group's new SBTi Net-Zero 2040 targets. Energy Savings Plan: reduction of energy consumption in offices by 20% in 2023 compared with 2021, exceeding the original target of -10%. CDP Climate Change A List for the seventh year running.

3.1.2. ADOPTION OF TCFD AND CDSB RECOMMENDATIONS AND SCENARIO ANALYSIS

Sopra Steria continues to improve its environmental disclosures, reporting on its governance, strategy, risk management (including both risks and opportunities) and its policy's metrics/targets, in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Sopra Steria uses the framework developed by the CDSB (Climate Disclosure Standards Board, recently consolidated into the International Financial Reporting Standards Foundation) to demonstrate compliance with TCFD recommendations. This information is set out in the SDG/

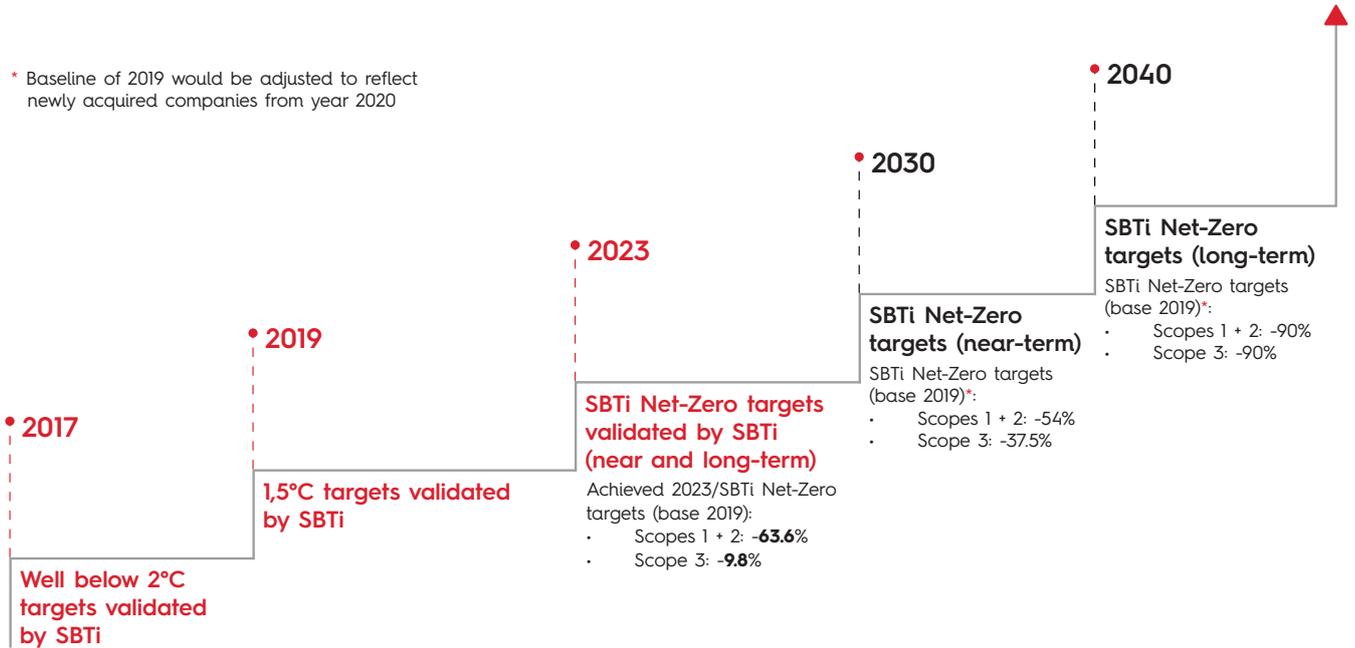
Global Compact/GRI/TCFD-CDSB cross-reference table (pages 89-91).

Sopra Steria has analysed the consequences of two climate scenarios, in both qualitative and quantitative terms: the Sustainable Development Scenario (SDS) developed by the International Energy Agency (IEA), which is aligned with the Paris Agreement; and the RCP 8.5 "business as usual" scenario developed by the Intergovernmental Panel on Climate Change (IPCC).

3.1.3. PROGRESS TOWARDS MEETING THE LONG-TERM TARGET OF NET-ZERO EMISSIONS

TRAJECTORY TOWARD NET-ZERO EMISSIONS

Key milestones on the way to achieving SBTi’s long-term net-zero emissions targets.



For over 10 years, Sopra Steria has worked on reducing emissions from its direct activities (offices, data centres and business travel). Since 2017, Sopra Steria’s programme of actions has covered its entire value chain (Scope 3 including purchases of goods and services – a category that accounts for over 80% of all emissions in this scope).

SBTi unveiled its first Net-Zero Standard at COP26 in Glasgow in late 2021. Sopra Steria was one of the companies invited to test the new standard. Since being actively involved in this testing, in 2022

the Group submitted its long-term 2040 net-zero emissions target, covering its entire value chain (with a maximum capped at 10% carbon offsets in 2040), to SBTi for approval. Sopra Steria will also continue to participate in the UN’s Climate Neutral Now programme in relation to its direct activities (offices, data centres and business travel). In 2022, the Group achieved Climate Neutral Gold status for the “Measure” and “Reduce” steps and Silver status for the “Contribute” step. The Group’s objectives and targets are summarised below:

TARGETS

SBTi trajectory	2019	2021	2022	2023	2030	2040
	Results			Targets		
Target 1* : Reduce absolute GHG emissions from Scopes 1 and 2 (baseline: 2019)			-43.7%	-63.6%	-54%	-90%
Past target : Reduce GHG emissions per employee (Scopes 1, 2, 3-6 and 3-8) (baseline: 2015)	-36.7%	-83.5%	-75.7%	-74.5%		-85%
Target 2 : Reduce absolute GHG emissions from Scope 3 (baseline: 2019)			-14.1%	-9.8%	-37.5%	-90%

* The annual reduction in emissions intensity is the same for the new SBTi Net-Zero targets as it was for the previous SBTi targets.

SBTi targets set and validated in 2019 (long-term, 1.5°C-aligned): Reduce Scope 1 and 2 emissions per employee in Categories 6 (business travel) and 8 (upstream leased assets: off-site data centres) by 85 % and Scope 3 emissions per employee in Categories 6 (business travel) and 8 (upstream leased assets: off-site data centres) by -85 % by 2040 (baseline: 2015).

SBTi Net-Zero targets validated in 2023

■ Short-term targets:

- reduce absolute emissions from Scopes 1 and 2 (offices and on-site data centres) by 54% by 2030 (baseline: 2019),
- reduce absolute Scope 3 emissions (business travel, off-site data centres, supply chain, etc.) by 37.5% by 2030 (baseline: 2019).

■ Long-term targets:

- reduce absolute emissions from Scopes 1 and 2 (offices and on-site data centres) by 90% by 2040 (baseline: 2019),
- reduce absolute Scope 3 emissions (business travel, off-site data centres, supply chain, etc.) by 90% by 2040 (baseline: 2019),
- reduce the remaining 10% of emissions from across the entire value chain by offsetting carbon emissions to achieve the Net-Zero target in 2040.

The following activities within the Group's environmental programme are aimed at achieving the above targets at a high level:

ACTION PLANS

Action plans	Scope 1	Scope 2	Scope 3					
			3-1 (Products and services purchased)	3-3 (Fuel- and energy-related activities) + 3-13 (Tenants)	3-5 (Waste: WEEE, paper, cardboard, plastic, metal, water)	3-6 (Business travel)	3-7 (Commuting and remote working)	3-8 (Leased assets: Off-site data centres)
Energy efficiency of buildings and data centres	X	X		X				X
Energy performance of IT equipment and extending equipment life/Use of collaborative tools	X	X		X				X
Climate Neutral Now certification of offices, data centres and business travel	X	X	X				X	X
Renewable energy (direct green tariff, Guarantees of Origin, I-RECs and REGOs) and renewable energy production ⁽¹⁾		X	X	X				X
Recycling of paper and cardboard waste and WEEE					X			
Internal shadow carbon price for all business travel, particularly flights and personal cars							X	
Fleet including electric and hybrid vehicles								X
Sustainable mobility allowance to promote cycling and carpooling/Bicycle mileage allowance/Bicycle shelters/Carpooling/Reserved carpool parking								X
Training purchasing staff in engagement and collaborative working: Developing dedicated training plans (webinar series) to train buyers in the Group's sustainable purchasing methodology				X				
Planning of specific measures to address the highest-emission categories of purchases				X				
Developping approaches to systematically take into account sustainability when selecting suppliers and making purchasing decisions				X				
Selecting equipment and software providers in relation to opportunities to work together on lowering carbon emissions				X				
Using purchasing instruments (contract terms, action plans, supplier roadmaps) to make suppliers accountable for lowering carbon emissions				X				
Engaging suppliers (webinar, EcoVadis carbon module): Involving key suppliers (representing around 50 % of residual emissions from the Group's supply chain) in the carbon reduction effort by disclosing their emissions				X				
Improving the measurement of actual emissions data from the supply chain				X				
Sustainability Linked Loan Facility ⁽²⁾	X	X					X	X

⁽¹⁾ Solar energy injected into the grid (India)

⁽²⁾ Sustainability Linked Loan Facility: Sopra Steria Group's revolving credit facility (RCF), secured in 2022, with a margin that is linked to the annual KPI on GHG emissions reduction per employee. The bonus which the bank pays if the KPI is achieved, and the penalty that Sopra Steria must pay if it is not, are allocated to technology projects that serve to reduce the carbon footprint of one or more activities.

3.2. Seven priority areas of action

3.2.1. SEVEN PRIORITY AREAS OF ACTION: ENVIRONMENTAL POLICY

The Group's environmental strategy is supported by a policy broken down into seven priority areas of action:

1. Rolling out ISO 14001 certification of the implementation of the Environmental Management System (EMS), which provides a framework for the Group's policy and environmental priorities;
2. Optimising the use of resources – especially energy – in our operations and contributing to the circular economy by extending equipment lifespans and through improved waste management, notably for waste electrical and electronic equipment (WEEE);
3. Increasing the proportion of renewable energies in the electricity we use, with the aim of having at least 95% of electricity use covered by renewables;
4. Reducing direct greenhouse gas emissions from offices, data centres and business travel, as well as reducing indirect emissions;
5. Committing to protect biodiversity, transparently report on the impact of the Group's activities on biodiversity, take the necessary steps to protect biodiversity whenever possible in the course of the Group's business, help raise awareness of this issue, advise public- and private-sector bodies and work with local communities on tangible projects;
6. Ensuring the involvement and contribution of the entire value chain (employees, clients, suppliers, partners, etc.) in the continuous improvement process;
7. Embedding environmental concerns into the value proposition (digital environmental sustainability, sustainable IT, development of products, solutions and services reducing the impact of business activities on the environment and/or fostering the emergence of new, more sustainable development models).

To strengthen its policy and the associated continuous improvement process, Sopra Steria has chosen to work with top-tier international organisations whose aim is to mobilise businesses, states, NGOs and civil society to take action to prevent climate change.

3.2.2. SUMMARY OF GREENHOUSE GAS EMISSIONS BY SCOPE

The following table summarises the Group's GHG emissions by scope and category. The table also sets out the reasons why some categories are not applicable.

SUMMARY OF GREENHOUSE GAS EMISSIONS BY SCOPE

Scope	Category	2015		2019		2021		2022		2023	
		Emissions (tCO ₂ e)	%	Emissions (tCO ₂ e) ³	%	Emissions (tCO ₂ e)	%	Emissions (tCO ₂ e)	%	Emissions (tCO ₂ e)	%
Scope 1 (Offices and on-site data centres)	Diesel, gas	2,237	0.79%	2,664	0.84%	2,526	0.59%	1,952	0.35%	1,216	
	Direct fugitive emissions	N/A	0.60%	2,048	0.38%	1,124	0.41%	1,355	0.27%	924	
Scope 2 (Offices and on-site data centres)	Electricity, district heating	15,724	0.51%	1,724	0.21%	627	0.12%	398	0.07%	252	
	3-1. Purchases of goods and services (upstream)	N/A	65.28%	221,311	86.46%	259,011 ¹	81.13%	269,837 ²	82.25%	285,988 ²	
	3-3. Emissions arising from energy not included in Scopes 1 and 2 (upstream)	N/A	1.61%	5,464	1.48%	4,439	1.36%	4,539	1.10%	3,822	
	3-5. Waste: WEEE, paper and cardboard, plastic, metal, water (upstream)	N/A	0.02%	78	0.01%	42	0.01%	45	0.01%	44	
Scope 3	3-6. Business travel (upstream)	32,005	10.12%	34,310	2.32%	6,957	4.16%	13,826	5.29%	18,406	
	3-7. Employee commuting and remote working (upstream)	N/A	19.70%	66,778	7.25%	21,716	10.84%	36,039	9.46%	32,895 ⁵	
	3-8. Off-site data centres (upstream)	1,227	0.37%	1,250	0.05%	141	0.06%	191	0.03%	108	
	3-13. Tenants (downstream)	N/A	0.15%	494	0.05%	151	0.21%	699	0.06%	204	
	3-15. Investments (downstream) ⁴	N/A	0.85%	2,892	0.95%	2,837	1.12%	3,720	1.10%	3,835	
SOPRA STERIA'S CARBON FOOTPRINT TOTAL		51,193	100%	339,012	100%	299,570	100%	332,601	100%	347,694	

⁽¹⁾ Results for 2021 and 2022 relating to emissions in the supply chain (Scope 3-1, purchases of goods and services) include 100% data from financial elements for the first time, thus providing a more accurate assessment compared with the results for prior years, which were partly based on estimates. This is the reason for the differences between 2021 and 2020 data. All data categories covering

⁽²⁾ The method was improved in 2022 by including actual emissions factors from some of our key suppliers. With the former ADEME method, we would have had 277,344 tCO₂e in 2022 and 296,226 tCO₂e in 2023.

⁽³⁾ Recalculated tCO₂e values (including new acquisitions in 2019) published by CDP in 2020 for Scopes 1, 2, 3-5 and 3-6 respectively are as follows: 4,719, 1,857, 296, 34,697. For Scope 3-1, the recalculated value using an improved method is 270,835 tCO₂e. The calculated value for Scope 3-15, which was not previously taken into account, is 2,892 tCO₂e.

⁽⁴⁾ In 2023, Sopra Steria held a 31.96% stake in Axway. Scope 3, Category 13: Emissions arising from investments correspond to Axway's emissions as a tenant of office space belonging to Sopra Steria, and Sopra Steria's share of Axway's other emissions is also reported under this indicator (Scope 3, Category 15). We estimated that Axway had 12,000 tCO₂e of GHG emissions for Scopes 1, 2 and 3 (upstream). Accordingly, emissions relating to Sopra Steria amounted to 3,835 tCO₂e (31.96% * 12,000 tCO₂e).

⁽⁵⁾ Remote work-related emissions represent the following amounts for the following scopes: Group: 2,052.1 tCO₂e

Scope	Reason for exclusion	Category	Reason for exclusion
Scope 3 Excluded subcategories	Included in other scopes	3-2. Property, plant and equipment (upstream)	Emissions arising from capital purchases are included in Subcategory 1 of scope 3
		3-4. Goods transport (upstream)	Included in Subcategory 1 of Scope 3
		3-9. Goods transport (downstream)	Sopra Steria's operating activities do not require downstream transport or distribution of goods
	Non-material for Sopra Steria	3-10. Processing of sold products (downstream)	Sopra Steria does not sell processed products
		3-11. Use of sold products (downstream)	Emissions arising from the use of products sold by Sopra Steria are non-material
		3-12. End of life of sold products (downstream)	Emissions arising from end-of-life processing of products sold by Sopra Steria are non-material
		3-14. Franchises (downstream)	Sopra Steria does not own any franchises

3.3. Climate change risks and opportunities

3.3.1. INTRODUCTION

Sopra Steria complies with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) by taking into account the potential effects of climate change on the Group's activities and ensuring a sustainable climate change mitigation and adaptation strategy is in place.

Analysis of the effects of climate change is incorporated into annual updates of the Group's overall risk mapping. However, because the nature of the Group's business, the variety of sectors in which it operates and its programme of preventative and mitigating actions limit its exposure to such risks, it does not include climate change amongst key residual risks in its three-year risk map set out in Section 1, "Risk factors", of Chapter 2 of the 2023 URD (pages 40-46).

3.3.2. IDENTIFICATION AND ANALYSIS OF ENVIRONMENTAL RISKS AND OPPORTUNITIES

Management of environmental risks

At Sopra Steria, risks may be identified by any employee, manager, outside individual or organisation. The Country/Entity Risk Officer is responsible for managing and supervising the identification and assessment of specific risks, while the Chief Risk Officer, who sits within the Group Internal Control and Risk Management Department, manages the risk management process as a whole.

Each year, the Group's Corporate Responsibility and Sustainable Development (CR&SD) Department and Internal Control and Risk Management Department review and update the Group's risk mapping, which categorises the key risks facing the Group according to their potential financial impact and likelihood of occurrence. They also review the risk management process and methodology during the first quarter of each year. This risk analysis takes into account the specific characteristics of the Group's industry sector as well as those of its suppliers, partners and clients in order to identify potential repercussions for Sopra Steria.

Once a risk has been identified and recorded, it is assessed locally (by the relevant site, business unit or function) to confirm its validity and potential impact. The assessment process helps identify the options available for mitigating or, in some cases, eliminating a risk to the site, business unit, function or country in question and/or the Group.

Management of environmental opportunities

In the same way as for risks, opportunities of benefit not only to Sopra Steria but also to its clients, partners and the wider community may be identified by any employee, manager, outside individual or organisation.

The relevant country or business unit director is responsible for managing the process for identifying opportunities, under the overall responsibility of the Country CEO and, at Group level, where applicable, under the overall responsibility of the Executive Committee Director. Once an opportunity has been identified and recorded, it is assessed by the local entity's management so as to describe it and determine its potential strategic and financial impact. Through the aforementioned assessment process, all identified opportunities are centralised and prioritised and a dedicated action plan is put in place to realise the potential benefits.

Summary of environmental risks and opportunities

Risks and opportunities associated with climate change are identified, categorised and presented in accordance with the guidelines issued by the Task Force on Climate-Related Financial Disclosures (TCFD), with physical risks being distinguished from transition risks. The gross risks, i.e. those that do not take into account preventive measures or remedial measures implemented by the Group, are assessed in light of their time horizon, likelihood of occurrence and severity of impact.

The assessment scale used in the following tables mirrors that used by the CDP (with four timescales, nine likelihood levels and six inherent impact levels).

Sopra Steria publishes the details of our analysis of our environmental risks and opportunities annually in our disclosure to the CDP.

MATERIAL RISKS IDENTIFIED

Risk subcategory	Gross risk description	Time horizon, probability and gross impact	Risk control measures
Transition risk			
Market	If the Group's portfolio of offerings in response to climate change were found to be inadequate, this could damage the Group's reputation, entail the loss of business opportunities and possibly, in the medium term, result in revenue being lost to more innovative competitor offerings. This risk could result in a lack of interest in services and solutions that do not contribute sufficiently to helping clients transition to net-zero emissions.	<ul style="list-style-type: none"> ■ Time horizon: Medium term ■ Inherent likelihood: Highly probable ■ Inherent impact: High 	<ul style="list-style-type: none"> ■ Working with market analysts and academics (e.g. by including climate specialists on the Group's Corporate Responsibility Advisory Board) ■ Participating in external business and technical forums (UN Global Compact, TechUK, etc.) ■ Internal communications to inform and educate employees about market developments ■ Partnerships to develop new climate-friendly products and services (see Section 3.5. "Including environmental sustainability in our service offering", pages 56-57)
Emerging regulations	The growing number and diversity of environmental regulations concerning non-financial disclosures could give rise to compliance risk, with negative repercussions for the Group's reputation among its stakeholders, particularly investors and analysts.	<ul style="list-style-type: none"> ■ Time horizon: Medium term ■ Inherent likelihood: Fairly likely ■ Inherent impact: Medium/Low 	<ul style="list-style-type: none"> ■ The Group's risk identification process and Environmental Management System (EMS) monitor and track compliance with emerging regulations. ■ Maintaining a network of digital sustainability officers within each vertical and entity in France to carry out monitoring and raise awareness (among employees, clients and suppliers) ■ Participating in forums run by digital services industry bodies (Green Tech Forum etc.) ■ Net-Zero trajectory out to 2040: Controlling the Group's carbon emissions (detailed in Section 3.1.3. "Progress towards meeting the long-term target of net-zero emissions" pages 42-43)
Reputation	Difficulties achieving the trajectory for shrinking the Group's environmental footprint or demonstrating, through external recognition, the Group's ability to help its clients achieve their trajectories could cause long-term harm to the Group's credibility, notably among existing and prospective employees, partners and clients, investors and investment banks.	<ul style="list-style-type: none"> ■ Time horizon: Medium term ■ Inherent likelihood: Unlikely ■ Inherent impact: High 	<ul style="list-style-type: none"> ■ Systematically taking on board feedback from clients and other stakeholders when monitoring projects and during interactions ■ Involving purchasing clients in Executive Committee meetings on environmental issues ■ Securing publicly recognised forms of accreditation: CDP A-List, EcoVadis Platinum, Financial Times European Climate Leader (ranked seventh out of 400 companies), INR responsible digital technology certification. ■ As far as possible, the Group is committed to going beyond regulatory requirements through initiatives (extending ISO 14001 certification, raising employee awareness, offering training programmes, engaging suppliers, developing innovative client solutions, making an active contribution to its ecosystem, etc.).

CORPORATE RESPONSIBILITY

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Risk subcategory	Gross risk description	Time horizon, probability and gross impact	Risk control measures
Physical risks			
Acute physical risks	The increasing incidence of extreme weather events (heat waves, flooding, storms) could have adverse health effects, reduce productivity and/or cause disruption for the Group's suppliers, particularly utilities and hosting providers.	<ul style="list-style-type: none"> ■ Time horizon: Short term ■ Inherent likelihood: Highly probable ■ Inherent impact: Medium 	<ul style="list-style-type: none"> ■ Sopra Steria performs audits of its sites and ensures that all sites have the equipment needed to cope with the effects of climate change ■ Maintaining a monitoring system to detect events as early as possible ■ Employees are equipped with the collaborative technologies and skills they need to be able to log on wherever they are ■ Spreading production across a large number of sites and duplicating telecoms networks to ensure continuity of service

The environmental challenge also gives rise to opportunities for businesses to innovate. The digital sector must work to develop solutions that reduce, avert or counter this risk. Sopra Steria is exploring the opportunities set out in the table below:

OPPORTUNITIES

Opportunity subcategory	Description of the gross opportunity	Time horizon, probability and gross impact	Steps taken to realise opportunity
Products and services			
Developing our responsible offering to meet growing demand	The many incentives to take action for the climate will undoubtedly steer markets towards products and services with a smaller environmental footprint. It is important that Sopra Steria pursue this trajectory by developing offerings related to responsible digital technology, and digital technology in support of climate transition, that meet emerging client needs.	<ul style="list-style-type: none"> ■ Time horizon: Short term ■ Inherent likelihood: Certain ■ Inherent impact: Medium 	<ul style="list-style-type: none"> ■ See description of available offering relating to digital sustainability, section 3.5. "Including environmental sustainability in our service offering", pages 56-57
Diversification of economic activities	Sopra Steria's ability to incorporate sustainable development into the solutions and services it offers its clients, based on the same practices as those advocated internally, has given rise to significant opportunities to diversify its client commitments and win new contracts.	<ul style="list-style-type: none"> ■ Time horizon: Medium term ■ Inherent likelihood: Certain ■ Inherent impact: Medium/Low 	<ul style="list-style-type: none"> ■ Described in the section on offerings, section 3.5. "Including environmental sustainability in our service offering", pages 56-57 ■ Dedicated employee training and awareness campaigns on issues such as, for example, eco-design ■ Involving employees in dedicated Taxonomy working groups to help identify eligible and/or aligned projects ■ Dedicated quarterly responsible digital technology workshops with digital sustainability officers ■ Secured Level 1 <i>Numérique Responsable</i> (responsible digital technology) certification
Developing the Group's responsible offering in partnership with suppliers	Sopra Steria is not content to merely assess suppliers' performance in relation to the climate and the environment; the Group also seeks opportunities to work with its suppliers to develop business opportunities relating to sustainable development that could benefit all involved parties and enhance their brands.	<ul style="list-style-type: none"> ■ Time horizon: Short term ■ Inherent likelihood: Certain ■ Inherent impact: Medium/Low 	<ul style="list-style-type: none"> ■ Described in the section on offerings, section 3.5. "Including environmental sustainability in our service offering", pages 56-57 ■ Working with suppliers to develop joint offerings (e.g. Hackathon run jointly with SAP) ■ Securing a syndicated loan to finance a project related to sustainable development

3.4 Optimising resource consumption and reducing greenhouse gas emissions

Sopra Steria's net-zero emissions programme focuses primarily on optimising resource consumption and reducing greenhouse gas emissions from the Group's direct and indirect activities. The division between direct and indirect emissions was maintained for the environmental impact of the Group's business activities in financial year 2023, as required for targets previously validated by the SBTi, given that the period under review was the transition year to the new targets set out under the SBTi's Net-Zero programme.

The Group has a high level of control over emissions from direct activities but less so over emissions from indirect activities.

3.4.1. DIRECT ACTIVITIES

The environmental impact of our direct activities derives from business travel by Group employees, as well as energy and water consumption in our offices and on- and off-site data centres, and our refrigerant leaks. Sopra Steria reduced the emissions from its global direct activities by 74.5% per employee in 2023 compared to 2015. This reduction is close to the previous SBTi III target of achieving an 85% reduction in greenhouse gas emissions per employee (Scopes 1, 2, 3-6 and 3-8) between 2015 and 2040. The emissions intensity of our global direct activities in 2023 was 0.37 tCO₂e per employee.

Minimising energy and water consumption in our offices and data centres, and reducing their emissions

Achieving a low-energy, low-water real estate portfolio

The following measures have been taken to help cut energy and water consumption at our offices and data centres:

- selection of new offices built to the highest environmental standards (BREEAM, HQE, LEED);
- selection of new environmentally certified IT equipment (Energy Star® 7.0, EPEAT® Gold);
- use of data centres with an effective cooling system and a low PUE (Power Usage Effectiveness), such as Oslo Basefarm (1.2) and Oslo Digiplex (1.4). The Group is aiming to achieve an average PUE at its data centres of 1.5 by 2028 and 1.1 by 2033.

Sopra Steria selects buildings that meet the highest levels of environmental performance:

- **Oslo City:** To support its expansion, Sopra Steria in Norway has secured additional office space in Oslo. The Oslo City building is certified BREEAM® NOR Excellent.
- **Powerhouse Brattørkaia, Trondheim:** Certified BREEAM® Outstanding, Powerhouse Brattørkaia has been occupied by Sopra Steria since 2019 and was extended in 2023. This energy-plus building not only meets its own needs, it also provides renewable energy to neighbouring buildings as well as electric buses, cars and boats through a local microgrid. Thanks to its strategic location, the building enjoys optimum solar exposure. The roof and the upper portion of the façade are covered with nearly 3,000 square metres of solar panels positioned to maximise solar energy capture. The building also makes use of a range of technologies to minimise day-to-day energy consumption.
- **Rennes Zen:** Sopra Steria moved into its new offices in Cesson-Sevigné, near Rennes, in late November 2023. Rennes Zen is certified BREEAM® Very Good.

Ramping up the roll-out of the Environmental Management System (EMS)

The Group's Environmental Management System helps optimise resource consumption, including in particular energy and water consumption.

The Group has secured ISO 1400 certification in most countries where it operates: 2015: Denmark, France, Germany, India, Italy, Norway, Poland, Spain, Sweden and the United Kingdom. In France, ISO 14001 certification audits will be carried out at the Roanne and Aix sites in March 2024.

Energy Savings Plan

Sopra Steria has committed to reduce its energy consumption in its offices by 10% by 2023 (baseline: 2021) by following the guidelines laid down in the French Government's Energy Savings Plan. This plan is aligned with the Group's long-term greenhouse gas emissions trajectory. In line with the Energy Savings Plan, Sopra Steria has committed to abide by three key priorities:

- 1) **Heating:** Lowering the temperature in our offices. Each country sets its own target:
 - for instance, UK sites close for 48 hours at Christmas,
 - a regulatory requirement has been adopted in France and Italy whereby heating must be set no higher than 19°C,
 - an awareness campaign has been run in Spain and an employee competition at the Latitude site in France;
- 2) **Lighting:** Limiting lighting to what is strictly necessary and adapting it to activity levels in offices:
 - all sites in the United Kingdom, Italy and Switzerland have switched over to LED lighting,
 - motion sensors have been installed in Poland and Scandinavia,
 - in France, building managers monitor the overall use of lighting;
- 3) **Using IT tools:** Applying rules for tool use and data storage:
 - dynamic display screens are switched off in communal areas in Benelux, India and Poland,
 - an awareness campaign has been run at all Group sites.

Thanks to the substantial efforts made at all Group sites and to governance arrangements put in place to abide by the Energy Savings Plan, Sopra Steria has managed to reduce Group-wide energy consumption in its offices by 20% in 2023 compared with 2021, exceeding the original target of a 10% reduction.

Each country set its own target to contribute to the overall Group target of a 10% reduction. For example, the United Kingdom set a target of reducing energy consumption in offices by 15% in 2023 compared with 2021, achieving a 48% reduction.

Having exceeded its original target, Sopra Steria renewed its commitment to achieve an overall reduction in consumption.

CORPORATE RESPONSIBILITY

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Monitoring water consumption in the workplace

Sopra Steria monitors water consumption so as to minimise leaks and waste. This is particularly the case in India, where the Group monitors, for example, the amount of water coming into and leaving all of our sites. To avoid waste, aerators – i.e. taps that reduce water flow by adding air – are installed, as well as sensor taps at all Indian sites. The Noida and Chennai offices have water treatment plants where wastewater is treated by a third party and used to water gardens and flush toilets.

Thanks to these actions, and some site closures, Sopra Steria reduced overall energy consumption (diesel, gas, district heating, electricity) in our offices and on- and off-site data centres per employee by 44% between 2019 and 2023. In addition, as the Group's actions helped improve both its visibility over water consumption and its control of leaks in its offices, the increase in consumption as a result of employees returning to work on its premises was kept in check.

In 2023, work on formulating a Group water policy was set in motion. This policy will be introduced over a period out until 2025.

RESOURCE CONSUMPTION – DIRECT ACTIVITIES

Indicators	Target	2019	2021	2022	2023
Energy use in offices					
Absolute consumption (MWh)		73,126	58,638	54,476	44,861
Consumption per employee (MWh/employee)		1.62	1.25	1.10	0.80
Energy use at on-site data centres					
Absolute consumption (MWh)	Reduce energy consumption per employee; in France, reduce absolute energy consumption at commercial premises by 40% by 2030 (in accordance with the ELAN law) ⁽¹⁾	9,063	8,467	6,799	6,057
Consumption per employee (MWh/employee)		0.20	0.18	0.14	0.11
Energy use at off-site data centres					
Absolute consumption (MWh)		16,621	15,461	15,558	16,956
Consumption per employee (MWh/employee)		0.37	0.33	0.31	0.30
Renewable energy use					
Using renewable energy for electricity consumption at offices and on-site data centres	Increase the proportion of the Group's electricity consumption (at offices and on-site data centres) from renewables to over 85%.	90.0%	99.2%	99.3%	99.4%
Water use in offices					
Absolute consumption (m ³)	Manage water consumption to minimise leaks and waste	246,985	121,926	135,445	172,169
Consumption per employee (m ³ /employee)		5.50	2.59	2.73	3.08

In 2023, the scope of indicators includes companies acquired in 2023, namely CS Group, Ordina and Tobania, which were not included in our 2022 report.

For 2022, the scope of indicators includes all entities over which the Group has operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures, which were only brought in scope from 2017 onwards) and employees at companies acquired up to and including December 2022, namely Graffica and Footprint Consulting AS, as well as EGGG Design and EVA Group, which were not included in our 2021 report.

For 2021, the scope includes employees at companies acquired up to and including November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs.

For 2019, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH.

(1) ELAN: Decree 2019-771 of 23 July 2019 reforming housing, planning and digital technology.

For 2023, the scope of indicators includes companies acquired in 2023, namely CS Group, Ordina and Tobania, which were not included in our 2022 report.

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

Sopra Steria exceeded its target by 85% in 2019 and has since made further progress; in 2023, 99.4% of the electricity it consumed was from renewable sources.

Reducing emissions from business travel

Sopra Steria has rolled out management tools and implemented actions to reduce greenhouse gas emissions from business travel: drafting quarterly business travel snapshots, setting an internal shadow carbon price, using videoconferencing facilities to encourage online meetings, incentives to travel by train whenever possible, access to a fleet of electric vehicles, and a pilot scheme using sustainable aviation fuel (SAF). Although the Group's absolute emissions were 33% higher in 2023 than in 2022 (due to the first part of 2022 still being affected by the pandemic), they equated to only 54% of the Group's emissions in 2019, the year before the start of the pandemic. In 2023, emissions per employee were 57% lower than in 2019, the Group's baseline year for SBTi targets.

REDUCING GHG EMISSIONS – DIRECT ACTIVITIES

Indicators	Scope			Target	Baseline	2019	2021	2022	2023
Business travel, offices, on- and off-site data centres and fugitive emissions	1	2	3		2015				
Absolute emissions (tCO ₂ e)				Introduce an internal shadow carbon price for business travel in the Group's key geographies by 2025.	51,192	41,996	11,375	17,722	20,906
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)	x	x	x		N/A	-36.7%	-83.5%	-75.7%	-74.5%
Offices					2015				
Absolute emissions (tCO ₂ e)					15,234	4,336	3,125	2,319	1,429
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)	x	x			N/A	-76.0%	-83.0%	-89.0%	-94.1%
On-site data centres				Incorporate the Group's business travel, offices, data centres and fugitive emissions into the net-zero emissions programme.	2015				
Absolute emissions (tCO ₂ e)					2,726	54	27	30	39
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)	x	x		N/A	-98.3%	-99.3%	-99.2%	-99.1%	
Off-site data centres					2015				
Absolute emissions (tCO ₂ e)					1,227	1,250	141	191	108
Reduction in emissions per employee relative to 2015 (tCO ₂ e/employee)			x		N/A	-13.0%	-91.0%	-89.0%	-94.5%
Fugitive emissions					2017				
Absolute emissions (tCO ₂ e)					1,725	2,048	1,124	1,355	924
Reduction in emissions relative to 2017 (tCO ₂ e)	x				N/A	+19.0%	-35.0%	-21.0%	-46.4%
Business travel (1)					2015				
Absolute emissions (tCO ₂ e)					32,005	34,310	6,957	13,826	18,406
Emissions per employee (tCO ₂ e/employee)		x			0.92	0.80	0.15	0.28	0.33
Direct activities relative to revenue/pro forma EBITDA (2)					2018				
Ratio of emissions from direct activities to revenue (tCO ₂ e/€m)					11.0	9.5	2.4	3.5	3.6
Ratio of emissions from direct activities to pro forma EBITDA (2) (tCO ₂ e/€m)	x	x	x		122.3	102.9	25.4	35.7	33.1

Emissions are calculated within the framework of the GHG Protocol using DEFRA fuel combustion emission factors and residual blend emission factors published by the Association of Issuing Bodies for the generation of non-renewable electricity consumed. Emissions from district heating are calculated using emission factors published by domestic authorities for power plants generating the heat used by Sopra Steria. Emissions from business travel are calculated using emission factors taken from the GHG Protocol.

For 2023, the scope of indicators includes companies acquired in 2023, namely CS Group, Ordina and Tobania, which were not included in our 2022 report.

For 2022, the scope used to calculate indicators includes all entities over which the Group has operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures, which were only brought in scope from 2017) and employees at companies acquired up to and including December 2022, namely Graffica and Footprint Consulting AS, as well as EGG Design and EVA Group, which were not included in the 2021 report.

For 2021, the scope includes employees at companies acquired up to and including November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs. For 2019, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH. For prior years (2015, 2017, 2018), the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures from 2017 onwards) but does not include Kentor, Galitt, Beamap, Cassiopae or 2MoRO.

(1) Data takes into account the reduction in emissions arising from green business travel in Germany. Excluding the reduction in emissions from green business travel gives the following values: 19,544 tCO₂e in 2023, 14,695 tCO₂e in 2022, 7,402 tCO₂e in 2021, 12,698 tCO₂e in 2020, 37,164 tCO₂e in 2019, 38,176 tCO₂e in 2018 and 38,133 tCO₂e in 2015.

(2) Pro forma EBITDA as calculated in Chapter 5, Note 12.5.1, page 261 of the 2023 URD.

CORPORATE RESPONSIBILITY

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Offsetting unavoided emissions from direct activities

Since 2020, Sopra Steria has invested in carbon capture projects via afforestation under the banner of the UN Climate Neutral Now programme. By using carbon offsets from these projects, the Company was able to meet its target of achieving Climate Neutral Now certification across all direct activities in 2021, a year ahead of schedule.



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

Working to promote biodiversity

Given the requirements of the CSRD and the EU Taxonomy, the Group is working on a dedicated policy covering the impact of its activities on the living world and biodiversity, taking into account, as far as possible, the Group's entire value chain.

Sopra Steria has committed not only not to harm biodiversity but also to transparently report on the Group's impact on biodiversity. In this regard, Sopra Steria will whenever possible take the necessary steps to protect biodiversity in the course of its business. The Group is also keen to leverage expertise in digital technology for the benefit of the environment so as to make a positive contribution to the conservation of biodiversity.

In 2023, the Group continued to assess its impact with the aim of defining impact indicators on all areas (6 vs 4 in 2022).

The areas are as follows:

- GHG emissions: Sopra Steria already publishes CO₂ emissions from its direct and indirect activities (for more information, see Sections 3.4.1 and 3.4.2, pages 49-55). Reduction targets have already been set and approved by SBTi (for more information, see Section 3.1.3, pages 42-43).
- Freshwater and marine water: Sopra Steria monitors freshwater consumption at its sites and will be developing monitoring indicators covering water pollution as well its presence on sites located in potentially water-stressed areas. Related consumption will also be further assessed across the Group's entire value chain.
- Changes in land use: when choosing Group site locations, the impacts on local biodiversity are taken into consideration and analysed, notably through the use of mapping tools.

- Air pollution: Sopra Steria calculates fugitive emissions (namely methane, nitrous oxide and hydrofluorocarbons) from data centre cooling systems. Starting in 2024, the Group has plans in place to develop more accurate quantitative impact indicators to monitor air pollution. An in-house impact measurement tool, G4IT, has been developed to take into account the impact of the Group's activities on air pollution.
- Resource use: Sopra Steria already produces a report on its water consumption, which it plans to extend to cover the entire value chain, subject to available information supplied by stakeholders. Furthermore, in light of its activities in the digital sector, the Group has kicked off work to understand and analyse dependencies relating to mineral resources (notably involving computer components and batteries). This work will continue with the aim of developing accurate indicators covering scarce resources.
- Imported species: Although this area is not relevant to Sopra Steria given the nature of its activities, there are nevertheless plans in place to assess the risk of the Group accidentally or intentionally having an impact on the introduction of invasive alien species.

The aim of work in these various areas is to draw up a dedicated biodiversity policy including targets, an action plan and quantitative indicators to measure the Group's progress based on these six areas.

As soon as Sopra Steria is able to monitor these six key indicators, it will need to carry out a double materiality analysis, which will help assess the impact of the key indicators, and determine the issues on which the Group needs to report (this materiality analysis will henceforth cover its entire value chain).

3.4.2. INDIRECT ACTIVITIES

Indirect activities include waste management (waste electrical and electronic equipment, paper and cardboard, plastic, metal and water), commuting and remote working, and purchases of goods and services.

To minimise the resources consumed by its indirect activities and cut the related emissions, Sopra Steria introduced awareness campaigns in 2023 encouraging people to cut down on printing documents and extend the life of electrical and electronic equipment (optimised WEEE management).

The Group is also pushing ahead with its responsible purchasing programme by selecting suppliers meeting its requirements and committed to trading more lightly on the environment.

Step up our contribution to the circular economy

Paper and cardboard

In 2023, paper and cardboard waste volumes were 16.4% below their 2022 level. Policies to reduce printing helped change on-site habits. Paper consumption per employee was cut by 69.9% between 2019 and 2023. Under a responsible paper procurement programme, the percentage of paper certified as coming from sustainably managed forests (FSC 100%, FSC Mix and PEFC) increased by 16% in 2023 relative to 2019 (notably in France and the United Kingdom). Furthermore, 99.5% of paper and cardboard waste was recycled in 2023.

Waste electrical and electronic equipment (WEEE)

To extend the useful life of WEEE, the Group brings in specialist service providers to collect and dispose of them, and to maximise the options for reusing or giving them a second life. In 2023, over 99.2% of waste electrical and electronic equipment (WEEE) was reused or recycled to give it a second life, up 0.8% from the previous year.

Sopra Steria does not produce any hazardous waste according to the RoHS and REACH definitions. In the course of its activities, the Group produces WEEE classified as hazardous under Commission Decision 2000/532/EC of 3 May 2000 and Directive 75/442/EEC

on waste, and reuses wherever possible such electrical and electronic equipment once it has been retired.

In 2023, the portion of hazardous WEEE not given a second life stood at 0.19% of the total amount of WEEE and paper, cardboard, plastic and metal waste.

Plastic and metal waste

In 2023, the Group expanded the scope of its reporting on waste to include plastic and metal waste in key countries. Plastic waste amounting to 16,835 kg was entirely recycled, as was metal waste amounting to 11,992 kg.

RESOURCE CONSUMPTION – INDIRECT ACTIVITIES

Indicators	Target	2019	2021	2022	2023
Waste electrical and electronic equipment – WEEE					
Absolute quantity (kg)		82,947	62,541	92,822 ⁽¹⁾	91,987
Quantity per employee (kg/employee)	Give 100% of WEEE a second life by 2030 (reuse through resale and donation, heat recovery or raw materials for recycling).	1.90	1.34	1.89	1.61
Proportion given a second life		97.0%	99.5%	98.4%	99.2%
Paper and cardboard waste ⁽²⁾					
Absolute quantity (kg)		415,122	337,455	315,530	263,855
Quantity per employee (kg/employee)	Recycle 100% of paper and cardboard waste by 2030 (heat recovery or raw materials for recycling).	9.40	7.25	6.43	4.95
Proportion of paper and cardboard waste collected separately and recycled		96.0%	99.8%	99.8%	99.5%
Plastic waste ⁽³⁾					
Absolute quantity (kg)		N/A	N/A	N/A	16,835
Quantity per employee (kg/employee)		N/A	N/A	N/A	0.30
Proportion of paper and cardboard waste collected separately and recycled					
		N/A	N/A	N/A	100.0%
Metal waste ⁽³⁾					
Absolute quantity (kg)		N/A	N/A	N/A	11,992
Quantity per employee (kg/employee)		N/A	N/A	N/A	0.21
Proportion of paper and cardboard waste collected separately and recycled					
		N/A	N/A	N/A	100.0%
Paper purchased					
Absolute quantity purchased (kg)	Reduce paper consumption and increase use of certified environmentally responsible paper.	96,873	23,549	32,950	37,774
Paper purchased per employee (kg/employee)		2.40	0.51	0.67	0.71

⁽¹⁾ WEEE volumes in 2022 were 48% higher than in 2021 because their collection was put on hold in 2021 as a result of the Covid-19 pandemic and carried out in 2022. In addition, some sites closed or merged with other sites.

In 2023, the scope of indicators includes companies acquired in 2023, namely CS Group, Ordina and Tobania, which were not included in our 2022 report.

For 2022, the scope used to calculate indicators includes all entities over which the Group has operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures, which were only brought in scope from 2017) and employees at companies acquired up to and including December 2022, namely Graffica and Footprint Consulting AS, as well as EGGGS Design and EVA Group, which were not included in the 2021 report.

For 2021, the scope includes employees at companies acquired up to and including November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs.

For 2019, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH.

⁽²⁾ Data takes into account the change in methodology in the UK. Under the former methodology, paper and cardboard waste would have amounted to 150,663 kg in 2021.

⁽³⁾ Prior to 2023, Sopra Steria Group did not measure plastic waste or metal waste.

Measure the carbon footprint of our waste

This year, the Group measured the emissions produced by its WEEE, paper-cardboard waste, plastic waste and metal waste by processing technique, and those related to wastewater treatment. In 2023, the carbon footprint of the Group's waste (WEEE, paper, cardboard, plastic, metal and wastewater) was relatively non-material at 44 tCO₂e.

Other types of waste (glass, organic, wood, municipal, etc.) are not

included when calculating this indicator or greenhouse gas emissions from solid waste. Sopra Steria is working to improve the reliability of data on these other categories of solid waste with the aim of being able to report across the full scope within the next few years. In 2023, the environmental impact of the elimination of this solid waste was estimated at 25 tCO₂e.

Encourage our supply chain to control its environmental footprint

Sopra Steria has implemented a programme to raise awareness among its suppliers and partners and encourage them to reduce their environmental impact. This programme is based on the code of conduct for suppliers and partners, which reminds the Group's suppliers and partners that they undertake to:

- reduce the environmental impact of their sites, products, services and activities as well as contribute to achieving the associated greenhouse gas emissions reduction targets;
- prevent pollution resulting from their activities;
- contribute to achieving the net-zero emissions target;
- protect natural resources and biodiversity;
- manage risks arising from the use of chemicals and hazardous materials;
- promote the circular economy, minimise and manage waste and maximise recycling.

By managing and measuring the environmental footprint of its purchases of goods and services, Sopra Steria is contributing to the achievement of the SBTi's targets. For the first time in 2022, and again in 2023, Supply Chain (Scope 3-1) emissions have been verified by external auditors to a Reasonable Assurance level (previously Limited Assurance).

With this approach, the Group was able to estimate the total residual greenhouse gas emissions linked to its purchasing at 296,226 tCO₂e in 2023 using the factor method recommended by ADEME. These emissions increased by 6% compared with 2022 due to a larger number of purchases of goods and services, in line with higher business levels and the consolidation of newly acquired companies.

To further refine the assessment of emissions linked to the Group's purchases, actual emissions factors were used for some key suppliers in 2023. This method gives total emissions of 285,988 tCO₂e, equating to a 3.6% reduction compared with the method using only ADEME emission factors. The results of these analyses show that, despite higher emissions arising from increased purchases of goods and services in line with business growth, the ratio of the Group's residual emissions from purchases to revenue was 1% lower in 2023 than in 2022.

The objective is to continue expanding the Group's supplier evaluation programme and to encourage suppliers to set targets for reducing their emissions by 2025. A campaign was carried out to encourage the monitoring and reduction of GHG emissions by the main suppliers, which account for about 50% of residual emissions in the Group's supply chain. Specific measures were taken in 2023 to include a more comprehensive approach to carbon footprint issues in our supplier survey (addition of the EcoVadis carbon module). These were communicated to suppliers in particular during a dedicated webinar.

In addition, an internal training course on responsible purchasing was introduced for the Group's buyers, as well as a related guide.

In 2023, Sopra Steria was included in the Supplier Engagement Leaderboard (A), for the 4th year in a row.

Measure the environmental impact of commuting and remote working by our employees

To calculate Scope 3-7 emissions, the Group conducts a survey across the main countries in which it operates.

Information on employees' travel habits has been gathered in France, India, the United Kingdom, Germany and Scandinavia (Sweden, Denmark and Norway) to gain an understanding of distances travelled and how employees travel to work. These distances have been adjusted to reflect the percentage of employees working from home. In addition, the emissions figures linked to commuting journeys were corrected by adding in emissions arising from the energy used by people working from home (IT equipment, heating/air conditioning).

France, the United Kingdom, India, Germany and Scandinavia (Sweden, Denmark and Norway) accounted for 78% of the Sopra Steria Group's employees in 2023. The emissions arising from commuting and working from home by the remaining 18% of employees were estimated using the average of the emissions produced by the employees covered by the survey. Emissions arising from employee commuting were audited in 2023 and accounted for 32,895 tCO₂e (versus 36,039 tCO₂e in 2022, 37% of which was from employees working from home). Employees in France spent 38% of their work time at home, i.e. 1.9 days per week (compared with 1 day in 2019 and 1.87 days in 2021). The Group's flexible remote work policy meets the needs of both its clients and its employees, while complying with all local laws and recommendations issued by public health authorities.

In the context of a strategy to reduce emissions from commuting, the most effective initiative consists of promoting sustainable modes of mobility.

For example, a sustainable mobility allowance was introduced in France on 1 January 2023 in response to the Mobility Orientation Act backed by the French Government since 2018. The aim of this allowance is to promote the use of sustainable modes of mobility by providing financial assistance subject to certain conditions (relating to the form of transport and the total amount). Eligible forms of transport are as follows: mechanical and electric bicycles, electric scooters, carpooling, public transport not including season tickets, and car-sharing of electric and hydrogen vehicles. Across the whole of 2023, 17% of eligible employees took advantage of this allowance. Bicycles accounted for 54% of all allowance payments to Sopra Steria employees.

In addition to the sustainable mobility allowance, four years ago Sopra Steria France entered into a partnership with a carpooling platform to encourage employees to make use of this mode of transport. Furthermore, information gathered for the purposes of calculating this indicator is also used to carry out local Group site diagnostics and manage mobility plans.

In Germany, the *Deutschlandticket*, launched in May 2023, is also subsidised by Sopra Steria SE as a ticket that can be used to travel to work, thus giving public transport an attractive edge. The ticket is valid on public transport throughout Germany, including regional and urban trains, the metro, buses and trams. It thus incentivises the use of buses and trains over private cars.

In the United Kingdom, when office moves take place, employees are eligible for financial assistance towards the cost of additional travel between sites. To promote sustainable mobility, the amount of assistance depends on the mode of transport used, with more costs refunded for public transport than for cars.

REDUCING GHG EMISSIONS – INDIRECT ACTIVITIES

Indicators	Target	2019	2021	2022	2023
Purchases (excluding emissions from business travel, offices, and on- and off-site data centres and fugitive emissions) ⁽¹⁾					
Absolute emissions (tCO ₂ e)		221,311	259,011	269,837	285,988
Ratio of residual emissions to revenue (tCO ₂ e/€m)		49.9	55.3	52.9	49.3
Ratio of residual emissions to pro forma EBITDA ⁽²⁾ (tCO ₂ e/€m)		542.0	578.4	543.5	452.8
Employee commuting and remote working ⁽³⁾					
Absolute emissions (tCO ₂ e)		66,778	21,716	36,039	32,895 ⁽⁴⁾
Emissions per employee (tCO ₂ e/employee)		1.5	0.5	0.7	0.6
Waste electrical and electronic equipment – WEEE	Reducing resource consumption				
Absolute emissions (tCO ₂ e)		1.75	0.73	1.25	1.23
Emissions per employee (tCO ₂ e/employee)		0.00004	0.00002	0.00003	0.00002
Paper and cardboard waste	Reducing GHG emissions				
Absolute emissions (tCO ₂ e)		8.84	7.97	7.21	7.12
Emissions per employee (tCO ₂ e/employee)		0.0002	0.00017	0.00015	0.00013
Plastic waste	Capturing carbon emissions				
Absolute emissions (tCO ₂ e)		N/A	N/A	N/A	0.35
Emissions per employee (tCO ₂ e/employee)		N/A	N/A	N/A	0.0000064
Metal waste					
Absolute emissions (tCO ₂ e)		N/A	N/A	N/A	0.25
Emissions per employee (tCO ₂ e/employee)		N/A	N/A	N/A	0.000005
Wastewater					
Absolute emissions (tCO ₂ e)		67.18	33.16	36.84	34.66
Emissions per employee (tCO ₂ e/employee)		0.00149	0.0007	0.0007	0.0006

In 2023, the scope of indicators includes companies acquired in 2023, namely CS Group, Ordina and Tobania, which were not included in our 2022 report.

For 2022, the scope used to calculate indicators includes all entities over which the Group has operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures, which were only brought in scope from 2017) and employees at companies acquired up to and including December 2022, namely Graffica and Footprint Consulting AS, as well as EGG Design and EVA Group, which were not included in the 2021 report.

For 2021, the scope includes employees at companies acquired up to and including November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs.

For 2019, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH.

⁽¹⁾ The increase in emissions between 2020 and 2021 was due to a change in methodology. By applying the methodology and scope updated in 2021 to previous data, the amounts would be 56.8 tCO₂e/€m in 2020, 61.1 tCO₂e/€m in 2019. The values for the ratio to pro forma EBITDA would be 641.5 tCO₂e/€m in 2020, 663.3 tCO₂e/€m in 2019.

⁽²⁾ Pro forma EBITDA as calculated in Chapter 5, Note 12.5.1 page 161 of the 2023 URD.

⁽³⁾ Emissions arising from employee commuting in 2019 and 2020 were estimated and taken into account for our CDP response. The method was further developed to calculate 2021 emissions and audited.

⁽⁴⁾ Remote work-related emissions represent the following amounts for the following scopes: Group: 2,052.1 tCO₂e

3.5. Including environmental sustainability in our service offering

Embedding the environmental dimension of sustainability within the strategy and actions of organisations offers many business opportunities for Sopra Steria. The Group aims to make a positive contribution to its stakeholders, and therefore its clients, by drawing inspiration from all of the environmental objectives listed in the EU Taxonomy Regulation:

- climate change adaptation and mitigation;
- preserving water resources;
- sustainable use of resources and transition to a circular economy;
- preventing pollution;
- protection and restoration of biodiversity and ecosystems.

Before setting out to help its clients achieve their environmental sustainability goals, Sopra Steria applies this transformational approach to its own business through its net-zero emissions strategy, its environmental policy, the measures and initiatives adopted and the results achieved, set out in Section 3.1.3 "Progress towards meeting the long-term target of net-zero emissions" (pages 42-43).

Sopra Steria pursues these business opportunities by identifying and putting measures in place to mitigate the environmental risks to which its clients may be exposed: physical risks, risks relating to shifts in supply or demand for certain products or services or to changing perceptions of contributions being made by organisations to achieve sustainability, risks tied to current or emerging regulations, risks associated with changes in technology or with legal obligations to address climate change when negotiating contracts.

Sopra Steria has set an example through its environmental programme and in-house network of digital sustainability officers and by rolling out *Numérique Responsable* (responsible digital technology) certification to a new scope, minimising the amount of energy consumed by IT equipment, managing its IT infrastructure and building sustainable design principles into its practices. Sopra Steria puts this in-house experience to work for its clients, helping them overcome their challenges and rolling out its offering with a focus on three key areas:

- developing an SBTi Net-Zero strategy based first and foremost on achieving a 90% reduction in greenhouse gas emissions;
- managing compliance through a focus on environmental reporting;
- measuring and reducing the carbon footprint in support of a carbon-free economy.

Helping our clients develop a net-zero emissions strategy

We help clients design their environmental strategy targeting net-zero emissions with an eye to its roll-out across their organisation.

A company's environmental strategy describes its long-term orientation towards managing its environmental challenges to meet stakeholders' expectations. This strategy must anticipate future regulation so as to proactively prevent adverse environmental impacts and generate competitive advantage by:

- conducting maturity assessments, systems audits, business analyses;
- mapping and categorising environmental risks and identifying potential mitigating actions;
- business model optimisation, identifying new revenue streams from activities relating to the environmental transition;
- modelling SBTi 1.5°C-aligned and net-zero scenarios, building roadmaps with clients for each emissions category;
- getting our clients' employees on board to help drive environmental transformation.

Managing compliance through a focus on reporting

"What gets measured gets improved", according to Peter Ferdinand Drucker.

Developing environmental performance indicators in accordance with the best norms and standards gives businesses the opportunity to transform themselves by taking account of their environmental performance:

- putting in place environmental governance arrangements (an environmental management system or EMS): Drawing up a double materiality matrix and identifying areas of application and scopes covered or excluded;
- developing a compliance strategy: Types of legal developments to be monitored, applicable standards and reference frameworks, connections between current environmental reporting and regulations announced or entering into force (CSRD, SFDR, Taxonomy), desired audit and assurance levels, potential ties with climate management and accounting platforms, triple capital accounting, report production;
- establishing reference methods and processes for reporting (environmental management system): Management of data collection and quality processes, optimisation of report production;
- selecting a non-financial performance reporting system and support its implementation.

Measuring and reducing environmental impacts by working towards a carbon-free economy

Applying a rigorous methodology to estimate impacts

For a number of years, environmental footprint calculations have been structured by life cycle assessment standards (ISO 14040 and ISO 14044). Adhering to this methodology allows for a good grasp of the situation and helps anticipate future regulations.

When preparing disclosures on the environmental footprint of a client's business or a digital service, Sopra Steria seeks to comply with the relevant product category rule (PCR) based on the life cycle assessment (LCA) standard, which entails:

- a multi-criteria impact analysis (global warming, depletion of abiotic resources, ionising radiation, acidification, fine particles);
- covering all life cycle stages (manufacturing, distribution, use, end of life);
- covering all equipment involved (e.g. servers, network and user terminals for a digital service).

Foster the emergence of new behaviours and uses in support of a carbon-free economy (IT for Sustainability/IT for Green)

- Sopra Steria has developed a number of projects to promote low-carbon mobility. Simplifying sustainable transport through the use of single tickets valid throughout a region; increasing the number of trains by optimising the use of rail and human resources; and facilitating and boosting the use of metro lines thanks to optimised coordination;
- measuring the benefits of process digitalisation. Sopra Steria runs many digitalisation projects that digitalise processes so as to replace physical flows with digital data flows. By estimating greenhouse gas emissions arising from physical flows and comparing them with emissions arising from digital flows, Sopra Steria helps its clients understand the benefits of measuring the expected net environmental gain before embarking on any process digitalisation project.

European Copernicus programme: Harnessing geospatial data for the environment

CS Group is involved in a number of projects with Copernicus, the Earth observation programme. Copernicus exists to help citizens, entrepreneurs, researchers and public authorities find innovative solutions to the climate and environmental crisis based on observation data of land and the marine environment. It facilitates informed decision-making thanks to the continuous and accurate measurement of critical climate variables affecting agriculture, biodiversity, clean energy and the environment. Under this programme, CS Group's contributions include the processing of data from very high-resolution images and calibration work for Earth observation equipment.

Reducing the environmental footprint of digital technology (sustainable IT/green IT)

- Carrying out an organisational maturity survey based on the "Responsible digital technology best practice guide for organisations", developed by France's Interministerial Directorate for Digital Services (DINUM) and Institut du Numérique Responsable (INR).
- Drawing up a digital sustainability action plan based on a quantitative and qualitative analysis of the estimated environmental impact of the information system and the organisation's maturity in terms of digital sustainability. This approach allows for the identification of five strategic levers to optimise the reduction of environmental impacts:
 - a responsible governance structure receiving a high level of support within the organisation (IT department) that tracks a set of automated performance indicators to ensure the alignment of the approach over time with specific targets.
 - employees and users fully aware of the environmental issues addressed and motivated around the organisation's objectives.

- an application or software mesh underpinning a dual approach that minimises the impact of existing systems and creates conditions conducive to sustainable design. The following measurement tools may be used:

- **RGESN Evaluator:** RGESN is a sustainable design standard for digital services issued by DINUM, ADEME and the INR covering the relevance, management principles and issues addressed by the design of a given digital service,
- **Green For IT (G4IT):** This tool, developed by Sopra Steria, is used to measure the environmental impact of digital services. Operating across three levels of assessment – physical equipment, virtual equipment and applications – it allows for in-depth analysis of the environmental impact of digital services and helps identify key opportunities to reduce that impact. The tool, which is ISO 14040 and ISO 14044 compliant and available via a SaaS platform, helps improve the quality of inventory data, speed up the measurement process while providing accurate indicators, raise awareness and empower the various stakeholders, and anticipate future regulation,
- **Green for Infra (G4INFRA):** This carbon calculator, developed by Sopra Steria and Hubblo, is dedicated to measuring the environmental impact of lower-layer digital services (on-premise, cloud and mainframe), including energy consumption and power usage effectiveness (PUE), across the whole of Scopes 1, 2 and 3, as recommended in regulations.

OVHcloud carbon calculator

OVHcloud, a European leader in cloud computing, now offers its IaaS clients access to a carbon calculator that can generate monthly reports on their cloud-related carbon emissions. Helping clients better understand the carbon footprint of their cloud infrastructure is part of a transparency-focused approach and encourages more responsible behaviours. The methodology used takes into account all factors from the overall manufacturing process down to the individual components used. Accessible on demand from the OVHcloud Manager, the calculator factors in estimated server power consumption based on monitoring data from OVHcloud's data centres. This information is translated into equivalent carbon emissions taking into account cooling and networking systems as well as transport, manufacturing, end of life and waste management, to provide an overall picture of the current carbon footprint. The carbon footprint calculator focuses on location as an essential aspect. Accordingly, report findings take account of each country's energy mix.

Our hallmark: Involving stakeholders in every phase of a project while leveraging our catalysts

- Digital environmental sustainability training.
- Cloud migration.
- Calculating power usage effectiveness (PUE) and making recommendations.
- Working with the stakeholder community and sector-specific organisations Digital 113, the European Green Digital Coalition (EGDC), the Institut du Numérique Responsable (INR), Numeum, Planet Tech'Care, SBTi, TechUK, the Business Services Association (BSA) and the We Mean Business Coalition.

3.6. Green taxonomy (Regulation (EU) 2020/852 of 18 June 2020)

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

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

The Green Taxonomy, which is laid down in delegated acts (Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 on climate targets and its Annexes 1 and 2 on alignment criteria, and Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 "Article 8" and its annexes on sustainability indicators), the Corporate Sustainability Reporting Directive (CSRD) 2022/2464 of 14 December 2022 replacing the Non-Financial Reporting Directive (NFRD), and AMF publications, establishes a unique and transparent system of classification using common terminology, for economic activities that can be considered as sustainable from an environmental perspective for the purpose of distinguishing them from other economic activities.

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

- climate change mitigation;
- climate change adaptation;
- sustainable use and protection of water and marine resources;
- transition to a circular economy;

- pollution prevention and control;
- protection and restoration of biodiversity and ecosystems.

As was the case in financial year 2022, the first two of the aforementioned environmental objectives relating to climate change adaptation and mitigation were taken into account as regards eligibility and alignment this year. The Delegated Act of 26 June 2023 related to the other four environmental objectives was taken into account in the eligibility analysis, and also carried out voluntarily in the alignment analysis for 2023.

In addition, in 2023, new activities were included in the climate targets (amendment of 27 June 2023 to the Commission Delegated Regulation (EU) 2021/2139) relating to the aeronautics, automobile and mobility, and power transmission and distribution sectors. The nuclear power and gas sectors are covered in a supplementary delegated act published in 2022 for application in 2023 (Delegated Act (EU) 2022/1214).

An activity is considered sustainable or Taxonomy-aligned if:

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

This analysis culminates in the publication of:

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

3.6.1. NUMEUM POSITION PAPER

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

NUMEUM POSITION PAPER

Numeum carried out an analysis of activities defined in Annex 1 of the Climate Delegated Act supplementing the EU Taxonomy Regulation as contributing to climate change mitigation and matched them with those pursued by its members. Numeum published an initial position paper presenting its approach to identifying activities it considers as eligible under Annex 1, then in 2023 supplemented its analysis on the alignment criteria and compliance with the “Do No Significant Harm” principle as it applies to the other objectives and the minimum safeguards (<https://numeum.fr/note-de-position-sur-la-taxinomie-verte>).

- Data processing, hosting and related activities (§ 8.1 of Annex 1 to the Delegated Act on climate change mitigation)**
- The following are eligible:
- Data storage and processing activities, if they are carried out using the entity’s own infrastructure. Alternatively, if the entity is a tenant occupying space in a data centre owned by a service provider, and if the entity has control over the technical specifications for the rooms and the equipment.
 - The entity must be able to isolate the revenue for its activities in the storage and processing of data.
 - This revenue must be generated by the entity acting as principal and not as agent (i.e. it is not merely involved in purchasing and reselling a hosting service, for example).
- The following are aligned:
- First technical screening criterion: data centres apply the best practices set out in the EU Code of Conduct for Energy Efficiency in Data Centres, depending on the role served by the participant or endorser (see reminder of definitions below). The proper application of these practices must be audited at least once every three years by an entity able to provide evidence of its experience in conducting this type of certification or validation. The first audit must be carried out no later than in respect of the financial year ended 31 December 2023 and published in 2024. Activities may only be classified as Taxonomy-aligned if the application of the Code of Conduct is audited.
 - Second technical screening criterion, cumulative with the first: refrigerants used in data centre cooling systems must have a global warming potential (GWP) no greater than 675. Each refrigerant is listed on the Greenhouse Gas Protocol website along with its global warming potential and the assessment of refrigerants is to be carried out on an individual basis.
- Useful reminders:
- Definition of a data centre: a building (or group of buildings) devoted to the centralised hosting, interconnection and operation of networked information technology and telecommunications equipment providing systems for storing, processing and transporting data, along with power distribution and environmental control facilities and infrastructure, as well as the necessary levels of infrastructure resilience and security to ensure the permanent availability of the desired service.
 - Types of data centre covered by the Code of Conduct: **co-hosting data centre**, in which multiple clients are provided with access to one or more networks, servers and storage devices on which they operate their own services or applications; **co-location data centre**, in which multiple clients locate their own network(s), servers and storage devices; **hosting data centre**, in which ownership of the facility and the information technology equipment is shared, but the software systems used are imposed by other parties.
 - Data centre operators: Participants, who operate one or more data centres or equipment within data centres, are required to monitor and report on the energy consumption of their data centres or equipment and implement certain practices set forth in the Code of Conduct, and who may serve in five different roles (operator, co-location provider, co-location customer, managed service provider, managed service provider in co-location space). Endorsers are third parties (data centre equipment manufacturers, digital services companies, customers, etc.) involved in the operations of a data centre and having entered into a commitment to follow the EU Code of Conduct for Data Centres.
 - EU Code of Conduct for Energy Efficiency in Data Centres: the Code of Conduct is presented as a reporting form accompanied by an introductory guide and guidelines for participants and endorsers. It requests that the application of best practices, depending on the role served by the party in the data centre, be scored on a scale of 1 to 5, with 5 signifying the maximum benefit in terms of energy efficiency. Scores for non-mandatory practices included in the Code of Conduct are not required to validate the reporting form. The “minimum expected practices” considered in the assessment of the substantial contribution correspond to the full range of best practices defined in the EU Code of Conduct for Energy Efficiency in Data Centres. They must be taken into account depending on the role served by the party in the data centre. Implementing any of these minimum expected practices does not mean that the maximum score can be awarded to each, but only that they have been applied.
 - CEN-CENELEC document (CLC TR50600-99-1) equivalent to the EU Data Centres Code of Conduct, but has a more international focus.

CORPORATE RESPONSIBILITY

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Numeum carried out an analysis of activities defined in Annex 1 of the Climate Delegated Act supplementing the EU Taxonomy Regulation as contributing to climate change mitigation and matched them with those pursued by its members. Numeum published an initial position paper presenting its approach to identifying activities it considers as eligible under Annex 1, then in 2023 supplemented its analysis on the alignment criteria and compliance with the “Do No Significant Harm” principle as it applies to the other objectives and the minimum safeguards (<https://numeum.fr/note-de-position-sur-la-taxonomie-verte>).

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

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

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

- Measure greenhouse gas (GHG) emissions along the value chain with the goal of adopting measures to reduce these emissions.
- Reduce the quantities of energy, raw materials and components used to provide a service, on condition that the associated reduction in greenhouse gas emissions can be proven. For example:
 - solutions that lower a building's energy costs by collecting consumption data and helping decide which measures to take to reduce them,
 - solutions that optimise low-carbon transport.
- Increase the proportion of renewable energies in the client's total energy consumption.
- Reduce the carbon footprint of a product across its entire life cycle.
- Extend the useful life of the client's equipment, for example by means of a predictive maintenance solution that helps reduce the product's greenhouse gas emissions over its entire life cycle.
- Reduce the environmental impact of an organisation's processes thanks to digitalisation.
- Reduce the environmental impact of IT by activating sustainability levers covering equipment, infrastructure, applications and data, provided that this reduction makes a substantial contribution to reducing the client's greenhouse gas emissions.
- Activities to upgrade eligible solutions are also considered eligible. In addition, consulting activities are eligible if they lead to the implementation of a transformation project resulting in the reduction of a client's greenhouse gas emissions and may include, for example:
 - defining the client's net-zero emissions strategy and assisting with its implementation,
 - helping the client's employees get on board with change by raising awareness of digital environmental sustainability,
 - accompanying the transition to a low-carbon vehicle fleet,
 - optimising consumption at data centres,
 - assisting in hosting edge computing applications to help reduce emissions.

The following are aligned:

- 1st technical screening criterion: solutions for which the main activity is the reduction of greenhouse gas emissions or energy consumption.
- 2nd technical screening criterion, cumulative with the first: custom or off-the-shelf solutions designed to offer substantial reductions in GHG emissions over their life cycle compared with the best-performing alternative solution or technology. These potential reductions are determined via a life cycle assessment or by way of an analysis comparing a “before” scenario, corresponding to the targeted client process in the absence of the solution or prior to its implementation and an “after” scenario, representing the targeted client process following the implementation of the solution, with reference to scientific standards, such as ISO 14064-2. This reduction must be significant and is assessed on a case-by-case basis for each company and each project.

3.6.2. ELIGIBILITY ANALYSIS

The Group's approach to identifying eligible activities and projects is strictly aligned with the stance adopted by Numeum. As is the case with some digital services companies, the Group's activities do not have a substantial negative impact on the environmental objectives of the Taxonomy. It is therefore only marginally concerned by the activities identified in the Taxonomy, and essentially by those included in Annex 1 (Climate change mitigation objective), namely:

■ CCM 8.1: Data processing, hosting and related activities

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

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

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

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

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

- projects considered as enabling under the Taxonomy, i.e. that help the Group's clients make a substantial contribution to climate change mitigation. The vast majority of the projects identified in 2023 fall into this category. These may be, for example, projects that accelerate the transition to electric trains on the railway network or encourage more environmentally friendly transport choices when alerts are triggered by air pollution indicators, projects that lead to growth in renewable energy generation or lengthen the lifespan of nuclear power plants, or projects that optimise logistics and reduce the waste of fresh and very fresh products that are thrown out once they are past their expiry date;
- software solutions that make a direct or indirect contribution to reducing the client's greenhouse gas emissions, for example environmental performance monitoring modules included in solutions developed by Sopra Real Estate Software, or software solutions to set targets and greenhouse gas emissions reduction indicators, and to monitor and verify the progress towards the environmental impact reduction being tracked, or even the introduction of an IOT system to improve preventive maintenance of equipment, extending its useful life and cutting down on travel by technicians, who would then be able to perform full diagnostics remotely.

■ CCM 3.21: Manufacturing of aircraft

Eligible projects falling under Activity 3.21 contributing to the climate change mitigation objective involve the manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade of aircraft with zero direct (tailpipe) CO₂ emissions. On this basis, several projects were identified with regard to the optimisation of the operability or life cycle of future products relating to propulsion, or the management of test flights with the design of test-beds for hybrid hydrogen engines.

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

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

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

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

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

■ CCA 9.3: Consultancy for climate risk management and adaptation

Eligible projects falling under this activity contributing to the climate change adaptation objective involve either the assessment of climate impacts, vulnerability or risk or the development of strategies, plans or measures for the management of physical climate risks. Such projects have been identified at some banks that wish to better analyse the ESG ratings and climate risks reported by their clients.

Some of the Group's key verticals - in particular energy and utilities, the public sector, transport, retail and airline - help provide major benefits in the fight against climate change.

The alignment analysis is being introduced gradually and it is therefore not yet possible to analyse all eligible projects. Projects that have not been analysed are considered non-aligned.

■ CE 4.1: Provision of IT/OT data-driven solutions and software

The circular economy projects eligible for this objective include a focus on production chain optimisation, which can help to reduce raw material waste.

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

Meanwhile, capital expenditure (capex) was limited to real estate (Activity 7.7) and the vehicle fleet (Activity 6.5), as in 2022. Surveys in the form of questionnaires were sent out to vehicle fleet and real estate providers to determine their degree of alignment.

3.6.3. ALIGNMENT ANALYSIS

The Group then launched a procedure for the technical analysis of projects in order to determine their alignment. For financial year 2023, this analysis only covers activities eligible for climate objectives, i.e. the CCM 8.1 and CCM 8.2 activities. For the other four objectives (CE 4.1) and activities recently added to the climate objectives (CCM 3.21, CCA 8.4 and CCA 9.3), only an eligibility analysis was required for this financial year. The alignment analysis will be required next year. However, the Group has decided to report it on a voluntary basis this very year. The procedure is being introduced gradually and it is therefore not yet possible to analyse all eligible projects. Projects that have not been analysed are considered non-aligned.

Alignment is based on meeting the substantial contribution criteria, the "Do No Significant Harm" (DNSH) principle and the minimum safeguards.

Meeting substantial contribution criteria

Concerning revenue, "Data processing, hosting and related activities" (CCM 8.1) account for just over a quarter of eligible revenue. These activities do not meet all the "substantial contribution" criteria necessary to achieve alignment. Indeed, all the Group's data centre suppliers use coolants with a global warming potential (GWP) of over 675.

Meanwhile, eligible projects falling under CCM 8.2, “Data-driven solutions for GHG emissions reductions”, account for around two-thirds of eligible revenue, and nearly two-thirds of them meet the substantial contribution criterion and are thus aligned. The remaining one-third was considered as not aligned because the data needed to calculate the environmental footprint was not available.

The projects eligible in respect of CCA 8.4 and CCA 9.3, “Software and consultancy enabling physical climate risk management and adaptation”, or CE 4.1, “Provision of IT/OT data-driven solutions”, are fully aligned.

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

For financial years 2022 and 2023, the Group took the view that buildings achieving BREEAM “Excellent” and HQE “Exceptional” certification were aligned. A mapping of relationships between environmental certification criteria used in the real estate world and technical requirements under the Taxonomy is awaited. The Group is paying very close attention to the qualification work for all technical alignment criteria relating to buildings, which is being carried out by various structures, in particular the Directorate of Housing and Urban Planning (DHUP) of France’s Ministry for the Ecological and Inclusive Transition.

This applied to one buildings for which lease right-of-use assets were recognised in the company’s accounts in 2023. It is located in Norway and holds a BREEAM® NOR certificate with an Excellent rating and is thus considered to be aligned. Furthermore, properties owned by companies acquired in 2023 (CS Group, Tobania, Ordina) were added to the Group’s building stock. None of these new property portfolio additions, some of which are older buildings, meet the technical screening criteria.

The Group’s fleet of vehicles also increased significantly as a result of these acquisitions, mainly in Belgium and the Netherlands (Tobania and Ordina). A number of these vehicles, including some older models, do not meet the technical screening criteria.

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

In order to be aligned, eligible activities identified by Sopra Steria must not only meet the substantial contribution criteria, they must also comply with the “Do No Significant Harm” principle in respect of climate change adaptation.

DNSH - Climate change mitigation

The projects identified in this CCA 9.3 activity do not involve the fossil fuel extraction, transport or manufacturing plant sectors.

DNSH - Climate change adaptation

The Group pursues a policy of adapting to physical climate risks, as set out in Section 3.3 of this report, “Climate change risks and opportunities” (pages 46-48).

DNSH – Water and marine resources

In connection with projects identified for CCM 8.1, and to address the risks of environmental degradation relating to protecting water quality and avoiding water stress, the Group monitors freshwater consumption at its sites and is working on monitoring indicators covering water pollution as well as its presence on sites located in potentially water-stressed areas or near sea water (see Section 3.4.1 of this report, “Direct activities”, pages 49-52).

DNSH – Transition to a circular economy

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

A waste management plan is in place, ensuring that end-of-life electrical and electronic equipment is recycled as far as possible. This plan is described in Section 3.4.2 of this report, “Indirect activities” (pages 52-55). In 2023, 99.2% of waste electrical and electronic equipment was given a second life.

DNSH – Pollution prevention and control

In connection with projects identified for CE 4.1, the Group’s policy relating to purchases of goods and services covers the requirements set forth in Directive 2009/125/EC and Annex II of Directive 2011/65/EU. The policy is set out in Section 4.2 of this report, “Responsible purchasing: leveraging a sustainable supply chain” (pages 76-78).

DNSH – Protection and restoration of biodiversity and ecosystems

In connection with projects identified for CCM 3.21, the Group is drawing up an environmental impact study for sites considered to be at risk at the European level in order to define indicators relating to the six domains mentioned in Section 3.4.2, “Indirect activities” (pages 52-55): GHG emissions, fresh water and marine water, change in land use, air pollution, use of resources, introduced species with an impact on the environment.

Compliance with minimum safeguards

Minimum safeguards are procedures implemented by an undertaking that is carrying out an economic activity to ensure alignment with the OECD Guidelines for Multinational Enterprises

and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

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

MINIMUM SAFEGUARDS

Area	Evidence of safeguards and reference to corresponding sections in the Universal Registration Document
Human rights	<p>The Group is committed to complying with applicable law, has in place a human rights policy and is subject to the duty of vigilance laid down in French regulations.</p> <p>See Sections 2, "Social responsibility: A committed and responsible Group" (pages 22-40), 4.2, "Responsible purchasing: leveraging a sustainable supply chain" (pages 76-78), 4.4.6, "Protection of personal data" (pages 73-74), 4.5, "Promoting digital inclusion and community engagement" (pages 83-85) and 4.1.9, "Duty of vigilance and vigilance plan" (pages 75-76).</p>
Business ethics and anti-corruption	<p>The Group applies a zero-tolerance policy with respect to corruption and influence peddling. A specific code of conduct on the prevention of corruption and influence peddling is available in ten languages and covers all Group entities. An e-learning training course has been developed for all employees, supplemented by dedicated training for those populations considered the most exposed.</p> <p>See Section 4.1.5, "Preventing corruption and influence peddling" (pages 72-73).</p> <p>The Group has also put in place procedures for assessing its suppliers and subcontractors.</p> <p>See Section 4.2, "Responsible purchasing: leveraging a sustainable supply chain", and in particular the subsections headed "Signing of the Code of conduct for suppliers and partners" and "CSR assessment for suppliers and partners" (pages 76-78).</p>
Taxation	<p>The Group is committed to fully complying with tax regulations. In particular, the Group pays its taxes and duties in the countries where its operations are located and where value is created.</p> <p>See Section 4.1.7, "Tax transparency" (page 74).</p>
Fair competition	<p>Sopra Steria is committed to managing its business in strict compliance with competition law in countries in which the Group operates.</p> <p>See Section 4.1.8, "Other regulations" (pages 74-75).</p>

RESULTS

The following indicators have been prepared using financial data determined in accordance with the accounting principles set out in Chapter 5, "2023 consolidated financial statements" (page 218 of the 2023 URD).

CORPORATE RESPONSIBILITY

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Revenue

TAXONOMY – TURNOVER INDICATOR

Economic activities	2023			Substantial contribution criteria			
	Code(s) ^(a)	Absolute revenue (in millions of euros)	Proportion of revenue (%)	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution
				Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}
A. Taxonomy-eligible activities							
A.1. Environmentally sustainable activities (Taxonomy-aligned)							
Data-driven solutions for GHG emissions reductions	CCM 8.2	49.5	0.9%	100%			
Manufacturing of aircraft	CCA 3.21	1.0	0.0%	100%			
Climate risk management software	CCA 8.4	9.8	0.2%		100%		
Climate risk management consulting	CCA 9.3	0.3	0.0%		100%		
Provision of IT/OT data-driven solutions	CE 4.1	1.3	0.0%				
Revenue of environmentally sustainable activities (Taxonomy-aligned) (A.1)		61.9	1.1%				
Of which: % enabling activities			1.1%	100%			
Of which: % transitional activities			0.0%	0%			
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned)							
		(in millions of euros)	(%)	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}
Data processing, hosting and related activities	CCM 8.1	34.6	0.6%	100%			
Data-driven solutions for GHG emissions reductions	CCM 8.2	29.6	0.5%	100%			
Manufacturing of aircraft	CCM 3.21	0.0	0.0%	100%			
Climate risk management software	CCA 8.4	0.0	0.0%		100%		
Climate risk management consulting	CCA 9.3	0.0	0.0%		100%		
Provision of IT/OT data-driven solutions	CE 4.1	0.0	0.0%				
Revenue of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned) (A.2)		64.2	1.1%				
TOTAL (A.1. + A.2.)		126.1	2.2%				
B. Non-Taxonomy-eligible activities							
Revenue of non-Taxonomy-eligible activities (B)		5,679.2	97.8%				
TOTAL (A + B)		5,805.3	100%				

^(a) Codes: Climate Change Mitigation (CCM); Climate Change Adaptation (CCA); Water and Marine Resources (WTR); Circular Economy (CE); Pollution Prevention and Control (PPC); Biodiversity and Ecosystems (BIO).

^(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

^(c) Where an economic activity contributes substantially to multiple environmental objectives, the most relevant environmental objective is indicated in bold.

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

DNSH (Do No Significant Harm) criteria

Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) and Taxonomy-eligible (A.2.) revenue, 2022	“(Enabling activity)” category	“(Transitional activity)” category
Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
		N	Y	N	Y	N	N	Y	0.7%	E	
		N	Y	Y	Y	Y	Y	Y			
		N	N	N	N	N	N	Y			
		Y	N	N	N	N	N	Y			
100%		Y	N	Y	Y	Y	N	Y			
									0.7%		
Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
									0.5%		
100%											
									0.5%		
									1.1%		

Proportion of revenue/Total revenue

	Aligned with the European Taxonomy by objective	Taxonomy-eligible by objective
CCM	0.9%	1.1%
CCA	0.2%	0.0%
WTR	N/EL	N/EL
CE	0.0%	0.0%
PPC	N/EL	N/EL
BIO	N/EL	N/EL

CORPORATE RESPONSIBILITY

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Capex

The capex to be used is not the cash outflow on the cash flow statement (see Chapter 5, “2023 consolidated financial statements”, page 216 of the 2023 URD), but the increase in the value of assets. Accordingly, new right-of-use assets will be recognised when leases are signed, while the financing details of

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

TAXONOMY – CAPEX INDICATOR

	2023			Substantial contribution criteria				DNSH (Do No Significant Harm) criteria	
	Code(s) ^(a)	Absolute capex in millions of euros	Proportion of capex %	Climate change mitigation Y; N; N/ EL ^(b) ^(c)	Climate change adaptation Y; N; N/ EL ^(b) ^(c)	Water and marine resources Y; N; N/ EL ^(b) ^(c)	Pollution Y; N; N/ EL ^(b) ^(c)	Circular economy Y; N; N/ EL ^(b) ^(c)	Biodiversity and ecosystems Y; N; N/ EL ^(b) ^(c)
Economic activities									
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (Taxonomy-aligned)									
Afforestation	CCM 1.1								
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	27.4	10.7%	100%					
Renovation of existing buildings	CCM 7.2								
Acquisition and ownership of buildings	CCM 7.7	31.6	12.4%	100%					
Capex of environmentally sustainable activities (Taxonomy-aligned) (A.1)		59	23.1%						
Of which:% enabling activities									
Of which:% transitional activities									
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned)									
		in millions of euros	%	Y; N; N/ EL ^(b) ^(c)	Y; N; N/ EL ^(b) ^(c)	Y; N; N/ EL ^(b) ^(c)	Y; N; N/ EL ^(b) ^(c)	Y; N; N/ EL ^(b) ^(c)	Y; N; N/ EL ^(b) ^(c)
Afforestation	CCM 1.1								
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	30.1	11.8%	100%					
Renovation of existing buildings	CCM 7.2								
Acquisition and ownership of buildings	CCM 7.7	166.4	65.1%	100%					
Capex of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned) (A.2)		196.5	76.9%						
TOTAL (A.1 + A.2)		255.5	100%						
B. Non-Taxonomy-eligible activities									
Capex of non-Taxonomy-eligible activities (B)		0							
TOTAL (A + B)		255.5	100%						

^(a) Codes: Climate Change Mitigation (CCM); Climate Change Adaptation (CCA); Water and Marine Resources (WTR); Circular Economy (CE); Pollution Prevention and Control (PPC); Biodiversity and Ecosystems (BIO).

^(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

^(c) Where an economic activity contributes substantially to multiple environmental objectives, the most relevant environmental objective is indicated in bold.

Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution	Circular economy	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) and Taxonomy-eligible (A.2.) capex, 2022	“(Enabling activity)” category	“(Transitional activity)” category
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Y	Y	N	Y	Y	N	Y	1.2%		
Y	Y	N	N	N	N	Y	13.4%		
							14.5%		
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
							3.0%		
							33.3%		
							36.3%		
							50.8%		

Proportion of capex/Total capex

	Aligned with the European Taxonomy by objective	Taxonomy-eligible by objective
CCM	23.1%	76.9%
CCA	N/EL	N/EL
WTR	N/EL	N/EL
CE	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

CORPORATE RESPONSIBILITY

Environmental responsibility: Taking action by drawing on our value chain and ecosystem

Opex

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

The Group's business model is people-intensive. It therefore includes essential expenditures on subcontracting, travel and communication services, which fall outside the scope of the Taxonomy.

With the exception of research and development expenditures, which are essential to software publishing, the other cost components of the denominator of the opex indicator play only a very small role in the Group's business model. These expenditures are immaterial, amounting to no more than 4.9% of total opex, i.e. €264.5 million. As such, the Group has decided, as it did for reporting in 2021 and 2022, to disregard them, in accordance with the EU regulation's materiality threshold for opex. The numerator representing the opex-eligible activities is therefore 0, for a denominator that amounts to €264.5 million.

TAXONOMY – OPEX INDICATOR

Economic activities	2023			Substantial contribution criteria			
	Code(s) ^(a)	Absolute opex (in millions of euros)	Proportion of opex (%)	Climate change mitigation	Climate change adaptation	Water and marine resources	Pollution
				Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}
A. Taxonomy-eligible activities							
A.1. Environmentally sustainable activities (Taxonomy-aligned)							
Opex of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%				
Of which: % enabling activities							
Of which: % transitional activities							
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned)							
		(in millions of euros)	(%)	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}	Y; N; N/EL ^{(b) (c)}
Opex of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned) (A.2)		0	0.0%				
TOTAL (A.1. + A.2.)		0	0.0%				
B. Non-Taxonomy-eligible activities							
Opex of non-Taxonomy-eligible activities (B)		264.5	100%				
TOTAL (A + B)		264.5	100%				

^(a) Codes: Climate Change Mitigation (CCM); Climate Change Adaptation (CCA); Water and Marine Resources (WTR); Circular Economy (CE); Pollution Prevention and Control (PPC); Biodiversity and Ecosystems (BIO).

^(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective.

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective.

N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

^(c) Where an economic activity contributes substantially to multiple environmental objectives, the most relevant environmental objective is indicated in bold.

DNSh (Do No Significant Harm) criteria

Circular economy	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Minimum safeguards	Proportion of Taxonomy -aligned (A.1.) and Taxonomy -eligible (A.2.) opex, 2022	"(Enabling activity)" category	"(Transitional activity)" category
Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
									0.0%		
Y; N; N/ EL (b) (c)	Y; N; N/ EL (b) (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
									0.0%		

Proportion of opex/Total opex

	Aligned with the European Taxonomy by objective	Taxonomy-eligible by objective
CCM	0.0%	0.0%
CCA	N/EL	N/EL
WTR	N/EL	N/EL
CE	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

3.7. Outlook

Sopra Steria confirms its commitment to the fight against climate change and plans to become a net-zero emissions company by 2040 in accordance with SBTi's long-term Net-Zero Standard, 10 years ahead of the UN and the EU (based on their current targets). The Group also wants to make digital technology a source of opportunities and a catalyst for progress for everyone.

In order to meet its short-term (2030) and long-term (2040) targets, Sopra Steria will be continuing and strengthening the following initiatives:

- rolling out action plans across the Group to encourage suppliers to join our efforts to decarbonise the supply chain;
- optimising solutions to decarbonise transport (business travel, commuting);
- maintaining the Group's Energy Savings Plan;
- expanding ISO 14001 certification, particularly in France;
- stepping up the development of responsible digital technology services and solutions to extend its emissions reduction and climate change adaptation actions throughout its value chain while meeting client needs thanks to the opportunities offered by digital technologies;
- expanding the analysis to cover certain impact categories in more detail (biodiversity) and by adding new waste categories (plastics and metals);
- pursuing our plan to acquire a more ambitious solution for automating the collection of environmental data and publishing associated indicators. This initiative is consistent with the Group's intention to adopt innovative practices to boost operational efficiency across the Group, more quickly produce monitoring indicators covering key programmes and respond to increasing expectations from stakeholders.

4. Commitments to society

As a European tech leader, Sopra Steria's commitments to society encompass the following:

- putting the Group's ethical principles into practice and abiding by compliance rules;
- responsible interactions with the Group's stakeholders, particularly suppliers and subcontractors, through a responsible purchasing policy and vigilance plan;
- solutions to help our clients address their priorities with regard to the environment, digital sovereignty, digital ethics and the development of trustworthy artificial intelligence;
- civic engagement to support struggling and highly vulnerable populations.

Through our commitments to society, we are directly or indirectly contributing to the following SDGs: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 16 and 17.

4.1. Ethics and compliance

4.1.1. GOVERNANCE AND ORGANISATION

Sopra Steria has decided to bring together business ethics and compliance, internal control and risk management within the Internal Control Department, which reports directly to the Group's Executive Management. This department appears before the Audit Committee and the Nomination, Governance, Ethics and Corporate Responsibility Committee at regular intervals.

This structure allows for centrally coordinated, Group-wide governance to deal with business ethics and compliance issues, compliance controls, risks and potential whistleblowing.

- The Internal Control Department oversees business ethics and compliance issues and coordinates all stakeholders involved in compliance and internal control across the Group. The Internal Control Director is the primary reference point for the whistleblowing system in her capacity as Group Compliance Officer. The Internal Control Department directly manages programmes aimed at preventing corruption, influence peddling, money laundering and fraud, as well as those concerning the compliance of operations with economic sanctions and export controls, and lastly, the duty of vigilance.
- This department is supported by the network of Internal Control & Compliance Officers in charge of internal control, business ethics and compliance. (See Chapter 2, "Risk factors and internal control", of the 2023 URD on pages 48-53.) They are appointed to work with local teams in each Group entity.
- It is also supported by the Group-level functional and operational departments, each with expertise in its own area: the Human Resources Department, Legal Department, Purchasing Department, Finance Department, Security Department, and Corporate Responsibility and Sustainable Development Department.

Each of these departments also have their own correspondents within each of the Group's entities. Regular steering meetings bring together these departments and Executive Management to discuss programme implementation and changes to be instigated. The Internal Control Department and the Internal Audit Department also meet regularly to exchange updated information, notably concerning the identification of associated risks and the audit plan.

4.1.2. ETHICAL PRACTICES

As the Sopra Steria Group grows, it is committed not only to strictly complying with legislation and regulations in the countries in which it operates but also to applying ethical principles rooted in the Group's culture and values (see "Integrated presentation of Sopra Steria" of the 2023 URD on page 5). These include, in particular, professional excellence, respect for others and a proactive approach.

Sopra Steria's code of ethics constitutes the reference framework within which the Group operates. The Group's status as a signatory to the United Nations Global Compact since 2004 reflects Sopra Steria's ethical principles, which adhere to the principles and fundamental entitlements of the Universal Declaration of Human Rights of the United Nations and the Charter of Fundamental Rights of the European Union.

With a foreword written by the Chairman of the Board of Directors, it is supported by Group management, which is responsible for ensuring that these rules are observed. The code applies to all Sopra Steria employees. Managers who sit on the Group Management Committee and entity-level (country and subsidiary) management committees sign an annual digital declaration renewing their commitment to abide by and enforce the code of ethics within their scope of responsibility.

Sopra Steria regularly raises awareness among the relevant personnel to ensure that they buy into and abide by the Group's values and fundamentals and the principles laid down in the code of ethics. These awareness-raising campaigns and training courses take place principally through induction seminars, professional development sessions and events sharing the Group's fundamentals, organised by Sopra Steria Academy, the Group's in-house training organisation.

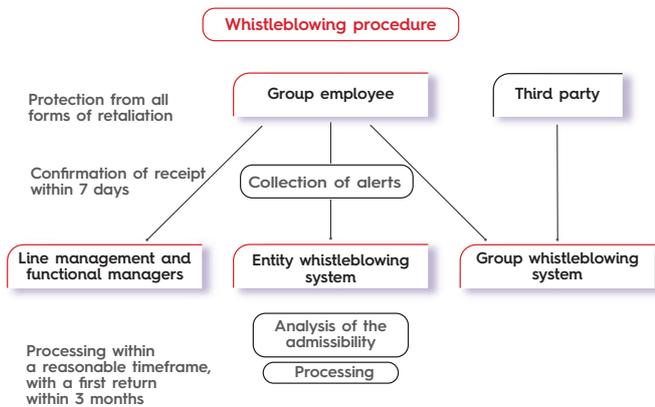
Furthermore, Sopra Steria expects all those with whom it has a business relationship to abide by the principles of its code of ethics, irrespective of legislation and regulations in the countries in which they operate. As it applies to its supply chain in particular, Sopra Steria requires agreement to the ethical principles set out in the code of conduct for suppliers and partners.

The code of ethics is publicly available from the Ethics and Compliance page of Sopra Steria's corporate website at www.soprasteria.com.

4.1.3. RULES AND PROCEDURES

The code of ethics is supplemented by an anti-corruption code of conduct, a code of conduct for stock market transactions, a code of conduct for suppliers and partners and a common core of rules, procedures and checks. (See Chapter 2, "Risk factors and internal control", of the 2023 URD on pages 48-53.) As part of the compliance programme, work was undertaken at Group level in 2023 to continuously improve existing rules and clarify guidelines and procedures to ensure that regulatory changes are taken into account, best practice is adopted and these rules and procedures are applied and controlled within the Group on an ongoing basis. For example, ten or so rules relating to compliance issues were integrated into the Group Rules, which constitute the operating fundamentals applicable to all Sopra Steria entities.

4.1.4. WHISTLEBLOWING PROCEDURE



The whistleblowing procedure may be used to flag up any situations that could be considered contrary to the law, the code of ethics or Sopra Steria’s code of conduct or that could harm Sopra Steria’s reputation or pose a threat to the public interest. Key areas covered by the whistleblowing procedure include corruption and influence peddling, fraud, financial offences, breaches of competition law and risks relating to human rights and fundamental freedoms, health and safety and environmental damage. The procedure covers all Group entities and geographies.

Any person may bring any concerns they have to the attention of their line manager, their line manager’s manager, their entity’s Compliance Officer, the Compliance Officer of the functional division to which their entity belongs or the Group Compliance Officer, as they see fit.

As an alternative to these usual communication channels, they may choose to use Sopra Steria’s whistleblowing procedure. An email address is provided within each entity, managed by a designated individual approved by the Group’s Internal Control Department, which is responsible for the whistleblowing procedure.

Concerns can also be raised directly with the Group’s Internal Control Department by writing to the following email address: ethics@soprasteria.com. It is possible to raise concerns anonymously.

This reporting channel is also open to all external stakeholders, including in particular the Group’s clients, suppliers, subcontractors and business partners. It is available on the Ethics and Compliance page of the Group’s website at www.soprasteria.com.

In accordance with the operating rules governing the Group’s whistleblowing procedure, whistleblowing reports are responded to within the following timescales:

- receipt of reports is acknowledged within seven working days;
- the validity of reports is confirmed within a reasonable time frame following their receipt;
- initial feedback on action that has been, is being or will be taken in response to reports is provided within three months of the date on which receipt of the report was acknowledged;
- reports are closed within a reasonable time frame based on the complexity and severity of the matters reported.

Data security, integrity and confidentiality are assured. Sopra Steria guarantees that all information exchanged, including the identity of the whistleblower and any other relevant persons, will remain confidential. Precautionary steps are also taken to safeguard against any conflict of interest, thus guaranteeing impartiality while reports are investigated.

Whistleblowers are protected against reprisals, discrimination and disciplinary sanctions of any kind related to their whistleblowing. This protection extends to any person related to the whistleblower or their whistleblowing.

Records of reports received under the whistleblowing procedure are kept in accordance with applicable legislation and/or regulations.

4.1.5. PREVENTING CORRUPTION AND INFLUENCE PEDDLING

Sopra Steria has implemented a compliance programme to safeguard against risks associated with corruption and influence peddling. These measures help protect the Group’s reputation and maintain the trust of its internal and external stakeholders. The Group applies a zero-tolerance policy with respect to corruption and influence peddling.

To this end, Executive Management is highly involved in the implementation and monitoring of the Group’s programme to prevent corruption and influence peddling. This firm commitment takes shape in particular through the Group’s specific code of conduct covering these issues, the direct oversight of the programme at the Internal Control Department’s steering meetings with Executive Management, informational meetings for senior managers and regular communications campaigns targeting all Group employees. For example, each year Executive Management reiterates its commitment to all Group employees on the UN’s International Anti-Corruption Day, which takes place on 9 December.

Executive Management has established a Group-wide organisational structure in charge of managing, monitoring and controlling the framework, through a network of Internal Control & Compliance Officers, who have responsibility for rolling out programmes on compliance, business ethics, internal control and risk management issues within each entity.

The system is underpinned, in particular, by the following:

- a specific mapping exercise to identify risks of corruption and influence peddling, updated every two years or as soon as is necessary following a major Group-level event. This risk mapping was updated as planned in the first half of 2022 and will be updated again in 2024;
- a specific code of conduct for the prevention of corruption and influence peddling, including a foreword by the Chairman of the Board of Directors and the Chief Executive Officer and illustrated with real-world examples, as a supplement to the code of ethics. This code of conduct has been translated into 10 languages and covers the entire Group;
- a disciplinary system based on the code of conduct enforceable against all employees through its inclusion in the Group’s internal rules and regulations, or through any other mechanism in force at Group entities;
- specific, formal procedures, allowing in particular for the implementation of the first- and second-level controls, in order to respond to situations identified as potentially exposed to risk. For example: Policies on hospitality and gifts and procedures covering conflicts of interest, client events and countries under vigilance;
- a strict procedure for assessing third parties, including suppliers and subcontractors. In this regard, the Group implements its purchasing procedure and a code of conduct for suppliers and partners, which was revised at the beginning of 2022, to ensure that all new regulations, and more specifically those connected with the “Sapin II” Act and the duty of vigilance, are covered. Specific procedures are also in place to assess countries under vigilance, beneficiaries of donations, sponsorship and patronage, and acquisition targets;

- a Group training programme developed in light of the results of the risk mapping exercise for corruption and influence peddling risks:
 - a mandatory e-learning course for all employees that must be completed within 3 months of their arrival. This course, updated in 2021, is available in five languages. This tailored course, designed in-house, consists of eight interactive modules (Legal framework, code of conduct and key contact points; Invitations and gifts; Conflicts of interest; Public agents; Commercial intermediaries and international sanctions; Donations, sponsorship and patronage; Facilitation payments; Whistleblowing procedure) and ends with a mandatory knowledge assessment quiz that employees must pass to successfully complete the course. At end December 2023, 93% of Group employees had completed this e-learning module,
 - a specific programme for those populations considered the most at risk, for example managers, sales staff and buyers;
- a guide to preventing conflicts of interest, made available to all Group employees in early 2023, aimed at helping employees and managers eliminate any doubt as to the impartiality of decisions made in the course of Sopra Steria's business and find appropriate solutions should conflicts of interest arise;
- whistleblowing procedure (described above);
- strengthened control and audit procedures: The specific controls are covered in the procedures developed under the programme for the prevention of corruption and influence peddling and may be either ongoing or periodic. In addition to the first-level controls carried out in the form of self-checks by the employees concerned and by line managers, controls are mainly performed, depending on the area involved, by the functional divisions concerned (Finance Department, Internal Control Department, Industrial Department, Legal Department, Human Resources Department). The procedures are also assessed by the Internal Audit Department when auditing the Group's subsidiaries and/or divisions, by running through some 30 specific checks, and during specific compliance audits as part of the internal audit programme.

To the best of the company's knowledge at the time of writing this Universal Registration Document, neither Sopra Steria, nor its subsidiaries nor any member of an administrative or management body have been found guilty of corruption or influence peddling at any time in the last five years. Furthermore, no confirmed corruption incidents were recorded via the Group's whistleblowing procedure in 2023.

4.1.6. DATA PROTECTION

Protection of personal data

Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 – known as the General Data Protection Regulation, or GDPR – entered into force on 25 May 2018. The Group has rolled out a governance structure intended to ensure compliance with this regulation and local laws.

This governance structure is under the responsibility of the head of the Group's Legal Department, an Executive Committee member,

who is responsible for coordinating measures to protect personal data processed by Group companies (both for their own purposes and on behalf of their clients).

The programme's governance model consists of a clearly defined organisational structure and a compliance programme made up of a set of policies, procedures and tools designed to ensure that personal data is properly protected across the Group.

This organisational structure has two tiers: a Group tier and a local (country/entity) tier. Data Protection Officers have been appointed within each of the Group entities concerned. The Group Data Protection Officer relies on this structure to roll out the compliance programme across the Group, with the support of the Group's head of governance for confidentiality and data protection.

This programme has the following goals in particular:

- roll-out of a specific tool to keep records of all processing of personal data by Group entities, both for their own purposes and on behalf of their clients;
- implementation of specific procedures to respond to requests received from individuals exercising their rights relating to personal data, including the right to access, the right to rectification, the right to object to processing and the right to remove data across the system, including archived and recorded data:
 - for employees of Group companies,
 - for third parties (for example, job applicants in connection with recruitment procedures),
 - for personal data processed by Group companies under contractual arrangements with their clients, as instructed in writing by the latter;
- review of internal and external media and applications to ensure compliance with legal and regulatory requirements;
- adoption of a procedure for managing, assessing the severity and reporting compromises of personal data and determining the measures required to mitigate any associated risk;
- provision of standard contracts and clauses covering the protection of personal data in the context of contractual relationships with clients, subcontractors and suppliers;
- roll-out of a mandatory e-learning module for all existing Group employees and for every new employee. The module was renewed in January 2024;
- management of the whistleblowing procedure to report actual or suspected abuses and irregularities relating to personal data;
- adoption of effective reporting processes for the management team and periodic compliance checks;
- regular reviews of the compliance programme and the organisational structure.

All external growth transactions involve a due diligence process covering the processing of personal data. Acquired companies are added to this compliance programme upon joining the Group.

In addition, at Sopra HR Software, the Sopra Steria Group's HR solutions publisher subsidiary, the Binding Corporate Rules (BCR) have been in place within its entities since 2015.

Data security

The Group has put in place a policy and robust system across all its entities and operations, supported by appropriate governance, procedures and controls that are reviewed annually. Further information can be found in Section 1, "Risk factors", of Chapter 2 (pages 40 to 46 of the 2023 URD).

The ISO 27001 certified sites in France cover the central IT services provided to the Group by the IT department (100%). What's more, the Group holds ISO 27001 certification covering its main countries (Belgium, Germany, Denmark, France, India, Italy, Luxembourg, Norway, Poland, Spain, Sweden and the United Kingdom) and operations delivering its software solutions, such as Sopra Banking Software and Sopra HR Software.

Training

As regards awareness-raising and training in the area of information security more specifically, the Group has a catalogue of training made available to employees, coordinated by the Group Security Department and rolled out via the Group Academy. Employees may take one or more of these training courses a year depending on their role. At end-November 2023, 91% of employees had completed the mandatory e-learning course. A new mandatory e-learning module was launched in December 2023 to replace the previous one. Topics covered include protecting information, recognising phishing attempts and ensuring that information is kept secure while travelling and working remotely. Specialised modules covering topics in greater depth will be added in 2024. Informational and best practice campaigns, which are constantly shared on the Group's intranets, and periodically through newsletters, supplement this training programme.

Cyber rating

Cyber rating agencies are used to improve visibility as to the Group's exposure to cyber risks. They periodically assess Sopra Steria's management system and external assets visible on the internet. The Group Security Department regularly monitors developments in this area.

- SecurityScorecard: A in November 2023, with a goal of maintaining this score, which is higher than the industry average.
- CyberVadis score: 795, with a goal of at least maintaining this score. The score is due to be reassessed in March 2024.

4.1.7. TAX TRANSPARENCY

In tax matters, Sopra Steria Group is committed to complying with the tax laws and regulations applicable in all of the countries in which it is present. Sopra Steria acts in line with its values and ethical principles of integrity, commitment and accountability.

Accordingly, the Group pays its taxes and duties in the countries where its operations are located and where value is created. This approach is pursued in accordance with international guidelines and standards, such as those of the OECD, particularly in relation to transfer pricing for cross-border transactions between Group companies. In this respect, the Group does not engage in tax evasion or any other practice contrary to its ethical standards.

Sopra Steria does not make use of aggressive tax planning or any structuring methods for its transactions that would detach the tax location from the location of business activity. The Group thus abstains from establishing operations in tax havens (uncooperative

countries or territories on the official French list or the European Union's blacklist), has no bank accounts at banks established in such countries or territories, and more generally abstains from creating any entities that have no economic substance or business purpose.

Sopra Steria Group is regularly audited by the competent tax authorities, with which it fully cooperates. The Group complies with the deadlines specified by tax authorities for providing responses to their queries, meets all of its reporting requirements and pays its taxes as required by law.

To limit tax risks relating to its activities, and to take advantage of existing tax incentives, exemptions and relief, in accordance with tax laws and the reality of its activities, the Group may enlist the services of outside tax consultants. All advice thus received is reviewed internally to ensure that any resulting application is consistent with the Group's tax principles.

4.1.8. OTHER REGULATIONS

Fair competition

Sopra Steria is committed to managing its business in strict compliance with competition law and regulations in all the countries where the Group operates. Employees are informed that if they have any questions or doubts about a competition-related topic, they must consult with their entity's legal department. The Group Rules include instructions in this area. A project to update the associated training programme began in 2023.

Inside information and rules on insider trading

As a company listed on the Euronext Paris exchange, Sopra Steria has a code of conduct for stock market transactions that sets out rules and protective measures relating to stock market transactions and the use or disclosure of inside information as defined in the European Market Abuse Regulation, i.e. any specific information that has not been made public and which, if made public, would be liable to significantly influence the share price.

Anti-money laundering

Sopra Steria undertakes not to engage or participate in any practice that constitutes the laundering of assets, revenue or capital. Financial transactions are entered into in strict compliance with anti-money laundering legislation and regulations. The Group is thus committed to exercising special care in assessing third parties in countries considered high-risk. A system to automate and reinforce procedures for verifying third-party bank details continued its roll-out in 2023. It now covers more than two thirds of purchases each year.

International sanctions and export controls

Sopra Steria undertakes to refrain from any activity that would contravene applicable national and international laws, regulations or standards in relation to economic sanctions imposing export controls, embargoes or other restrictions on trade. These topics are covered in the anti-corruption e-learning course. All third parties located in countries considered high risk are covered by compliance assessment procedures before any business relationship is entered into. Through its code of conduct for suppliers and partners, Sopra Steria also requires its suppliers and subcontractors to comply with economic sanctions.

Lobbying and representation of interests

As stated in its anti-corruption code of conduct, Sopra Steria does not provide support of any kind, financial or otherwise, to political parties, leaders or initiatives.

The Group reserves the right to engage in dialogue in connection with the development of regulations in the countries in which it operates and to participate in working meetings organised by industry bodies; such activities are undertaken by Executive Management or with its full knowledge. The company is registered in the European Union’s Transparency Register under number 467305452138-41.

4.1.9. DUTY OF VIGILANCE AND VIGILANCE PLAN

This section provides a summary description of Sopra Steria’s vigilance plan. It sets out reasonable vigilance measures aimed at identifying risks and preventing serious violations in respect of human rights and fundamental freedoms, health and safety, and the environment.

Coordinated by the Internal Control Department, the vigilance plan is prepared by the main departments responsible for the areas covered by the duty of vigilance: the Corporate Responsibility and Sustainable Development Department, Human Resources Department, Purchasing Department, Security Department and Legal Department. This plan was also presented to the Works Council when the initiative was launched. In addition, prior to preparing the plan, the results of the Group’s general risk mapping exercise are aligned with the materiality matrix of corporate responsibility issues. The vigilance plan is reviewed each year, in light of possible developments in risks and the effectiveness of mitigation measures put in place. Furthermore, reasonable vigilance measures are implemented gradually for newly acquired companies as part of the integration of these companies within the Group and with respect to its procedures and systems.

Risk mitigation and prevention plans

The continuous improvement approach adopted in line with the Group’s corporate responsibility policy put in place several years ago focuses on the various areas identified in the mapping. The

The vigilance plan consists of four parts:

- risk mapping to identify, analyse and prioritise serious violation risks;
- risk mitigation and prevention plans;
- system to receive reports relating to the existence of risks or the occurrence of risk events;
- system to monitor the measures implemented and assess their effectiveness.

Risk mapping exercise

The risk areas listed below were analysed and prioritised in line with their severity and likelihood of occurrence in the context of the Group’s business activities, those of its service suppliers and those of its manufactured product suppliers:

- human rights and fundamental freedoms: Diversity, equal opportunity and inclusion, labour relations and union representation, protection of personal data, working conditions: hours, compensation and social security;
- health and safety: Right to safe and healthy working conditions (particularly access to buildings, safety and security of business travel), healthcare benefits and workplace prevention measures;
- environment: risk of serious damage to the environment (e.g. pollution, waste, adverse effects on biodiversity).

The conclusions of this risk mapping exercise are used as the starting point for the Group’s responsible purchasing policy, as set out in Section 4.2, “Responsible purchasing: leveraging a sustainable supply chain” (pages 76-78).

cross-reference table indicates the corresponding sections of the Corporate Responsibility Report that describe the risk mitigation and prevention plans put in place.

Area	Category	Mitigation plans and preventive measures
Risks relating to the Group’s business activities	Human rights and fundamental freedoms	The relevant information is set out in Sections 2 (pages 22-40), 4.1.6 (pages 73-74), 4.2 (pages 76-78), 4.4.1 (pages 81), 4.5 (pages 83-86)
	Health and safety	The relevant information is set out in Section 2.8 (pages 38-39).
	Environment	The relevant information is set out in Section 3 (pages 41-70).
Risks relating to the business activities of the Group’s suppliers	Responsible purchasing	The relevant information is set out in Section 4.2 (pages 76-78).

Sopra Steria’s policies, actions and results in respect of the workforce and human rights, business ethics, the environment and responsible purchasing are assessed annually by EcoVadis. Since this

label was created in 2020, Sopra Steria has achieved the highest possible rating of Platinum. The Group has also been among the top 1% for the past five years.

Whistleblowing procedure

Sopra Steria has put in place a whistleblowing procedure for receiving reports in connection with its duty of care. This procedure is set out in Section 4.1.4 under “Whistleblowing procedure” (page 72).

System to monitor the measures implemented and assess their effectiveness

For risks relating to the duty of vigilance, the procedures for the regular assessment of the Group’s business activities and those of its subsidiaries, along with those of its main suppliers, are carried out at the level of the departments concerned. Each department with oversight for issues involving the duty of vigilance is responsible for monitoring the risks identified in the mapping of risks relating to the duty of vigilance.

All of these departments are involved in the identification and implementation of reasonable and appropriate vigilance measures for their respective areas of responsibility. They report on their monitoring activities at the Group’s steering committee meetings and twice a year to the Corporate Responsibility and Sustainable Development Committee.

The risk mitigation and prevention measures put in place with regard to the duty of vigilance are reviewed as part of the Group’s internal control procedures and are the focus of a consolidated report drawn up each year by the Internal Control Department and presented to Executive Management.

4.2. Responsible purchasing: leveraging a sustainable supply chain

4.2.1. GOVERNANCE AND ORGANISATION

Reporting to Executive Management, the Group Purchasing Department draws up the Group’s purchasing policies and procedures, oversees supplier relations and implements responsible purchasing measures throughout the Group to ensure that its supply chain is aligned with the Group’s requirements in relation to ethics and sustainability. The Group Purchasing Back-Office Department helps buyers and other responsible purchasing stakeholders implement supplier compliance and assessment systems.

In 2023, the Responsible Purchasing training course, which had already been rolled out to all buyers and purchasing stakeholders in France and at the corporate level, was extended to the United Kingdom, Norway and Germany.

The Group Purchasing Department works closely with the Corporate Responsibility and Sustainable Development Department and the Internal Control Department to design, implement and monitor responsible purchasing systems.

Over the past several years, under the supervision of the Group Purchasing Department, the Group has been rolling out shared procedures and tools aimed at systematising the use of purchase orders and providing an end-to-end view of its purchases, from requirements definition through to payment. Those entities accounting for the highest volumes of purchases were all covered by these procedures at end-2023. Rollout in Germany and the future Benelux organisation (incorporating Tobania and Ordina) is scheduled for 2024.

4.2.2. SIGNING OF THE CODE OF CONDUCT FOR SUPPLIERS AND PARTNERS

The purpose of the code of conduct for suppliers and partners is to define requirements in terms of business ethics, respect for fundamental human rights, and the environment. It sets out Sopra Steria’s commitments to its suppliers and partners as well as what the Group expects of them. It requires suppliers and partners to abide by the principles laid down in the United Nations Global Compact in respect of, inter alia, human rights and fundamental freedoms, labour law, the environment and anti-corruption measures. The code of conduct for suppliers and partners also includes provisions designed to ensure that suppliers’ and partners’ own supply chains abide by these commitments, as well as a declaration concerning conflicts of interest.

The document is available on the Group’s website: www.soprasteria.com.

Sopra Steria’s code of conduct for suppliers and partners is included in all invitations to tender sent out to suppliers and incorporated into all Group contracts and purchase orders. If a supplier refuses to sign up to the code of conduct on the basis that it has its own such code, Sopra Steria requires the latter to contain principles equivalent to those set out in the Group’s code of conduct.

4.2.3. CSR ASSESSMENT FOR SUPPLIERS AND PARTNERS

System rolled out within the Group

Since 2015, the Group has been committed to evaluating its key suppliers and partners. Assessments are carried out using the independent expert platform EcoVadis.

The assessment covers four areas – social issues and human rights, the environment, ethics and sustainable procurement – and looks at suppliers’ policies, action plans and actual performance. It is a document-based assessment carried out by specialised analysts at EcoVadis.

The resulting detailed analysis provides Sopra Steria with a comprehensive overview of the CSR maturity of its suppliers including their strengths, weaknesses and any unethical behaviours reported in the media or by NGOs.

2023 Results

Across the whole Group, 730 suppliers were awarded positive EcoVadis assessments in 2023, covering more than €850 million of expenditure, in accordance with the targets set by the Group in this area. This accounts for 73% of 2023 target expenditure.

In 2023, the supplier assessment system was rolled out in Italy, Poland and Sweden. This means all of the Group’s regions are now fully covered.

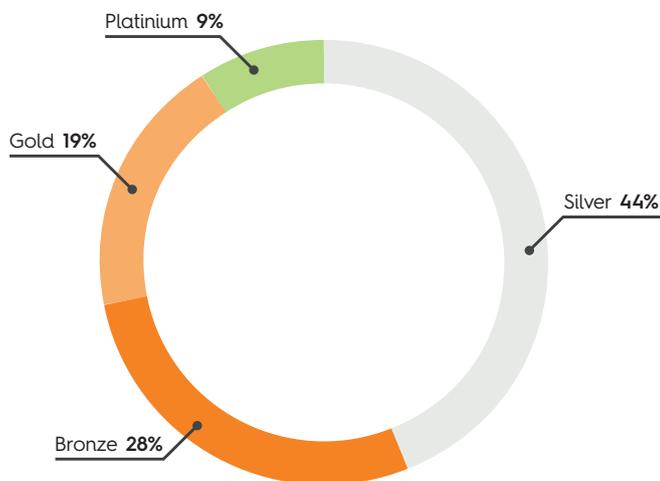
The assessment response rate was 95% (including suppliers in the process of being assessed).

At least half of suppliers accounting for 50% or more of Scope 3.1 emissions in tCO₂e were assessed via the EcoVadis platform.

Lastly, 35% of suppliers already assessed during previous campaigns were reassessed.

In terms of qualitative outcomes:

- the average score for Sopra Steria suppliers who had completed the assessment was 59.5 out of 100, nearly 13.7 points higher than the average score for all suppliers assessed via the EcoVadis platform;
- the average improvement across all suppliers reassessed in 2023 was 3.4 points;
- no suppliers assessed or reassessed in 2023 scored less than Sopra Steria's alert threshold of 24/100;
- 85% of suppliers assessed or reassessed achieved a score of at least 45 out of 100 (compared with only 56% of all businesses assessed by EcoVadis);
- 71% of suppliers assessed by the Group were awarded a specific EcoVadis medal (compared with 35% of all suppliers assessed by EcoVadis), broken down as follows:



- Sopra Steria was reassessed by EcoVadis in 2023. Its score in the "Sustainable procurement" category rose from 70/100 to 80/100, helping raise its overall score to 86/100 (up 6 points from 2022).
- In 2023, Sopra Steria was included in the Supplier Engagement Leaderboard (A), for the 4th year in a row.

Reminder of the alert procedure in the event of a high-risk assessment

- For suppliers with a score of 24/100 or less, an alert is triggered by EcoVadis. This alert threshold concerns both the overall score and/or the score in the "Ethics" field. The supplier is then contacted by Sopra Steria's Group Purchasing Department to put in place the necessary corrective actions and undergo a new EcoVadis assessment within a period of three months.
- If the overall score and/or the score in any one of the four fields (social issues and human rights, ethics, environment, and responsible purchasing) is less than 45/100, the supplier is considered non-compliant with expectations. In this case, the supplier is asked to refer to the areas for improvement identified in the course of its assessment to put in place a corrective action plan as soon as possible.

Inclusion of CSR criteria in tender specifications

During each tender, buyers assess the CSR performance of the suppliers consulted, drawing in particular on the results of the EcoVadis questionnaire. Responses are only considered if the prospective supplier has first signed the code of conduct for suppliers and partners.

Depending on the purchasing category, additional criteria may apply and be assessed. For example, this is the case for supplies of PCs, for which the renewed tender process in 2023 included EPEAT (Electronic Product Environmental Assessment Tool) certification. This certification, which covers every key stage in a product's life cycle (from raw materials through to manufacture and use), takes into account environmental, social and ethical criteria and, in particular, compliance with international labour standards, workplace health and safety requirements, and transparency with regard to supply chains, anti-corruption management systems, guarantees of origin for minerals, and sourcing from areas not affected by armed conflict.

4.2.4. ETHICAL AND INCLUSIVE PURCHASING: BUILDING DIVERSITY INTO THE SUPPLY CHAIN AND CONTRIBUTING TO LOCAL AND REGIONAL DEVELOPMENT

Sopra Steria is pursuing a number of local initiatives around the Group that promote ethical and inclusive purchasing.

Using organisations that specifically employ people with disabilities in France

In France, the Group uses services provided by sheltered workshops and other organisations that specifically employ people with disabilities. The relevant information is set out in Section 2.7.2, "Fostering employment and retention of people with disabilities" (page 35).

Purchasing that fosters inclusion in the United Kingdom

In the United Kingdom, 53% of suppliers are small and medium-sized enterprises (SMEs). The Group runs programmes to identify and support the most innovative among them, as well as local suppliers, diverse suppliers and voluntary, community and social enterprises (VCSEs). These initiatives form part of actions taken to adapt Sopra Steria's UK purchasing process in light of the Social Value Act.

4.2.5. HELPING REDUCE GHG EMISSIONS FROM THE SUPPLY CHAIN AND SBTI COMMITMENTS

The Group Purchasing Department worked with the Corporate Responsibility Department to launch a programme to train its buyers and mobilise suppliers to meet their environmental commitments and encourage them in particular to report their carbon footprints via EcoVadis.

A number of initiatives were also rolled out in 2023 to help achieve this ambitious goal:

- **Optimisation of logistics chains**
Shifting the supply chain for IT orders (PCs) from road transport to sea and river transport
- **Lengthening the lifespan of some equipment**
- **Purchasing products and services with a lower environmental impact:**
 - renewable energy contracts: Purchases of renewable energy directly from suppliers, purchases of International Renewable Energy Certificates (I-RECs) and Guarantees of Origin (GOs). Further information can be found in Section 3.4.1 in the table entitled "Resource consumption – Direct activities" (page 50),
 - purchases of certified paper: Purchases of certified paper from sustainable sources. Further information can be found in Section 3.4.2 in the table entitled "Resource consumption – Indirect activities" (page 53),

- green transport: Employees using short-term leasing have access to a range of battery electric vehicles (BEVs) and hybrid electric vehicles (HEVs). Employees with company cars are incentivised to move towards electric vehicles,
- sustainable offers: Development of environmentally responsible offerings with some suppliers, e.g. for office supplies.

4.2.6. HELPING OUR SUPPLIERS IMPROVE

Through a process of regular reviews, the Group Purchasing Department supports suppliers with their corporate responsibility initiatives and incentivises them, in particular, to develop goods and services with a reduced carbon impact.

A generic email address has also been set up to foster ongoing dialogue between suppliers and Sopra Steria to facilitate working together towards a goal of continuous improvement.

4.2.7. TARGETS FOR PROGRESS IN 2024

Helping reduce GHG emissions

New measures will be taken in 2024 to ensure that responsible purchasing continues to contribute to the Group's major environmental programmes, particularly SBTi's Net-Zero:

- roll out the buyer training course to other Group entities and develop the methodology to make purchasing increasingly responsible;
- examine environmentally responsible offerings with some suppliers and partners;
- look into ways to significantly lengthen the life cycle of Group employees' PCs;
- reduce the carbon impact of travel by Group employees by promoting the use of low-carbon forms of transport

CSR assessment for suppliers and partners

- Continue to roll out EcoVadis CSR assessments with the aim of covering 1 billion euros in supplier expenditure by end-2024.
- Encourage all suppliers of our Scope 3-1 (Purchased goods and services) to report their carbon footprint and carbon intensity via the EcoVadis platform.

4.3. Serving as a long-standing partner for the Group's clients

The Group's commitment: Being a long-lasting partner for the Group's clients, meeting their needs as effectively as possible by providing them with the best technology as part of a responsible and sustainable value-creating approach

4.3.1. CLIENT TRUST

Sopra Steria endeavours to develop lasting relationships of trust with its clients that enhance their performance and help make our value chain more resilient.

The primacy of customer service is one of Sopra Steria's core values and delivering customer satisfaction is one of the Group's top priorities. By combining performance, added value and innovation in the services it offers, the Group excels in guiding its clients through their digital transformation projects to help them make the most of digital technology in order to meet their requirements for performance and sustainability.

a. Annual "Customer Voice" satisfaction survey

In addition to ongoing interaction, the Group has put in place a specific programme in the form of the annual "Customer Voice" satisfaction survey of its top 100 strategic clients across the Group as a whole with the aim of fostering, organising and sustaining high-quality, trust-based dialogue with clients. The satisfaction rate has exceeded 80% in all four consecutive annual surveys.

More than 600 interviews were conducted with our clients in 2023. The qualities highlighted during interviews revolve around expertise, listening, proactivity, partnership, engagement and professionalism. The Group has decided to focus on providing continued support for innovation, with a particular emphasis on the potential benefits of generative AI for its clients.

b. Creation of a Client Advisory Board

To strengthen stakeholder dialogue with clients, a Client Advisory Board has been set up within the "France" reporting unit. This Board, made up of a dozen strategic clients, has three aims:

- analyse and report the results of a specific in-depth survey of 35 clients conducted by an outside firm, in which the Board's members played an active role;
- share our strategic thinking with clients ahead of time;
- identify issues of common interest with a view to sharing best practice and kicking off joint initiatives. The theme in 2023 was attracting and retaining talent.

This new body, which has been well received and is seen as beneficial, will continue to meet twice a year.

4.3.2. CONTRIBUTION OF SERVICES AND SOLUTIONS TO SUSTAINABLE DEVELOPMENT

The Group's priority is to work with an innovative ecosystem and support the Group's clients through their digital transformation by offering solutions and services that contribute both to sustainable development and to clients' workforce-related, ethical and environmental priorities.

Sopra Steria Group is proud to implement solutions and services for clients that help them directly address their environmental priorities and contribute to mitigating or adapting to climate change. Some of these solutions can be found in Section 3.5, "Including environmental sustainability in our service offering", on pages 56-57.

Innovation in support of sustainable development

Co-design to mobilise collective intelligence

As a trusted partner, Sopra Steria provides its clients with the best emerging and existing technology on the market to help them develop innovative solutions. Thanks to a network of experts, startups and major technology partners, the Group works with its clients to build solutions that meet their requirements for sustainable performance.

A collaborative approach to project management fosters creativity and facilitates the design of more impactful services, products, practices, processes, organisational structures and strategies. By involving business representatives, end users and technical experts, this approach shortens the design phase, optimises processes and helps maximise access to digital technology.

PAC Innovation Radar 2023

Sopra Steria was ranked among the best in class in consulting and IT services related to sustainable development in Europe in the PAC Innovation Radar Sustainability 2023.

The PAC Innovation Radar is a tool for assessing the overall performance and positioning of providers of software services and ICT in local markets. It looks at suppliers operating in the European IT services market and assesses their approaches, offerings, strategies and references in consulting and IT services relating to sustainable development. This survey has found Sopra Steria's expertise to be "best in class", underpinned by the following:

- the Group's strong rooting in Europe;
- the comprehensive offering of consulting and IT services focused on sustainability across the entire value chain;
- multidisciplinary expertise;
- systems, models and frameworks with regard to intellectual property;
- significant case studies.

Telefónica: Quantum computing to reduce environmental impact

Using the Intelligent Network Analyser (INA) in Germany, Sopra Steria and Telefónica are propelling the telecoms industry into the quantum era and revolutionising network management.

Sopra Steria is working closely with Telefónica to profoundly improve network management and planning with the launch of INA, a digital twin solution that demonstrates quantum technology's potential to boost the quality of mobile service for users and make networks more energy-efficient. INA will soon be considerably reducing the energy and environmental footprint of the German telephone operator.

A network of DigiLabs to inspire, create and deliver

Starting in 2014, Sopra Steria has developed a network of DigiLabs intended to foster innovation within its entities. The aim is to develop tangible use cases to highlight and share innovation with the Group's clients and employees. The DigiLabs are also connected with stakeholder communities to help them anticipate clients' needs (innovation clusters, research centres, academia, startup communities, etc.). They are also involved in trialling emerging technologies of interest to the Group (artificial intelligence; virtual, augmented and mixed reality; the IoT; blockchain; etc.).

The DigiLabs are structured as a network, enabling them to more easily share innovative experiments and best practice with clients irrespective of location.

Next: The DigiLab flagship

Next is a pioneering space dedicated to innovation. Located in the heart of Paris on premises spanning nearly a thousand square metres, the Next team helps the Group's major clients untangle situations, explore new ideas, come up with responses that truly meet their expectations and commit to sustainable transformation. Drawing on a combination of brainstorming, innovative use cases, cross-fertilisation between sectors and work to anticipate new uses of technology in its business applications, Next undertakes feasibility studies, programme and business model definition and new product and service design.

Partnership with leading market players to meet our clients' needs

Sopra Steria partners with some of the largest software vendors and cloud, AI and cybersecurity players in the market.

Security and sustainability are central concerns in relationships with the Group's partners and in how they are addressed within projects.

Based on close relationships of trust and a dedicated governance structure, coordinated at Group level by a Corporate Alliance Manager, these partnerships ensure that Sopra Steria staff have a high level of expertise in market-leading solutions and technologies to increase added value for clients.

The Group has developed three types of partnerships with:

- strategic partners: Axway, Microsoft, IBM-Red Hat, SAP, Oracle, Dassault Systèmes;
- key players in cloud computing: AWS, Google, OVHcloud;
- major technology players: Pega, Salesforce, Orange, Talend, Ulpath, Informatica, ServiceNow and Snowflake.

This partnership-based strategy enables Sopra Steria to offer its clients skills and expertise to help deliver their projects. It is based on an approach that combines co-innovation, industrialisation and transformation underpinned by end-to-end capabilities with consulting, digital services and software vending.

Sopra Steria Ventures: Building an innovative European digital community

Sopra Steria has experience and expertise in addressing the strategic priorities of each of the major industry sectors in which it operates. As such, the Group is positioned as an architect and integrator of innovative solutions. In pursuing this goal, the Group works with startups, involving them in its projects and entering into industrial partnerships with them. Through Sopra Steria Ventures, whose team was reinforced in 2023, the Group contributes to building an innovative European digital community. Ventures operates in a number of areas:

- investing in five funds: Tikehau ACE Capital Brienne III and Brienne IV, Truffle Capital, Spring Invest and Quantonation;
- making direct equity investments in startups;
- 90 partner open innovation companies.

The Group's investment case is built around SaaS, DaaS, PaaS, VR, AR, AI, data and quantum computing technologies, in targeted areas: Cybersecurity, defence & security, aerospace, FinTech/ InsurTech, PropTech, HRTech and green IT.

The partnerships thus forged enable the Group to respond innovatively to business challenges in key industry sectors by drawing on access to emerging technologies to deepen its expertise. They also support solutions produced by the Group's specialised software vendors: Sopra Banking Software, Sopra HR Software and Sopra Real Estate Software.

Through Sopra Steria Ventures, the Group is also affirming its position as a leading actor in digital sovereignty in Europe by supporting European startups.

Horizon Europe

Sopra Steria is involved in European programmes, including in particular Horizon Europe, the European Union's research and innovation framework programme for 2021-2027. Sopra Steria contributes to two European consortia: Stargate (green airports) and ISEDA (eliminating domestic violence).

MedTech firm HoloCare secures €8.9 million of European funding

HoloCare, based on innovative 3D hologram technology powered by AI and machine learning, helps surgeons prepare to operate. HoloCare provides unique information about patient anatomy and facilitates collaboration between surgical teams. In the future, this could shorten the time needed to plan surgery and improve patient safety.

The HoloCare project is the fruit of a collaborative effort between Sopra Steria and Oslo University Hospital. In 2019, it received the backing of the Research Council of Norway and HoloCare AS was created with Sopra Steria as one of its shareholders.

HoloCare recently received EC approval to market its solution in Europe and the United Kingdom as well as €8.9 million of funding over four years from the European Union's Horizon Europe programme.

Facilitating ESG reporting with PlanTech

The management of ESG issues relies on vast amounts of data, and this need for data is set to steadily grow. Experts at Sopra Steria in Italy have designed PlanTech, built on the Salesforce platform, to help the Group's clients design, create and manage sustainability reports. Based on a mapping of the client's situation, PlanTech uses collaborative tools to promote the exchange of information between the company's various functions. The sustainability report incorporates strategic indications from relevant stakeholders and the company's own board of directors by cataloguing, for each factor of interest, potential problems to be identified and developed, thus providing a long-term view of sustainability. Once a materiality matrix has been built, users focus on individual goals that add high value for stakeholders and the company (including businesses comprised of multiple legal entities). This allows goals to be managed more effectively by enabling business users to determine actions, commitments and indicators for the associated qualitative and quantitative targets, in accordance with ESRS ⁽¹⁾ standards and the EU Taxonomy.

Analysing the CSRD gap for a French local services operator

In light of the client's CSR commitments and mounting CSR requirements (regulations, ESG risk, customer expectations, rating agencies), the CSR department of this local services operator (post, parcels, banking services, etc.) wished to conduct a group-wide CSRD gap analysis with the aim of:

- committing all stakeholders to a shared common reporting framework;
- drawing up a pragmatic shared roadmap taking into account the client's progress, strategic priorities and regulatory requirements.

To achieve this goal, Sopra Steria supported its client by drawing up a formal CSRD analysis matrix, overseeing and monitoring the gap analysis exercise, formalising the results of this analysis and drawing up initial roadmaps.

EDF – Sopra Steria: *Respire* partnership to promote low-carbon digital technology

To reinforce its responsible digital transformation, the EDF Group, which secured *Numérique Responsable* (responsible digital technology) certification in 2021, set itself a major objective of developing "low-carbon digital" partnerships with key strategic suppliers. This ambition resulted in EDF entering into its first responsible digital technology partnership with a longstanding partner, Sopra Steria. This strengthened partnership between the EDF Group and Sopra Steria reflects a shared commitment to implement and monitor tangible actions to reduce the carbon footprint of EDF's IT activities to help build a more sustainable future.

Responsible digital technology for a rail transport operator

Sopra Steria implemented a responsible digital technology approach for this operator to achieve more environmentally sustainable digital technology and reduce the environmental impact of its applications. Those involved in the project, who are trained in sustainable design, were able to use Sopra Steria's Green IT Analysis tool as part of an agile continuous improvement process.

FOSD: Fashion Open Sustainability Data

The FOSD platform aims to meet new requirements linked to climate change, the supply chain and the latest regulations by ensuring end-to-end traceability for ESG data. It can be used to gather and share data, produce KPIs and monitor ESG performance from suppliers through to products sold by brands. Although the platform is still under development, some modules are already available.

Optimising energy performance for an automotive manufacturer

Sopra Steria helped a manufacturing client improve energy performance and reduce energy consumption at one of its plants and optimise teams measuring energy consumption and efficiency.

Supporting implementation of a smart building solution for a pension operator

Sopra Steria helped one of its clients roll out a single smart building solution across its entire property portfolio.

Helping a rail transport operator manage its energy consumption

Sopra Steria helped a client manage its system for taking remote readings of electricity, gas and water consumption to support its plans to reduce resource consumption. To achieve this goal, Sopra Steria worked to improve the visibility of electricity, gas and water consumption and boost the client's analytical capabilities to help it identify corrective action.

Helping a public sector operator with its social and inclusive finance policies

This public sector operator in Benelux finances digital training organisations that specifically target vulnerable populations. It works to improve social inclusion and employability for people at risk of unemployment and help them find work.

Sopra Steria was asked to assess the operator's impact on the organisations it finances and their beneficiaries and to identify what steps could be taken to boost these projects' future impact and performance.

(1) ESRS: European Sustainability Reporting Standards

Building digital accessibility into the services of a regional train operator

Sopra Steria incorporated digital accessibility into a regional train operator's public ticket sales website. The project expanded the ticketing service to a new audience and promoted the operator's services while complying with the latest regulations.

4.4. Be a leading player in digital trust

Our priority: Be a leading player in Europe in terms of safeguarding digital sovereignty, strengthening cybersecurity and developing trustworthy AI through an ethical approach to technology.

Our ESG priority: Embedding responsible digital technology issues into our value proposition.

4.4.1. SUPPORTING ETHICAL DIGITAL PRACTICES

Digital technology is radically changing our relationship with the world and knowledge. An ethical approach based on defending our values is therefore essential.

Whether in the way it manages its projects or relates to its employees, Sopra Steria is working to foster ongoing and dynamic ethical thinking that ensures respect for human dignity.

■ Project management

Confiance.ai

Sopra Steria has been involved in the French research programme Confiance.ai since it began in 2020. The programme aims to develop trustworthy AI that ensures justice, transparency, explainability, responsibility and ongoing monitoring. Further information can be found in Section 4.4.2, "Developing trustworthy AI", on pages 81-82.

Ethical AI Charter

Sopra Steria helped draw up the Ethical AI Charter, of which it is a signatory. Further information can be found in Section 4.4.2, "Developing trustworthy AI", on pages 81-82.

Fight against disinformation and for cybersecurity

In a geopolitical environment characterised by threats and uncertainty, Sopra Steria is committed to working with its clients – which include central government departments – to combat disinformation and promote the dissemination of reliable data.

The aim of this approach is to strike the right balance between using moderation tools, such as algorithmic tools for assessing information, and promoting the core societal value of freedom of expression.

A variety of workshops were kicked off in 2023 and will continue in 2024.

Raising partner awareness

A number of talks were given, notably in Lille and Nancy, for the Group's partners – schools, clients, public authorities – to raise awareness of digital ethics. From the ancient origins of ethics through to practical applications of principlism in the field of digital technology, these talks provided opportunities to think together about the societal challenges raised by the latest technological innovations and safeguards needed to prevent them going off the rails.

■ Supporting employees

The Exploratoire: A "do tank" for ethical digital technology

Created by Sopra Steria Next in 2020, The *Exploratoire* is a "do tank" dedicated to addressing ethical issues raised by the changes businesses are experiencing in relation to trust, responsibility and digital sovereignty. Its mission is to tease out, share and disseminate best practice drawing on stakeholders' communities: business networks, schools, businesses, institutions, foundations, and so on. The *Exploratoire* tackles tangible issues of genuine concern to society and the business world.

Commitment to promote "Data altruism: Using data to help serve the public interest"

The advent of the modern digital economy has triggered an exponential acceleration in both the generation of data and the ability to make use of that data. However, between open data and private Big Data, there may be a third way to serve the public interest. With this in mind, the European Union decided to introduce the idea of data altruism, which became part of EU law in mid-2022 and applicable in French law from September 2023. The stated aim of data altruism is to help serve the public interest by asking for data that is little used or unused, and to re-establish a mechanism of exchange in a digital world hitherto dominated by extractivism (the extraction of large amounts of data, not all of which is used). Before the legal framework was adopted, the Sopra Steria Next *Exploratoire* and the Human Technology Foundation joined forces to support the emergence of this concept and propose practical and legally feasible actions. This innovative work identified practical steps to open up a third way that will serve the public interest by promoting ethical data sharing.

4.4.2. DEVELOPING TRUSTWORTHY AI

■ Support for research

Following the Villani report, the French Government launched an artificial intelligence (AI) plan. This plan encompasses a number of initiatives including the establishment of four Interdisciplinary Artificial Intelligence Institutions and a Grand Défi (Key Challenge) in relation to Trustworthy AI (Confiance.ai). Sopra Steria is participating in both these initiatives.

The Group is thus partnering with the **Toulouse Interdisciplinary Artificial Intelligence Institution**, which aims to facilitate the use of AI for human-critical applications. Research topics cover the acceptability of AI (including its social acceptability), vehicle certification and human-robot collaboration for use in Industry 4.0.

The **Confiance.ai Key Challenge** aims to build a platform that will produce standardised components to ensure that AI can be trusted in use. As part of a consortium of 50 industrial, academic and startup partners, Sopra Steria, one of the consortium's 13 founders, is building a secure platform for validating critical systems.

It will draw, in particular, on the findings of ANITI (Artificial and Natural Intelligence of Toulouse Institute), one of the Interdisciplinary Artificial Intelligence Institutions to which the Group is contributing in critical systems, as well as on the findings of the other research groups in which Sopra Steria participates.

■ **UTC Foundation – Safe AI**

Sopra Steria is a sponsor to the project of the Université de Technologie de Compiègne (UTC) Foundation for Innovation to create a Chair on “Safer and more Robust Learning for Safer Artificial Intelligence”. This Chair is largely dedicated to promoting AI that is safe, and more precisely safe and robust. In addition to safety and robustness, the concept of safe AI encompasses transparency, ethics and explainability.

■ **Sopra Steria signs the Ethical AI manifesto**

Sopra Steria is committed to Numeum’s Ethical AI initiative and has signed its manifesto. This initiative aims to put ethical AI principles into practice and promote trustworthy solutions. It provides a practical tool to committed stakeholders, such as Sopra Steria, to help design, develop, implement and administer artificial intelligence systems that respect fundamental human rights.

The fruit of these various workstreams will be applicable in all the Group’s sectors and verticals and will help bring findings from academic research to bear in solving clients’ problems and in the preparation of European legislation on AI which is currently under development.

■ **AI in support of sustainable development**

ESG indicators

Sopra Steria is developing a data platform that uses data lake ⁽¹⁾ and data mesh ⁽²⁾ technologies. It generates ESG indicators that can be incorporated into the Group’s dedicated offerings for banks and financial services.

rElse programme: Green AI and EcoMindAI

A forward-looking workstream on green AI was kicked off in 2023. This work gave birth to the EcoMindAI prototype, which can estimate the environmental impact of an artificial intelligence model. The application is targeted at developers who already have a clear idea of the kind of AI they want to create (use case, database, hardware, etc.) and who want to develop it as sustainably as possible. The tool provides an estimate of the future AI’s carbon impact during both the training and operational phases and offers suggestions for how that impact might be reduced. Users can then make responsible and considered design choices. For the time being, the tool can predict the impact of predictive AIs (classification and regression models); work on generative AIs is currently in progress.

There are two goals for 2024: to systematise the process of estimating and measuring the impact of an AI on the environment by rolling out and enhancing this calculator; and to leverage AI to help reduce environmental impacts by identifying use cases where the environmental cost-benefit analysis shows a net benefit.

Harnessing drones and AI to improve the sustainable management of forests

Biodrone specialises in drone services for the forestry and agriculture sectors. The technology, developed by Sopra Steria in Norway, offers clients precision tools for managing forests in an efficient and ecologically conscious way. This AI-powered solution incorporates photogrammetry, computer vision and drone technology into an online portal accessible to forestry operators. The system uses a combination of computer vision and AI to monitor, forecast and quantify changes in forests and agricultural land. Advanced AI algorithms automatically estimate key parameters, including in particular tree species, height, biomass and the general state of the forest. This makes it possible to monitor growth models, identify the first signs of disease and carry out precise interventions to promote healthier and more sustainable forests.

4.4.3. TAKING ACTION TO PROMOTE DIGITAL SOVEREIGNTY

Digital technology now permeates the whole of society and all productive activity. The growing economic and political influence of digital giants is disrupting both states’ ability to exercise sovereignty and the conditions required to maintain sovereignty. Even as digital firms clash in the international market, sometimes violently, organisations must make practical decisions about their technology, organisation and finances.

As a European tech leader, Sopra Steria has a major role to play in training and leading by example. Working with our clients and our ecosystem, we strive to:

- share a common framework for thinking about concepts connected with digital sovereignty;
- shed light on the risks inherent in digital dependency;
- propose action plans incorporating best practice and tools that support sovereignty and facilitate their proper use (cloud computing, software, outsourcing of skills, etc.);
- adapt to a highly sovereign environment, notably from a regulatory standpoint (national security);
- assume our role as a central player in Europe’s digital transformation.

(1) Data lake: a centralised repository designed to store, process, and secure large amounts of data.

(2) Data mesh: an architectural framework that solves advanced data security challenges through distributed, decentralised ownership.

Thinking about digital sovereignty from a domestic and European perspective

States, businesses and industries do not necessarily associate the same factors with, or attach the same importance to, the idea of digital sovereignty. To help define the attributes of this concept, the Group promotes policy research and development. In France, this involves supporting organisations such as the following:

- the “Digital, Governance and Sovereignty” chair at the École d’Affaires publiques at Sciences Po, working in three main areas:
 - its legal framework: technological innovation has led to the emergence of “digital territoriality” and prompted the development of new forms of governance and state intervention, with states sometimes needing to wield influence over distant players,
 - its technological framework: the emergence of major transnational platforms, combined with technological advances, has created a brand new landscape that raises questions about new methods of regulation,
 - its day-to-day application: in addition to strategic factors, consideration must also be given to the (non-)use of these technologies by end users (businesses, society, etc.);
- the “Cybersecurity and Digital Sovereignty” chair at the French Institute of Advanced Studies in National Defence (IHEDN), whose goal is to contribute to developing a cybersecurity and sovereignty strategy applicable to businesses, government authorities and civil society.

Building the tools for digital sovereignty in all its aspects

Contributing to sovereignty involves participating in building digital trust. We provide day-to-day support on matters of national security in the countries where the Group operates, through the protection of personal and industrial data and the consideration of the extraterritoriality of laws governing their storage and use, resilience in the face of cyber threats, control over critical technologies and the fight against disinformation.

For example, Sopra Steria is a member of **Gaia-X** and the European Alliance for Industrial Data, Edge and Cloud, which aims to promote the development and implementation of cutting-edge and next-generation cloud technology. The Alliance aims to consolidate Europe’s leading position in industrial data.

As well as designing technological building blocks, Sopra Steria builds digital trust for its clients in other areas, including the following:

- Expertise in hardware and software.
- In France, Sopra Steria forged a strategic partnership with **NumSpot**, a sovereign cloud provider, to facilitate the adoption of trusted cloud services by large French organisations and entities. Through this partnership, Sopra Steria offers its clients a secure, agile solution that complies with the highest standards required by public-sector organisations and operators of vital importance (OIV in French). In Germany, the Group has entered into a partnership with supplier Aleph Alpha to jointly develop AI solutions for public authorities. The aim is to help Germany’s public sector boost efficiency, implement stricter security standards and safeguard against technological dependencies.
- Managing data and the data life cycle.

Sopra Steria co-leads the InfrateX consortium under the Simpl

framework agreement awarded by the European Commission’s DG Connect. Simpl is designed to meet the needs of various data spaces, facilitate the creation of a European cloud federation, support European innovation and help make Europe more competitive.

- Legal and geopolitical aspects and the development of shared standards.

Sopra Steria is an active member of the European Cyber Security Organisation (ECSO), which it joined in 2020. ECSO exists to bring together public and private sector players from across the European cybersecurity industry and act as preferred point of contact in its dealings with the European Commission.

- Skills and human resource management.

In France, Sopra Steria is a founding member and member of the Board of Directors of Campus Cyber, a cybersecurity hub established by the French national agency for information systems security (ANSSI). This initiative aims to promote France’s excellence in cybersecurity by bringing together experts and national and international stakeholders and developing synergies around innovative projects.

4.5. Promoting digital inclusion and community engagement

4.5.1. DEVELOPING INCLUSIVE DIGITAL SERVICES ACCESSIBLE TO ALL

- The Group is helping its clients adopt paperless processes and supporting major public sector bodies and industrial players as they roll out digital accessibility and seek to comply with the RGAA regulation (on accessibility for public authorities), making their services as widely accessible as possible.
- Sopra Steria is developing its employees’ digital accessibility skills through a full suite of training modules. In France, over 2,100 employees completed e-learning training in 2023; this training will continue to be rolled out in 2024.
- In the United Kingdom, a number of initiatives have been developed, such as awareness webinars and a working group.

Signbot: a virtual avatar providing people who are deaf or hard of hearing with access to digital services

Signbot is revolutionising access to digital services for people who are deaf or hard of hearing through a virtual avatar fluent in sign language. This new service can communicate fluently in French Sign Language (LSF), American Sign Language (ASL) and Quebec Sign Language (LSQ), offering an inclusive and rewarding experience.

This innovative project was developed in conjunction with startup IVèS, which specialises in accessibility for people who are deaf or hard of hearing through its ElioZ brand. ElioZ’ services include providing telephone access via a relay centre and making both customer service and business interaction accessible.

The project is based on the Sopra Steria Alive Intelligence AI-powered software package, which takes care of the entire process of creating and configuring a chatbot without the need for any coding.

- Digital accessibility is a key priority underpinning Sopra Steria's community engagement and action plans across all of the Group's entities and geographies. The Sopra Steria-Institut de France Foundation, established over 20 years ago, is one of the key structures put in place by the Group to support community engagement, social and environmental commitment and digital inclusion.
- The Group's community engagement activities, which leverage the potential offered by digital technology to help the poorest and most vulnerable sections of society, are mainly focused on access to education and employment, digital inclusion and water rights.

4.5.2. A LONGSTANDING COMMITMENT TO AN INCLUSIVE DIGITAL SOCIETY

For many years, Sopra Steria has pursued an extensive community programme in aid of disadvantaged populations to give them access to the benefits of digital technology, education and employment.

The two years of the Covid-19 pandemic made people aware of the importance of digital technology in our everyday lives. However, the growing poverty from increased cost of living did not allow inequalities in access to digital technology for those for whom it is most out of reach to decrease, but quite the opposite. Against this backdrop, non-profit organisations, whose services are increasingly in demand, play a decisive role and Sopra Steria is working alongside them in the digital inclusion and education fields.

Making digital technology available to all

Faced with the accelerated digitalisation of society, Sopra Steria, as a major player in the tech sector and an advocate for the responsible use of digital technology, feels that it is its responsibility to play its part in building a more ethical and inclusive digital society. Thanks to this commitment, which relies on the engagement of many employees who volunteer their skills and time, Group entities in many countries are able to put in place projects that can be run remotely or in person, drawing on employees' skills: fundraising campaigns, volunteering with non-profit organisations, participating in internal challenges, etc. The Group, which operates in many countries, implements community actions having a positive and lasting impact on society, with an emphasis on digital inclusion. These actions aim to promote social and professional integration for the most vulnerable and to protect the environment.

Sopra Steria-Institut de France Foundation: Reflecting Sopra Steria's core commitments

Playing a key role in the Group's programme of actions, the Sopra Steria-Institut de France Foundation and all Group entities give shape to these commitments through projects bringing together the Group's employees and civil society stakeholders. The Foundation, which celebrated its 20th birthday in 2021, constitutes a remarkable collective adventure shared by the staff and employee volunteers who demonstrate their commitment on a day-to-day basis.

Sopra Steria: Founding partner of Forum de l'Engagement

Sopra Steria is the founding partner of Forum de l'Engagement, which aims to promote efforts by businesses and institutions to transition social and environmental models towards a fairer and more responsible world, in liaison with its citizens. The Engagement Summit, to be held in February 2024, will include an opportunity for the Foundation to take part in a panel discussion on digital inclusion.

Key figures and highlights of 2023

- 205 projects;
- over 1,960 volunteers;
- 17 participating clients/partners;
- 886 non-profits and schools supported, of which 148 for high-impact projects;
- 57,000 children supported in 53 schools in India and 850 students in India awarded higher education scholarships through the Sopra Steria Scholarships Programme, 340 of whom are currently studying;
- amount donated to non-profit organisations: €1,317,774 thousand.

To implement this policy, which involves the participation of more than 1,960 employees in all countries, Sopra Steria is supported by:

- a network of 25 country representatives, led and coordinated at Group level, who implement the actions decided;
- two foundations in France and India, the latter coordinating a large educational programme along with a range of other community actions;
- sponsorships and partnerships developed with public interest organisations;
- community initiatives and fundraising events in several countries in which employees proactively take part, thus complementing the initiatives put in place under the Group's policy;
- employee engagement platforms in France, the United Kingdom and Germany;
- in 2023, United Nations International Volunteer Day gave rise to a call to combat poverty and food insecurity through initiatives such as food collections in countries where the Group operates. These initiatives aimed to promote community initiatives, inspire employees and thank them for their commitment.

4.5.3. EMPLOYEES INVOLVED IN HIGH-IMPACT PROJECTS

Providing access to quality education and improving employability

In India, the education programme, which has been running for a number of years, aims to combat poverty in a country with high levels of inequality. This programme is primarily aimed at children from poor rural areas, in particular girls, who can benefit from schools located close to the company's sites. During the Covid pandemic, all schools in India were closed and classes only took place online. Sopra Steria India distributed computers and tablets to enable students to attend classes remotely. The schools have now reopened and a few new schools have been supported thanks to donations from Group countries and Sopra Banking Software.

Over 57,000 primary and secondary school students benefited from this comprehensive educational programme. They are supported in their schooling by hundreds of Sopra Steria volunteers. Initiatives include setting up computer labs partly powered by solar energy, installing smart interactive whiteboards, setting up science and maths labs and libraries, distributing books and uniforms, and so on. Health and hygiene awareness campaigns have reached 6,000 students.

To further improve access to education for these young people, Sopra Steria has developed the Sopra Steria Scholarships Programme in India to fund higher education for students from schools supported by the Group (see inset). Ambassador programmes provide opportunities for employees from the United Kingdom, Germany and Norway to work in schools and visit various projects. The programme, supported by numerous Group countries,

is temporarily being funded by Sopra Steria India following the passing of the Foreign Contribution (Regulation) Act on transfers of foreign funding to India, which slows the process of funding projects in India by Group entities outside India.

In other countries where the Group operates, various projects were launched or continued to run:

In Italy, a new project was launched under the partnership with the Community of Sant'Egidio, which works against poverty and exclusion: Sopra Steria volunteers are developing an app to manage educational and extra-curricular activities for children in a number of towns and cities.

In Belgium, initiatives to raise awareness among young people of the risks associated with internet use, including the Child Focus association's Safe for Fun programme, continued to run, with employee volunteers from Sopra Steria and Sopra Banking Software working in schools.

In Germany, volunteers took part in a number of projects aimed at young people, including working with non-profit SchlaufFox to mentor refugee children and young people in their studies and continuing to work with non-profit JobLinge, which works to combat youth unemployment, to raise awareness of digital tools among young people.

In the United Kingdom, Sopra Steria launched partnerships with non-profits that enabled it to help over 400 disadvantaged children aged 11 to 19 through a variety of initiatives, such as company visits and workshops to develop their employability and introduce them to our industry.

Sopra Steria staff in Scandinavia (Norway, Sweden and Denmark) ran a major fundraising campaign in support of non-profit organisation Save the Children. The Covid pandemic triggered a major crisis in education. Save the Children estimated that 244 million children between the ages of 6 and 18 missed school due to the pandemic.

Many other initiatives supported by employee volunteers in the countries where the Group operates supplemented these educational initiatives.

Developing access to digital technology for all

Local initiatives to make digital technology accessible to all, involving clients, schools, partners and employees were able to continue.

In France, the Sopra Steria-Institut de France Foundation supported 11 digital community projects with a social or environmental dimension sponsored by employees. In 2023, the *Prix*

Entreprendre pour Demain (Entrepreneurship for tomorrow) award was devoted to an environmental theme (see inset). The winning projects receive a package of financial and methodological support to help get their startups off the ground, including a six-month incubation period at Planetic Lab. They all receive long-term support from Sopra Steria sponsors.

Following the FarmIA connected agriculture project, winner of the 2020 *Prix Entreprendre pour Demain* award, Sopra Steria renewed, for a second year, its partnership with the Télécom Sud Paris' Digital Technology and Environment teaching chair, with presentations by several employees in classes and conferences. The Foundation's Prize-winners' Club, which brings together a network of former prize-winners, met in July. Around 10 startups and social economy and charitable organisations have been created since the Prize was launched thanks to Sopra Steria's support.

Progress was made in other efforts. Sopra Steria's teams of volunteers continued their robotics challenges for a third year with the La Main à la Pâte Foundation, working with hundreds of children in nine primary school classes in priority education regions, to let them learn more about science and digital technology.

The Foundation has for several years supported the Fédération Nationale Solidarité Femmes (French women's support federation), in particular its project to overhaul the 3919 Violences Femmes Info call centre. In 2023, two Sopra Steria security experts helped set up a new secure site following a cyberattack on the Federation's website. Furthermore, non-profit Adiléos, created by a Sopra Steria employee, plans to develop a listening module for victims of violence, tailored to the needs of organisations belonging to the Federation's network.

In Spain, the volunteers at our subsidiary Sopra Banking Software continued offering training sessions for senior citizens and vulnerable groups with the Cibervoluntarios Foundation, which aims to reduce the digital divide. The Women and ICT programme launched by Sopra Steria in 2021 with the Balia foundation continued, training women without access to digital technology. In 2023, Sopra Steria employees partnered with the Randstad Foundation and the International University of La Rioja to develop an app to help people with intellectual disabilities complete their CVs.

In Norway, Sopra Steria worked with volunteers to create and deliver digital awareness classes tailored to the needs of parents and elderly people in the disadvantaged Stovner neighbourhood. The Group also participated, alongside other companies, in a mentoring programme for girls in tech in disadvantaged parts of Oslo.

The Sopra Steria Scholarships Programme in India

The Sopra Steria Scholarships Programme, set up in India in 2009, transforms the lives of young people by giving them the opportunity to pursue higher education and find work in the field of their choice in order to provide for themselves and their families. Most of the 850 students who have benefited from these scholarships have already found employment, primarily in industry and technology, and 340 are pursuing further study. Around fifteen of them have joined Sopra Steria. Funded by a number of Group countries, the programme also puts employees in contact with scholarship recipients to help them with their training. The programme was able to continue in 2023, with a new intake of around 40 students. Sopra Steria India provided internships for young people struggling to find a job and trained them in project management and communication skills.

Prix Entreprendre pour Demain: Digital technology driving transformation to protect the planet

The goal of the Sopra Steria-Institut de France Foundation's *Prix Entreprendre pour Demain* (Entrepreneurship for tomorrow awards) is to help young people in creating digital projects that address social and environmental issues. The 2023 prize – sponsored by Inès Leonarduzzi, founder and CEO of NGO Digital for the Planet, for a second year – was on the theme of "What solutions can tech offer to help build a more energy-efficient, sustainable and inclusive world?" Three winning teams were selected, with this highly stimulating subject generating high-quality projects. The Student Award went to Flex-e, an app that rewards consumers for helping balance energy consumption, while the Young Entrepreneurs Award went to the Gerard Farm project for developing a dedicated robot that generates green energy from animal waste on ecological livestock farms. Lastly, the Special Jury Prize went to non-profit organisation Velhome, which has built a community around its free peer-to-peer secure bike parking platform.

Tech for Good programme in the United Kingdom

In 2023, the number of employees joining the programme of high-impact outreach projects on the Group's Tech for Good platform in the United Kingdom grew significantly. The platform is used to run fundraising campaigns and volunteering projects aimed at local communities. Since its launch in 2020, the rate of employee engagement in community initiatives has increased by 500%. Partnerships have recently been formed with non-profit organisations. For example, thanks to funding from Sopra Steria, Blind Veterans UK has been able to purchase digital devices that will change people's lives, such as OrCam voice-activated glasses. This has meant one blind father can now read bedtime stories to his daughter. To help with the cost of living crisis in the United Kingdom, initiatives were maintained to allow employees to take part in charitable efforts, such as food collections or donations to food banks managed by Trussell Trust.

Environmental community initiatives around access to water

Sopra Steria has for several years supported international organisations working in particular to promote access to water and to protect the oceans through financial sponsorship and skills, including Fondation de la Mer. In 2023, two countries furthered their actions in this area.

Employees in Benelux opted to focus on water rights, which they are convinced are a key issue for the future of humanity. A partnership kicked off in 2019 with non-profit Join for Water continued, promoting education and access to water as part of an integrated water management project in Uganda. Although Uganda has substantial water resources and ecosystems, it is experiencing significant drought, deforestation and biodiversity loss as a result of climate change, overpopulation and increasing urbanisation.

In Germany, Sopra Steria continued to support Fleetenkieker e.V, a non-profit organisation that works to protect the environment and water. For example, two boats cleaned water in the River Alster in Hamburg as part of a Clean-Up Day organised by the Group.

5. Methodological note

The Corporate Responsibility Report, presented in the 2023 Universal Registration Document, aims to set out the non-financial information that is most relevant to the Group in the context of its business model, its activities, the main issues arising from the materiality matrix and the main risks facing the Group.

The information required to draw up this report is collected in accordance with a reporting procedure, available on request from Sopra Steria's CR&SD Department. This procedure is reviewed annually to take into account changes in the Group's scope and reporting approach and, with effect from 2018, new regulatory requirements arising from Order 2017-1180 of 19 July 2017 on the disclosure of non-financial information.

Based on regulations in force and taking into account the specific nature of its business activities, Sopra Steria measures the Group's progress in four areas: Workforce, Society, Environment, Ethics and Compliance.

The environmental reporting presented complies with the framework proposed by the Climate Disclosure Standards Board (CDSB) and with TCFD recommendations.

This report includes a significant amount of information pertaining to Articles L. 225-100 and L. 225-102 of the French Commercial Code and Articles 70 and 173 of the Energy Transition for Green Growth Act, its implementing decree 2017-1265 of 9 August 2017, guided in our thinking by the general principles of the GRI or Global Reporting Initiative (2016-2021 standards), in a continuous improvement approach and aligned as closely as possible with the core subjects addressed by ISO 26000. A cross-reference table covering non-financial information included in the Statement of Non-Financial Performance has been added as an appendix to this document. The relevant information is set out in the "Cross-reference table for the Management Report" section of this Universal Registration Document (pages 117-118).

Furthermore, pursuant to Paragraph 7 of Article L. 225-102-1 of the French Commercial Code, Sopra Steria has appointed Mazars as the Independent Third Party to verify the compliance of the Statement of Non-Financial Performance with the provisions set out in Article R. 225-105 of the French Commercial Code and the fair presentation of the information provided pursuant to Point 3 of Paragraphs I and II of Article R. 225-105 of the French Commercial Code, disclosed in this report pursuant to Article R. 225-105-2 of the French Commercial Code.

Definitions of workforce indicators

Unless otherwise indicated, indicators are calculated on the basis of numbers of employees on permanent and temporary contracts and internship agreements. The following definitions are used:

- permanent contract: Full-time or part-time employment contract entered into with an employee for an indefinite period;
- fixed-term contract: Full-time or part-time employment contract entered into with an employee and expiring at the end of a specific period or on completion of a specific task lasting an estimated period;

- frequency rate of workplace accidents in France: Calculated in business days, using the following formula: (Number of workplace accidents with work stoppage × 1,000,000)/Total number of hours worked by total workforce in the year;
- severity rate of workplace accidents in France: (Number of working days lost due to workplace accidents × 1,000)/Total number of hours worked by all employees during the year. Work stoppages continuing on from the previous year are not counted. Work stoppages continuing on as a result of workplace accidents that occurred the previous year are not counted;
- LTIFR (lost Time Injury Frequency Rate): Calculated in business days, using the following formula: (Number of workplace accidents with work stoppage × 200,000)/Total number of hours worked by total workforce in the year;
- TRIFR (total recordable injuries frequency rate): Calculated in business days, using the following formula: (number of workplace accidents with or without work stoppage × 1,000,000)/Total number of hours worked by total workforce in the year;
- absenteeism rate: Calculated in business days and on the basis of the average full-time equivalent workforce. It takes into account absences for illness, workplace accidents and accidents while travelling. It corresponds to the ratio of the number of actual calendar days' absence and the number of work days theoretically available;
- percentage of employees with a disability: total employment units accounted for by employees with a declared disability ("disabled employment units" in France), multiplied by 1.5 where allowed under the rules applied by French government agency Agefiph (which promotes employment for people with disabilities), divided by the size of the relevant workforce. The workforce numbers used are also calculated according to the rules defined by Agefiph.

Scope of reporting

To ensure compliance with regulations, the Group has developed a reporting process for collecting the relevant data and leveraging the results in this document.

The following information (required by Article L. 225-102.1 of the French Commercial Code) has been excluded since it does not apply to Sopra Steria Group's business: combating food waste and food insecurity, promoting animal welfare and responsible food production.

Sopra Steria's corporate responsibility policy applies to all Group entities. Reporting covers the calendar year from 1 January to 31 December 2023. The headcounts provided in the workforce section of this report and used in certain environmental indicators include all Group employees. Depending on the indicator, the geographic scope is either:

- the full worldwide scope of Sopra Steria Group businesses (i.e. Sopra Steria Group);
- all Sopra Steria Group businesses in a given country (e.g. Sopra Steria France, Sopra Steria UK, Sopra Steria España, etc.). For each country, all Sopra Steria Group subsidiaries are included (Sopra Banking Software, Sopra HR Software, I2S, CIMPA, Beamap, Cassiopae, Galitt, 2MoRO, it-economics, APAK, SAB, Luminosity Limited, Sopra Steria Financial Services, EGGs Design, Labs, EVA Group, Graffica, Footprint Consulting AS, CS Group, Tobania and Ordina);

- as regards the scope of workforce indicators:
 - employees of companies acquired in 2023 are not taken into account when calculating indicators: CS Group, Tobania, Ordina,
 - for Footprint Consulting AS and Graffica Ltd (consolidated in 2022) as well as Holocare and EGGS Design (consolidated in 2021), only the “Total workforce” indicator has been calculated. The scope is specified for each indicator,
 - the scope of 2023 workforce-related reporting spans all entities over which the Group has both financial and operational control. The NHS SBS, SSCL and Sopra Financial Technology GmbH joint ventures are thus included in all indicators;
- as regards the scope of environmental indicators (CDSB REQ-07/TCFD):
 - employees of companies acquired in the period up to the end of 2023 were taken into account when calculating indicators, including in particular CS Group, Tobania and Ordina,
 - the scope of 2023 environmental reporting spans all entities over which the Group has both financial and operational control. The NHS SBS, SSCL and Sopra Financial Technology GmbH joint ventures are thus included in all indicators;
- as regards reporting policy (CDSB REQ-08/TCFD):
 - to check consistency between financial and non-financial reporting, some structural indicators common to both areas are compared and verified at various levels of detail,
 - a snapshot of the reporting process and reporting tools relating to this report is set out in the reporting protocol available on request from Sopra Steria’s CR&SD Department;
- as regards the reporting period (CDSB REQ-09/TCFD): Corporate responsibility reporting covers the calendar year from 1 January to 31 December 2023. Any exceptions to calendar year reporting are indicated in respect of the data concerned:
 - to check consistency between financial and non-financial reporting, some structural indicators common to both areas are compared and verified at various levels of detail.

An overview of the reporting process and reporting tools relating to this report is set out in the reporting protocol available on request from Sopra Steria’s CR&SD Department.
- No corrections have been noted in relation to data published in the 2023 Universal Registration Document (CDSB REQ-10/TCFD).
- As the first of ten signatory companies, Sopra Steria made a public commitment during Climate Week NYC in September 2017 to disclose climate-related information in accordance with guidelines issued by the Task Force on Climate-related Financial Disclosures (TCFD) for a period of three years. Sopra Steria opted to use the Climate Disclosure Standards Board (CDSB) framework because it complies with TCFD guidelines. Since 2017, the Group has provided a CDSB cross-reference table in its annual report demonstrating compliance (CDSB REQ-11/TCFD). This report on 2023 data uses the structure set out in the CDSB framework to provide the required information in a fully compliant manner.
- Independent assurance meeting ISAE 3000 is provided by an Independent Third Party, which carries out checks on a reasonable assurance basis on figures in the report identified by the sign ✓, all of which relate to greenhouse gas emissions from the entire value chain (upstream, direct activities and downstream). Details of this assurance (CDSB REQ-12/TCFD) are set out in Section 9, “Report by the Independent Third Party on the verification of the consolidated statement of non-financial performance presented in the Management Report” (pages 109-114).

6. SDG/Global Compact/GRI/TCFD-CDSB cross-reference table

Chapter/ Section #	Chapter/Section heading	Page #	SDGs ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
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1.2.	Corporate Responsibility governance	11			GRI 102-18	REQ-01
1.2.1.	Group Corporate Responsibility and Sustainable Development (CR&SD) Department	11			GRI 102-22	REQ-01
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1.4.	Our corporate responsibility roadmap	15	17 SDGs	Principles 1 to 10		
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2.7.1.	Promoting gender equality	32	5.10	Principles 1-2-6		
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2.7.3.	Ensuring intergenerational diversity within the Group	36	10.17	Principles 1-2-6		
2.7.4.	Promoting diversity and access to employment for young people	37	4, 8.10 17	Principles 1-2-6		
2.7.5.	Promoting an inclusive workplace for LGBT+ employees	38	5.10	Principles 1-2-6	GRI 403-1	
2.8.	Guaranteeing a quality working environment for our employees	38	3	Principles 1-2	GRI 403-9	
2.9.	Maintaining constructive labour relations	40	3, 8	Principle 3	GRI 102-41	

SDG: For more information, see the Glossary on pages 115-116.

GRI: Indicators from the GRI standards (2016-2021).

TCFD-CDSB REQ: For more information, see the Glossary on pages 115-116.

CORPORATE RESPONSIBILITY

SDG/Global Compact/GRI/TCFD-CDSB cross-reference table

Chapter/ Section #	Chapter/Section heading	Page #	SDGs ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
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					GRI 102-14 GRI 102-15 GRI 302-1 GRI 302-2 GRI 302-4 GRI 302-5 GRI 305-1 GRI 305-2 GRI 305-4 GRI 305-5 GRI 413-1	
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3.4.1.	Direct activities	49	7, 9, 11, 12, 13, 15	Principles 7-8-9		REQ-04 REQ-05
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3.4.2.	Indirect activities	52	7, 9, 11, 12, 13, 15	Principles 7-8-9		
3.5.	Including environmental sustainability in our service offering	56	7, 9, 11, 12, 13, 15	Principles 7-8-9		
3.6.	Green taxonomy (Regulation (EU) 2020/852 of 18 June 2020)	58	7, 9, 11, 12, 13, 15	Principles 7-8-9		
3.6.1.	Numeum position paper	59	7, 9, 11, 12, 13, 15	Principles 7-8-9		
3.6.2.	Eligibility analysis	60		Principles 7-8-9		
3.6.3.	Alignment analysis	61		Principles 7-8-9		

(1) SDG: For more information, see the Glossary on pages 115-116.

(2) GRI: Indicators from the GRI standards (2016-2021).

(3) TCFD-CDSB REQ: For more information, see the Glossary on pages 115-116.

Chapter/ Section #	Chapter/Section heading	Page #	SDGs ⁽¹⁾	10 Principles of the Global Compact	GRI ⁽²⁾	TCFD-CDSB ⁽³⁾ (Climate Change Reporting Framework)
3.7.	Outlook	70		Principles 7-8-9	GRI 302-4 GRI 302-5 GRI 305-4 GRI 305-5 GRI 305-6	REQ-06
4.	Commitments to society (page 71)					
4.1.	Ethics and compliance	71		Principles 1 to 10		
4.1.1.	Governance and organisation	71	1, 8, 13, 16	Principles 1 to 10	GRI 205-1	
4.1.2.	Ethical practices	71	3, 8, 9, 16	Principles 1 to 10		
4.1.3.	Rules and procedures	71		Principles 1 to 10		
4.1.4.	Whistleblowing procedure	72		Principles 1 to 10		
4.1.5.	Helping reduce GHG emissions from the supply chain and SBTi commitments	72	4, 16	Principle 10	GRI 205-2	
4.1.6.	Data protection	73		Principles 1-2	GRI 418	
4.1.7.	Tax transparency	74		Principle 10	GRI 207	
4.1.8.	Other regulations	74		Principle 10	Principle 10	
4.1.9.	Duty of vigilance and vigilance plan	75	8, 11, 12, 13, 16	Principles 1 to 10	GRI 308-1 GRI 412-1 GRI 414-1	
4.2.	Responsible purchasing: leveraging a sustainable supply chain	76	1, 5, 10, 12, 13, 17	Principles 1 to 10	GRI 204 GRI 308-1 GRI 412-1 GRI 414-1	
4.2.1.	Governance and organisation	76		Principles 1 to 10	GRI 204	
4.2.2.	Signing of the Code of conduct for suppliers and partners	76		Principles 1 to 10	GRI 204	
4.2.3.	CSR assessment for suppliers and partners	76		Principles 1 to 10	GRI 308-1 GRI 412-1 GRI 414-1	
4.2.4.	Ethical and inclusive purchasing	77	4, 11, 12, 13, 16	Principles 1-2-6	GRI 204	
4.2.5.	GHG emissions from the supply chain and SBTi commitments	78		Principles 7-8-9	GRI 204	
4.2.6.	Helping our suppliers improve	78		Principles 1 to 10	GRI 204	
4.2.7.	Targets for progress in 2024	78		Principles 1 to 10	GRI 204	
4.3.	Serving as a long-standing partner for the Group's clients	78		Principles 1 to 10	GRI 102-12 GRI 102-13	
4.3.1.	Client trust	78		Principles 1 to 10		
4.3.2.	Contribution of services and solutions to sustainable development	78		Principles 1 to 10		
4.4.	Be a leading player in digital trust	81		Principles 1 to 10		
4.4.1.	Supporting ethical digital practices	81		Principles 1 to 10		
4.4.2.	Developing trustworthy AI	81		Principles 1 to 10		
4.4.3.	Taking action to promote digital sovereignty	82		Principles 1 to 10		
4.5.	Promoting digital inclusion and community engagement	83	1, 2, 3, 4, 5, 6, 7, 8, 10, 17	Principles 1 to 6	GRI 203-1 GRI 413-1	
4.5.1.	Developing inclusive digital services accessible to all	83		Principles 1 to 6	GRI 203-1 GRI 413-1	
4.5.2.	A longstanding commitment to an inclusive digital society	84		Principles 1 to 6	GRI 203-1 GRI 413-1	
4.5.3.	Employees involved in high-impact projects	84		Principles 1 to 6	GRI 203-1 GRI 413-1	
5.	Methodological note (page 87)					REQ 07-08-09-10-11-12

(1) SDG: For more information, see the Glossary on pages 115-116.

(2) GRI: Indicators from the GRI standards (2016-2021).

(3) TCFD-CDSB REQ: For more information, see the Glossary on pages 115-116.

7. Human rights cross-reference table

Human rights category	Sopra Steria actions
Measures to combat forced labour and child labour	Section 2: "Social responsibility: A committed and responsible Group" (pages 22-40)
Elimination of discrimination in respect of employment and occupation	"Social responsibility: A committed and responsible Group" Section 2.7: "Ensuring equal opportunity and promoting diversity and inclusion" (pages 32-38)
Safe and healthy working conditions and environment, safety in the workplace	"Social responsibility: A committed and responsible Group" Section 2.8: "Guaranteeing a quality working environment for our employees" (pages 38-39)
Freedom of expression and association	"Social responsibility: A committed and responsible Group" Section 2.9: "Maintaining constructive labour relations" (page 40)
Refugees' and migrants' rights	"Commitments to society – Promoting digital inclusion and community engagement" Section 4.5.2: "A longstanding commitment to an inclusive digital society" (pages 84-86)
Digital security, protection of personal data	"Commitments to society" – "Ethics and compliance" Section 4.1.6: "Protection of personal data"; "Data security" (pages 73-74)
Access to water and sanitation	"Commitment to society" – "Promoting digital inclusion and community engagement" Section 4.5.3: "Employees involved in high-impact projects" (pages 84-86)
Human rights related to the supply chain	"Commitment to society" – "Ethics and compliance" Section 4.1.9: "Duty of vigilance and vigilance plan" (page 75) "Commitment to society" Section 4.2: "Responsible purchasing" (pages 76-78)

8. Workforce and environmental indicators

Information marked with the ✓ symbol has been audited by the Independent Third Party to provide a reasonable assurance opinion.

The figures presented are rounded, which may result in slight discrepancies in some totals.

Summary of workforce indicators

EMPLOYMENT

WORKFORCE BY GEOGRAPHIC AREA (INCLUDING ACQUISITIONS) ✓

Scope/Topic	2020	2021	2022	2023
Group	45,960	47,437	49,690	55,833
France	19,759	19,831	19,820	21,756
International (excluding France)	26,201	27,606	29,870	34,077
of which: United Kingdom	6,646	6,919	7,431	7,768
of which: India	4,982	5,440	6,211	6,095
of which: Spain	3,999	4,032	4,215	4,355
of which: Germany	3,304	3,447	3,760	3,842
of which: Norway	1,999	2,445	2,919	3,238
of which: Poland	1,016	1,064	1,003	936
of which: Italy	976	994	1,035	1,069
of which: Belgium	740	754	794	2,262
Managers ("cadres")	40,581	44,501	46,261	51,869

Note

The notion of "cadres" is specific to France. The number of managers outside France is extrapolated from the figures for France.

WORKFORCE BY GEOGRAPHIC AREA (EXCLUDING ACQUISITIONS) ✓

Scope/Topic	2020	2021	2022	2023
Group	44,768	47,008	49,508	50,083
Women	14,549	15,242	16,384	16,775
Men	30,219	31,766	33,124	33,308
France	18,728	19,609	19,820	19,684
Women	5,544	5,706	5,904	5,959
Men	13,184	13,903	13,916	13,725
International (excluding France)	26,040	27,399	29,688	30,399
Women	9,005	9,536	10,480	10,816
Men	17,035	17,863	19,208	19,583

FULL-TIME EQUIVALENT (FTE) WORKFORCE (EXCLUDING INTERNS) ✓

Scope/Topic	2020	2021	2022	2023
Group	43,898	45,852	48,391	48,959
Women	13,976	14,504	15,691	16,088
Men	29,922	31,348	32,700	32,871
France	18,464	19,319	19,527	19,407
Women	5,366	5,520	5,720	5,780
Men	13,098	13,799	13,807	13,626
International (excluding France)	25,434	26,533	28,863	29,552
Women	8,609	8,984	9,970	10,308
Men	16,825	17,549	18,893	19,244
of which: United Kingdom	6,374	6,467	7,029	7,378
of which: India	4,981	5,438	6,210	6,094
of which: Spain	3,951	3,978	4,175	4,298
of which: Germany	3,011	3,217	3,488	3,393
of which: Norway	1,996	2,331	2,775	3,221

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

Scope/Topic	2020	2021	2022	2023
of which: Poland	980	1,017	965	900
of which: Italy	942	909	980	1,040
of which: Belgium	725	739	774	744

WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT ✓

Scope/Topic	2020		2021		2022		2023	
	Absolute value	%						
Permanent contracts								
Group	43,286	96.7%	45,605	97.0%	47,904	96.8%	48,348	96.5%
France	18,145	96.9%	18,983	96.8%	18,972	95.7%	18,790	95.5%
International (excluding France)	25,141	96.6%	26,622	97.2%	28,932	97.5%	29,558	97.2%
of which: United Kingdom	6,118	92.6%	6,619	96.3%	7,081	95.7%	7,301	94.4%
of which: India	4,968	99.7%	5,404	99.3%	6,169	99.3%	6,055	99.3%
of which: Spain	3,933	98.4%	3,938	97.7%	4,174	99.0%	4,321	99.4%
of which: Germany	3,063	95.3%	3,261	94.6%	3,560	94.7%	3,470	93.6%
of which: Norway	1,994	99.8%	2,335	99.9%	2,776	99.8%	3,230	99.8%
of which: Poland	921	90.6%	986	92.7%	939	93.6%	885	94.6%
of which: Italy	944	96.7%	911	91.6%	988	95.5%	1,043	97.6%
of which: Belgium	740	100.0%	752	99.7%	787	99.1%	756	99.0%
Temporary contracts								
Group	1,300	2.9%	1,158	2.5%	1,338	2.7%	1,463	2.9%
France	557	3.0%	595	3.0%	815	4.1%	871	4.4%
International (excluding France)	743	2.9%	563	2.1%	523	1.8%	592	1.9%
of which: United Kingdom	490	7.4%	252	3.7%	320	4.3%	434	5.6%
of which: India	14	0.3%	36	0.7%	42	0.7%	40	0.7%
of which: Spain	63	1.6%	78	1.9%	35	0.8%	9	0.2%
of which: Germany	59	1.8%	101	2.9%	47	1.3%	63	1.7%
of which: Norway	4	0.2%	2	0.1%	6	0.2%	6	0.2%
of which: Poland	68	6.7%	44	4.1%	38	3.8%	22	2.4%
of which: Italy	11	1.1%	12	1.2%	7	0.7%	10	0.9%
of which: Belgium	-	0%	-	0%	-	0%	-	0%
Internships								
Group	182	0.4%	245	0.5%	266	0.5%	272	0.5%
France	26	0.1%	31	0.2%	33	0.2%	23	0.1%
International (excluding France)	156	0.6%	214	0.8%	233	0.8%	249	0.8%
of which: United Kingdom	-	0%	-	0%	-	0%	1	0%
of which: India	-	0%	-	0%	-	0%	-	-
of which: Spain	3	0.1%	16	0.4%	6	0.1%	18	0.4%
of which: Germany	91	2.8%	85	2.5%	153	4.1%	173	4.7%
of which: Norway	-	0%	-	0%	-	0%	-	-
of which: Poland	27	0%	34	3.2%	26	2.6%	29	3.1%
of which: Italy	21	2.2%	71	7.1%	40	3.9%	16	1.5%
of which: Belgium	-	0%	2	0.3%	7	0.9%	8	1.0%

AVERAGE LENGTH OF SERVICE FOR EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2020	2021	2022	2023
Group	7.7	7.5	7.2	7.3
France	8.6	8.8	8.7	8.9
International (excluding France)	7.0	6.7	6.2	6.3
of which: United Kingdom	10.3	9.5	8.9	8.2
of which: India	5.2	4.5	4.1	4.7
of which: Spain	5.7	6.0	5.8	6.0
of which: Germany	8.4	8.2	7.6	7.9
of which: Norway	4.1	4.0	3.6	3.7
of which: Poland	4.8	5.0	5.6	6.4
of which: Italy	6.3	7.0	6.7	6.9
of which: Belgium	9.7	9.8	9.7	10.2

AVERAGE AGE OF EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2020	2021	2022	2023
Group	38.7	38.8	38.7	38.9
France	38.5	38.9	38.9	39.1
International (excluding France)	38.8	38.8	38.5	38.8
of which: United Kingdom	43.9	44.2	44.2	43.9
of which: India	32.4	31.9	31.5	32.3
of which: Spain	38.4	39.0	38.8	39.2
of which: Germany	42.8	42.5	41.9	42.2
of which: Norway	38.1	38.0	37.8	37.5
of which: Poland	32.9	33.4	34.2	35.0
of which: Italy	38.6	40.0	40.0	40.3
of which: Belgium	40.6	40.8	40.7	41.0

NEW HIRES – ALL TYPES OF CONTRACTS ✓

Scope/Topic	2020	2021	2022	2023
Group	6,133	10,636	13,073	9,629
Women	2,086	3,502	4,487	3,378
Men	4,047	7,134	8,586	6,251
France	2,045	3,019	4,267	3,557
Women	562	783	1,347	1,137
Men	1,483	2,236	2,920	2,420
International (excluding France)	4,088	7,617	8,806	6,072
Women	1,524	2,719	3,140	2,241
Men	2,564	4,898	5,666	3,831
of which: United Kingdom	1,293	1,764	1,953	1,681
of which: India	490	2,255	2,244	829
of which: Spain	632	978	1,276	1,011
of which: Germany	366	702	933	587
of which: Norway	517	739	994	936
of which: Poland	179	253	196	116
of which: Italy	132	214	261	160
of which: Belgium	73	108	150	91

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

NEW HIRES – PERMANENT CONTRACTS ONLY ✓

Scope/Topic	2020	2021	2022	2023
Group	4,166	8,453	10,439	7,251
Women	1,310	2,778	3,622	2,511
Men	2,856	5,675	6,817	4,740
France	1,189	1,951	2,744	2,167
Women	359	525	948	734
Men	830	1,426	1,796	1,433
International (excluding France)	2,977	6,502	7,695	5,084
Women	951	2,253	2,674	1,777
Men	2,026	4,249	5,021	3,307
of which: United Kingdom	723	1,481	1,671	1,343
of which: India	480	2,214	2,201	807
of which: Spain	566	841	1,206	940
of which: Germany	298	569	756	456
of which: Norway	459	670	910	857
of which: Poland	5	21	4	4
of which: Italy	56	85	124	65
of which: Belgium	69	91	131	72

TURNOVER RATE FOR EMPLOYEES ON PERMANENT CONTRACTS

Scope/Topic	2020	2021	2022	2023
Group	13.6%	16.0%	17.0%	14.0%
Women	13.5%	15.4%	15.8%	13.3%
Men	13.6%	16.4%	17.6%	14.3%
France	10.1%	13.1%	17.0%	13.9%
Women	9.4%	12.2%	15.6%	12.8%
Men	10.4%	13.4%	17.6%	14.4%
International (excluding France)	16.1%	18.2%	17.0%	14.0%
Women	16.2%	17.3%	15.9%	13.5%
Men	16.1%	18.6%	17.6%	14.2%

Scope/Topic	2020	2021	2022	2023
Group	13.6%	16.0%	17.0%	14.0%
France	10.1%	13.1%	17.0%	13.9%
International (excluding France)	16.1%	18.2%	17.0%	14.0%
of which: United Kingdom	15.2%	12.6%	13.5%	13.2%
of which: India	23.2%	29.1%	18.2%	13.4%
of which: Spain	15.3%	19.3%	20.3%	15.9%
of which: Germany	11.9%	13.8%	13.8%	14.5%
of which: Norway	12.4%	13.0%	15.7%	11.4%
of which: Poland	10.5%	13.0%	19.2%	15.7%
of which: Italy	14.4%	16.2%	15.8%	8.3%
of which: Belgium	10.4%	9.9%	11.4%	13.5%

TRAINING

NUMBER OF MANDATORY AND NON-MANDATORY TRAINING HOURS PER EMPLOYEE (AVERAGE FTE) ✓

Scope/Topic	2020	2021	2022	2023
Total	N/A*	27	33	34
Women	N/A*	27	33	37
Men	N/A*	27	33	33

*N/A: Not available.

NUMBER OF MANDATORY TRAINING HOURS PER EMPLOYEE (AVERAGE FTE) ✓

Scope/Topic	2020	2021	2022	2023
Total	N/A*	N/A*	0.35	1.06
Women	N/A*	N/A*	0.39	1.01
Men	N/A*	N/A*	0.33	1.09

*N/A: Not available.

NUMBER OF TRAINING HOURS PROVIDED DURING THE FINANCIAL YEAR ✓

Scope/Topic	2020	2021	2022	2023
Group	1,207,065	1,219,922	1,537,505	1,654,050
France	559,853	573,169	603,144	636,419
International (excluding France)	637,142	582,458	934,361	1,017,632
of which: United Kingdom	79,571	53,163	67,042	217,793
of which: India	209,113	192,772	291,221	212,804
of which: Spain	88,485	99,616	132,855	120,940
of which: Germany	54,524	57,132	79,060	73,491
of which: Norway	123,006	114,997	217,056	239,916
of which: Poland	6,525	19,865	39,565	40,212
of which: Italy	18,739	26,597	30,377	40,634
of which: Belgium	13,755	13,043	14,668	17,632

NUMBER OF TRAINING HOURS PROVIDED DURING THE FINANCIAL YEAR (FEMALE EMPLOYEES) ✓

Scope/Topic	2022	2023
Group	499,332	581,205
France	180,879	200,568
International (excluding France)	318,453	380,637
of which: United Kingdom	29,643	105,698
of which: India	90,477	64,205
of which: Spain	35,051	32,461
of which: Germany	30,787	24,304
of which: Norway	73,264	84,435
of which: Poland	19,940	23,627
of which: Italy	9,096	16,217
of which: Belgium	3,056	4,486

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

NUMBER OF TRAINING HOURS PROVIDED DURING THE FINANCIAL YEAR (MALE EMPLOYEES) ✓

Scope/Topic	2022	2023
Group	1,038,173	1,072,845
France	422,266	435,851
International (excluding France)	615,907	636,994
of which: United Kingdom	37,400	112,095
of which: India	200,743	148,598
of which: Spain	97,804	88,479
of which: Germany	48,274	49,186
of which: Norway	143,791	155,481
of which: Poland	19,625	16,585
of which: Italy	21,281	24,417
of which: Belgium	11,612	13,146

NUMBER OF TRAINING HOURS PER EMPLOYEE (AVERAGE FTE) ✓

Scope/Topic	2020	2021	2022	2023
Group	27.3	27.1	32.7	34.0
France	30.1	29.9	31.3	33.0
International (excluding France)	24.3	24.4	33.6	34.7
of which: United Kingdom	12.6	8.3	9.9	29.9
of which: India	38.5	37.5	49.6	34.4
of which: Spain	21.7	25.3	32.8	28.2
of which: Germany	17.5	18.4	23.4	21.3
of which: Norway	65.1	53.7	84.8	80.6
of which: Poland	7.0	19.9	39.3	43.2
of which: Italy	19.0	28.8	32.1	39.7
of which: Belgium	18.7	17.9	19.3	22.9

NUMBER OF TRAINING HOURS PER FEMALE EMPLOYEE (AVERAGE FTE) ✓

Scope/Topic	2022	2023
Group	33.0	36.6
France	32.4	35.1
International (excluding France)	33.3	37.5
of which: United Kingdom	9.9	32.3
of which: India	50.4	34.6
of which: Spain	29.3	26.0
of which: Germany	32.7	24.7
of which: Norway	95.2	92.3
of which: Poland	35.9	46.4
of which: Italy	33.4	53.7
of which: Belgium	21.1	29.4

DIVERSITY

Gender equality

FEMALE STAFF

Scope/Topic	2020		2021		2022		2023	
	Absolute value	%						
Group	14,549	32.5	15,242	32.4%	16,384	33.1%	16,775	33.5%
France	5,544	29.6%	5,706	29.1%	5,904	29.8%	5,959	30.3%
International (excluding France)	9,005	34.6%	9,536	34.8%	10,480	35.3%	10,816	35.6%
of which: United Kingdom	2,940	44.5%	3,093	45.0%	3,410	46.1%	3,622	46.8%
of which: India	1,578	31.7%	1,645	30.2%	1,901	30.6%	1,821	29.9%
of which: Spain	1,161	29.0%	1,197	29.7%	1,253	29.7%	1,279	29.4%
of which: Germany	887	27.6%	990	28.7%	1,107	29.4%	1,118	30.2%
of which: Norway	540	27.0%	685	29.3%	854	30.7%	997	30.8%
of which: Poland	612	60.2%	611	57.4%	554	55.2%	525	56.1%
of which: Italy	290	29.7%	295	29.7%	307	29.7%	318	29.7%
of which: Belgium	133	18.0%	139	18.4%	154	19.4%	150	19.6%

FULL-TIME EQUIVALENT (FTE) FEMALE WORKFORCE (EXCLUDING INTERNS) ✓

Scope/Topic	2020	2021	2022	2023
Group– Women	13,976	14,504	15,690	16,088
France– Women	5,366	5,520	5,720	5,780
International (excluding France)– Women	8,609	8,984	9,969	10,308
of which: United Kingdom – Women	2,744	2,780	3,121	3,348
of which: India – Women	1,577	1,644	1,901	1,821
of which: Spain – Women	1,129	1,164	1,227	1,252
of which: Germany – Women	784	873	985	970
of which: Norway – Women	539	682	851	991
of which: Poland – Women	586	576	528	502
of which: Italy – Women	276	262	280	306
of which: Belgium – Women	127	134	147	144

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

FEMALE WORKFORCE BY TYPE OF EMPLOYMENT CONTRACT ✓

Scope/Topic	2020		2021		2022		2023	
	Absolute value	%						
Permanent contracts								
Group – Women	13,975	32.3%	14,794	32.4%	15,839	33.1%	16,155	33.4%
France – Women	5,429	29.9%	5,590	29.4%	5,713	30.1%	5,733	30.5%
International (excluding France) – Women	8,546	34.0%	9,204	34.6%	10,126	35.0%	10,422	35.3%
of which: United Kingdom – Women	2,638	43.1%	2,959	44.7%	3,222	45.5%	3,369	46.1%
of which: India – Women	1,574	31.7%	1,626	30.1%	1,878	30.4%	1,805	29.8%
of which: Spain – Women	1,144	29.1%	1,174	29.8%	1,237	29.6%	1,272	29.4%
of which: Germany – Women	837	27.3%	917	28.1%	1,043	29.3%	1,038	29.9%
of which: Norway – Women	537	26.9%	684	29.3%	850	30.6%	994	30.8%
of which: Poland – Women	554	60.2%	574	58.2%	524	55.8%	501	56.6%
of which: Italy – Women	282	29.9%	265	29.1%	287	29.0%	311	29.8%
of which: Belgium – Women	133	18.0%	139	18.5%	153	19.4%	149	19.7%
Temporary contracts								
Group – Women	510	39.2%	355	30.7%	458	34.2%	522	35.7%
France – Women	110	19.7%	108	18.2%	186	22.8%	216	24.8%
International (excluding France) – Women	400	53.8%	247	43.9%	272	52.0%	306	51.7%
of which: United Kingdom – Women	302	61.6%	134	53.2%	188	58.8%	253	58.3%
of which: India – Women	4	28.6%	19	52.8%	23	54.8%	16	40.0%
of which: Spain – Women	16	25.4%	19	24.4%	14	40.0%	3	33.3%
of which: Germany – Women	21	35.6%	41	40.6%	17	36.2%	18	28.6%
of which: Norway – Women	3	75.0%	1	50.0%	4	66.7%	3	50.0%
of which: Poland – Women	40	58.8%	13	29.5%	14	36.8%	7	31.8%
of which: Italy – Women	3	27.3%	8	66.7%	4	57.1%	4	40.0%
of which: Belgium – Women	-	0%	-	0%	-	0%	-	0%
Internships								
Group – Women	64	0%	93	38.0%	87	32.7%	98	36.0%
France – Women	5	0%	8	25.8%	5	15.2%	10	43.5%
International (excluding France) – Women	59	0%	85	39.7%	82	35.2%	88	35.3%
of which: United Kingdom – Women	-	0%	-	0%	-	0%	-	0%
of which: India – Women	-	0%	-	0%	-	0%	-	0%
of which: Spain – Women	1	33.3%	4	25.0%	2	33.3%	4	22.2%
of which: Germany – Women	29	31.9%	32	37.6%	47	30.7%	62	35.8%
of which: Norway – Women	-	0%	-	0%	-	0%	-	0%
of which: Poland – Women	18	66.7%	24	70.6%	16	61.5%	17	58.6%
of which: Italy – Women	5	23.8%	22	31.0%	16	40.0%	3	18.8%
of which: Belgium – Women	-	0%	-	0%	1	14.3%	1	12.5%

AVERAGE LENGTH OF SERVICE FOR FEMALE EMPLOYEES ON PERMANENT CONTRACTS ✓

Scope/Topic	2020	2021	2022	2023
Group – Women	7.7	7.5	7.1	7.1
France – Women	8.6	8.9	8.7	8.8
International (excluding France) – Women	7.1	6.7	6.3	6.2
of which: United Kingdom – Women	10.2	9.0	8.4	7.5
of which: India – Women	4.7	4.2	3.8	4.3
of which: Spain – Women	6.6	6.9	6.9	7.2
of which: Germany – Women	7.7	7.4	6.9	7.1
of which: Norway – Women	3.7	3.4	3.1	3.2
of which: Poland – Women	5.3	5.7	6.8	7.5
of which: Italy – Women	6.8	7.9	7.5	7.4
of which: Belgium – Women	8.5	8.1	7.8	7.4

AVERAGE AGE OF FEMALE EMPLOYEES ON PERMANENT CONTRACTS ✓

Scope/Topic	2020	2021	2022	2023
Group – Women	38.1	38.4	38.3	38.4
France – Women	38.2	38.6	38.6	38.7
International (excluding France) – Women	38.0	38.3	38.1	38.2
of which: United Kingdom – Women	43.1	43.5	43.3	42.8
of which: India – Women	31.0	30.7	30.4	30.9
of which: Spain – Women	39.4	39.8	40.0	40.6
of which: Germany – Women	40.6	40.0	39.6	39.8
of which: Norway – Women	37.0	36.8	36.6	36.4
of which: Poland – Women	32.7	33.4	34.7	35.3
of which: Italy – Women	38.4	39.9	40.3	40.5
of which: Belgium – Women	41.0	40.1	39.6	38.6

FEMALE NEW HIRES ✓

Scope/Topic	2020		2021		2022		2023	
	Absolute value	%						
Group	2,086	34.0%	3,502	32.9%	4,487	34.3%	3,378	35.1%
France	562	27.5%	783	25.9%	1,347	31.6%	1,137	32.0%
International (excluding France)	1,524	37.3%	2,719	35.7%	3,140	35.7%	2,241	36.9%
of which: United Kingdom	688	53.2%	929	52.7%	995	50.9%	853	50.7%
of which: India	144	29.4%	653	29.0%	698	31.1%	270	32.6%
of which: Spain	159	25.2%	241	24.6%	316	24.8%	212	21.0%
of which: Germany	117	32.0%	244	34.8%	309	33.1%	214	36.5%
of which: Norway	140	27.1%	255	34.5%	332	33.4%	297	31.7%
of which: Poland	86	34.2%	96	37.9%	48	24.5%	53	45.7%
of which: Italy	37	28.0%	57	26.6%	78	29.9%	39	24.4%
of which: Belgium	25	34.2%	31	28.7%	37	24.7%	32	35.2%

Disability

PERCENTAGE OF EMPLOYEES WITH A DISABILITY IN FRANCE ✓

Scope/Topic	2020*	2021	2022	2023
France: Employment rate	2.48%	2.96%	3.30%	3.60%

In 2020, the reported proportion of 2.21% was recalculated to reflect the entry into force of new calculation rules issued by AGEFIPH in 2020 and not available at the time the 2020 report was published. Furthermore, the indirect employment rate (sheltered employers) is no longer counted when calculating the total employment rate from 2020 onwards, in accordance with the new regulations.

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

Intergenerational policy

PROPORTION OF YOUNGER AND OLDER EMPLOYEES (INCLUDING INTERNS) ✓

Workforce by age bracket

Scope/Topic	2020	2021	2022	2023
Group				
Under 30	29.2%	28.5%	30.0%	29.1%
Between 30 and 50	54.6%	54.6%	52.7%	53.0%
Over 50	16.1%	16.9%	17.3%	17.9%
France				
Under 30	32.6%	30.4%	31.7%	31.4%
Between 30 and 50	51.2%	52.6%	50.5%	49.7%
Over 50	16.2%	17.0%	17.7%	18.9%
International (excluding France)				
Under 30	26.9%	27.1%	28.9%	27.6%
Between 30 and 50	57.1%	56.1%	54.2%	55.1%
Over 50	16.1%	16.8%	16.9%	17.3%
of which: United Kingdom				
Under 30	19.0%	17.0%	17.8%	18.9%
Between 30 and 50	49.7%	49.6%	48.7%	48.7%
Over 50	31.3%	33.3%	33.5%	32.5%
of which: India				
Under 30	43.6%	46.4%	48.6%	44.2%
Between 30 and 50	55.0%	52.1%	49.8%	54.0%
Over 50	1.5%	1.5%	1.6%	1.8%
of which: Spain				
Under 30	21.4%	20.8%	23.6%	22.4%
Between 30 and 50	69.7%	68.6%	64.5%	63.0%
Over 50	8.9%	10.6%	11.9%	14.6%
of which: Germany				
Under 30	17.3%	18.4%	21.0%	18.9%
Between 30 and 50	54.4%	53.7%	52.4%	54.6%
Over 50	28.2%	27.9%	26.6%	26.5%
of which: Norway				
Under 30	26.8%	28.0%	30.3%	31.1%
Between 30 and 50	60.7%	59.0%	56.8%	56.3%
Over 50	12.6%	13.0%	12.9%	12.6%
of which: Poland				
Under 30	41.7%	38.8%	33.3%	29.7%
Between 30 and 50	57.6%	60.3%	65.1%	68.1%
Over 50	0.7%	0.9%	1.6%	2.2%
of which: Italy				
Under 30	29.7%	26.5%	25.7%	25.2%
Between 30 and 50	55.0%	56.4%	54.7%	52.8%
Over 50	15.3%	17.1%	19.6%	22.1%
of which: Belgium				
Under 30	13.4%	14.3%	17.9%	16.8%
Between 30 and 50	70.0%	68.4%	64.7%	65.3%
Over 50	16.6%	17.2%	17.4%	17.9%

PROPORTION OF OLDER EMPLOYEES IN FRANCE (ALL CONTRACTS, EXCLUDING ACQUISITIONS)

Scope/Topic	2020	2021	2022	2023
Number of employees aged 50 and older	3,036	3,341	3,518	3,722
Proportion of employees aged 50 and older relative to the total workforce at 31/12	16.2%	17.0%	17.7%	18.9%

HEALTH, SAFETY AND WORKING CONDITIONS

ORGANISATION OF WORK AND WORKING HOURS/PART-TIME WORK – EMPLOYEES ON PERMANENT CONTRACTS FROM 1 JANUARY TO 31 DECEMBER

Scope/Topic	2020	2021	2022	2023
Group	6.1%	6.4%	6.0%	5.9%
France	6.3%	6.6%	6.5%	6.3%
International (excluding France)	5.9%	6.3%	5.7%	5.7%
of which: United Kingdom	12.1%	14.0%	13.1%	12.4%
of which: India	0%	0.1%	0%	0%
of which: Spain	5.5%	4.9%	4.1%	3.6%
of which: Germany	10.4%	10.1%	9.6%	11.2%
of which: Norway	0.6%	7.3%	0.7%	1.1%
of which: Poland	3.4%	4.2%	3.8%	2.9%
of which: Italy	4.6%	4.7%	4.8%	4.2%
of which: Belgium	8.2%	7.0%	6.6%	6.2%

ABSENTEEISM RATE, LTIFR AND TRIFR

Indicators	2020	2021	2022	2023
Absenteeism rate*	N/A*	2.7%	2.8%	2.4%
Lost time injury frequency rate (LTIFR)	N/A*	0.12	0.15	0.27
Total recordable injury frequency rate (TRIFR)	N/A*	0.21	0.40	2.95

*N/A: Not available.

ABSENTEEISM RATE, NUMBER OF OCCUPATIONAL ILLNESSES, FREQUENCY RATE AND SEVERITY RATE (SCOPE: FRANCE)

Indicators	2020	2021	2022	2023
Absenteeism rate (%)	2.50%	2.70%	3.10%	2.50%
Occupational illness (number)	2	2	1	1
Frequency rate of workplace accidents in France	1.26	0.89	1.24	2.62
Severity rate of workplace accidents in France	0.013	0.013	0.017	0.047

LABOUR RELATIONS

Scope/Topic	2020	2021	2022	2023
Number of agreements signed during the year	56	31	48	36
France	38	11	35	23
Germany	16	19	11	12
Belgium	-	1	-	-
United Kingdom	2	-	-	-
Italy	-	-	-	-
Spain	-	-	1	1
Europe	-	-	1	-
Number of collective bargaining agreements in force	326	357	360	364
France	164	169	166	168
Germany	137	162	161	163
Belgium	11	12	12	12
Italy	-	-	1	1
United Kingdom	13	13	17	17
Spain	1	1	3	3

Summary of environmental indicators

In 2023, the scope of indicators includes companies acquired in 2023, namely CS Group, Ordina and Tobania, which were not included in our 2022 report.

For 2022, the scope of indicators includes all entities over which the Group has operational control (and thus includes the NHS SBS, SSCL and SFT joint ventures, which were only brought in scope from 2017 onwards) and employees at companies acquired up to and including December 2022, namely Graffica and Footprint Consulting AS, as well as EGGS Design and EVA Group, which were not included in our 2021 report.

For 2021, the scope includes employees at companies acquired up to and including November 2021, namely Luminosity Limited, Sopra Steria Financial Services and Labs.

For 2019, the scope includes all entities over which the Group had operational control (and thus includes the NHS SBS and SSCL joint ventures) but does not include SAB or Sopra Financial Technology GmbH.

* France includes French Polynesia. United Kingdom includes Ireland.

RESOURCE CONSUMPTION

Country	Year	Energy consumption ✓			Proportion of electricity consumption (offices and on-site data centres) provided by renewables ✓	Waste electrical and electronic equipment – WEEE ✓				
		Offices + miscellaneous ✓	On-site data centres ✓	Off-site data centres ✓		Proportion reused	Proportion used for heat or raw material recovery	Proportion incinerated without heat recovery	Proportion sent to landfill	
		Total (MWh)	Total (MWh)	Total (MWh)	Total (%)	Total (kg)	(%)	(%)	(%)	(%)
	2023	16,883	2,155	10,688	99.0%	41,621.0	61.4	37.6	0.1	0.9
	2022	20,899	3,229	9,871	99.0%	52,673.0	44.0	53.6	0.2	2.2
	2021	25,071	3,823	9,616	99.0%	31,791.0	51.3	48.0	0.4	0.3
France*	2019	31,708	2,718	10,390	86.0%	19,724.0	44.3	50.6	2.8	2.3
	2023	8,322	1,047	476	100.0%	6,995.0	29.6	70.4	0.02	0.0
	2022	13,459	1,731	458	100.0%	11,545.0	20.5	79.5	0.0	0.0
United Kingdom*	2021	16,029	2,759	561	100.0%	11,745.0	40.7	59.4	0.0	0.0
	2019	17,953	4,087	865	100.0%	19,426.0	27.3	68.8	4.0	0.0
	2023	10,990	1,403	5,792	100.0%	23,342.4	22.5	77.2	0.3	0.0
	2022	12,674	55	5,229	100.0%	25,397.0	23.9	75.7	0.5	0.0
Rest of Europe	2021	11,900	25	5,284	100.0%	15,904.0	28.0	71.4	0.6	0.0
	2019	13,522	22	5,366	N/A	26,468.0	48.0	49.7	0.8	1.5
	2023	8,666	1,452	0	100.0%	20,029.0	0.0	99.5	0.4	0.1
	2022	7,444	1,784	0	100.0%	3,206.0	52.2	46.1	1.0	1.0
Rest of the World	2021	5,638	1,859	0	100.0%	3,101.0	98.7	0.5	0.0	1.0
	2019	9,943	2,236	0	N/A	17,328.0	0.0	99.3	0.7	0.0
	2023	44,861	6,057	16,956	99.4%	91,987.4	36.7	62.48	0.3	0.5
	2022	54,476	6,799	15,558	99.3%	92,822.0	35.8	62.6	0.3	1.3
	2021	58,638	8,467	15,461	99.3%	62,541.0	45.7	53.7	0.3	0.2
Total: Group	2019	73,126	9,063	16,621	90.0%	82,947.0	32.3	64.7	2.0	1.1

Country	Year	Plastic waste ✓				Metal waste ✓			
		Total	Proportion used for heat or raw material recovery	Proportion incinerated without heat recovery	Proportion sent to landfill	Total	Proportion used for heat or raw material recovery	Proportion incinerated without heat recovery	Proportion sent to landfill
		(kg)	(%)	(%)	(%)	(kg)	(%)	(%)	(%)
France*	2023	4,637 ⁽¹⁾	100	0	0	2,151	100	0	0
United Kingdom*	2023	2,362	100	0	0	2,999	100	0	0
Rest of Europe	2023	7,638	100	0	0	5,276	100	0	0
Rest of the World	2023	2,198	100	0	0	1,566	100	0	0
Total: Group	2023	16,835	100	0	0	11,992	100	0	0

Country	Year	Paper and cardboard waste ⁽¹⁾ ✓				Purchases of certified paper from sustainable sources ⁽²⁾ ✓			Water ✓
		Total	Proportion used for heat or raw material recovery	Proportion incinerated without heat recovery	Proportion sent to landfill	Total	% paper from sustainable sources	Quantity purchased per employee	Total
		(kg)	(%)	(%)	(%)	(kg)	(%)	(kg/employee)	(m ³)
	2023	32,030.0	100.0	0.0	0.0	17,631.0	82.0	0.81	46,833.7
	2022	79,641.0	100.0	0.0	0.0	16,212.0	90.0	0.82	38,999.0
	2021	65,024.0	100.0	0.0	0.0	8,019.0	72.0	0.41	37,090.0
France*	2019	109,168.0	84.8	15.2	0.0	55,268.0	48.0	2.89	74,874.0
	2023	130,772.0	100.0	0.0	0.0	8,229.0	67.0	1.06	22,938.1
	2022	143,854.0	100.0	0.0	0.0	10,290.0	68.0	1.38	15,803.0
	2021	222,508.0	100.0	0.0	0.0	7,592.0	34.0	1.10	37,789.0
United Kingdom*	2019	173,509.0	100.0	0.0	0.0	11,173.0	79.0	3.11	57,841.0
	2023	92,462.0	99.9	0.0	0.1	12,333.0	73.8	0.78	20,544.4
	2022	89,235.0	99.9	0.0	0.1	4,706.9	82.0	0.32	18,158.0
	2021	48,417.0	100.0	0.0	0.0	6,592.0	84.0	0.49	18,972.0
Total: Rest of Europe	2019	119,940.0	99.9	0.1	0.0	21,437.0	79.0	13.96	43,560.0
	2023	8,591.0	85.4	0.0	14.6	1255.0	70.0	0.21	81,842.9
	2022	2,800.0	84.0	0.0	16.0	1,741.1	70.0	0.24	62,484.0
	2021	1,506.0	49.3	0.0	50.7	1,345.0	70.0	0.21	28,074.0
Total: Rest of the World	2019	12,506.0	100.0	0.0	0.0	8,995.0	71.0	1.45	70,710.0
	2023	263,855.0	99.5	0.0	0.5	37,774.0	76.0	0.71	172,169.0
	2022	315,530.0	99.8	0.0	0.2	32,950.0	81.0	0.67	135,445.0
	2021	337,455.0	99.8	0.0	0.2	23,548.0	63.0	0.51	121,926.0
Total: Group	2019	415,122.0	96.0	4.0	0.0	96,873.0	60.0	2.53	246,985.0

⁽¹⁾ An improved waste calculation methodology was introduced in 2021. This methodology has increased the percentage of real data and made data more reliable. Under the former methodology, paper and cardboard waste would have amounted to 150,663 kg in 2021.

⁽²⁾ Between 2010 and 2023, paper consumption fell significantly both overall and per employee. A fall was recorded in France between 2022 and 2023 per employee with the roll out of secure printers and employee awareness initiatives. The Group also recorded a significant reduction in paper consumption per employee between 2021 and 2022 linked to the public health crisis and lockdown. The reduction in paper consumption per employee reflects the transition towards process digitalisation as a result of efficiency gains, environmental concerns and changes to working methods.

(1) Indicators in the table on plastic and metal waste have only been calculated from 2023.

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

REDUCING GHG EMISSIONS

SCOPES 1 AND 2

Country	Year	Scope 1 ✓		Scope 2 ✓
		Diesel, gas, biodiesel (offices and on-site data centres) ✓ (tCO ₂ e)	Fugitive emissions ✓ (tCO ₂ e)	Grid electricity, district heating (offices and on-site data centres) ✓ (tCO ₂ e)
	2023	187	244	102
	2022	218	309	147
	2021	259	106	262
	2019	374	194	765
France*	2015	284	N/A	2,195
	2023	521	39	0
	2022	1,213	179	0
	2021	1,724	198	0
	2019	1,696	33	0
United Kingdom*	2015	1,067	N/A	1,844
	2023	222	80	150
	2022	273	98	251
	2021	360	32	365
	2019	425	39	888
Total: Rest of Europe	2015	233	N/A	1,805
	2023	286	561	0
	2022	249	769	0
	2021	182	788	0
	2019	169	1,781	72
Total: Rest of the World	2015	653	N/A	9,880
	2023	1,216	924	252
	2022	1,952	1,355	398
	2021	2,526	1,124	627
	2019 ⁽¹⁾	2,664	2,048	1,724
Total: Group	2015	2,237	N/A	15,724

⁽¹⁾ Recalculated tCO₂e values (including new acquisitions in 2019) published by CDP in 2020 for Scopes 1, 2, 3-5 and 3-6 respectively are as follows: 4,719, 1,857, 296, 34,697. For Scope 3-1, the recalculated value using an improved method is 270,835 tCO₂e. The calculated value for Scope 3-15, which was not previously taken into account, is 2,892 tCO₂e.

SCOPE 3

Scope 3 ✓

Country	Year	3-1 ⁽¹⁾ Purchases of goods and services (excluding business travel, offices, on- and off-site data centres and fugitive emissions) ✓	3-3 Energy-related emissions not included in Scopes 1 and 2 ✓	3-5 Waste: WEEE, paper, cardboard, plastic, metal, water ✓	3-6 ⁽²⁾ Business travel ✓	3-7 ⁽³⁾ Employee commuting and remote working ✓	3-8 Off-site data centres ✓	3-13 Tenants ✓	3-15 Investments
		(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)
	2023	129,422	993	11	9,283	11,983	0	0	N/A
	2022	112,606	382	13	6,466	18,105	0	0	N/A
	2021	112,393	581	12	3,195	8,934	0	0	N/A
	2019	N/A	860	23	14,138	N/A	553	160	N/A
France*	2015	N/A	N/A	N/A	N/A	N/A	458	N/A	N/A
	2023	83,193	519	8	1,450	3,851	0	15	N/A
	2022	85,722	781	8	1,082	3,328	93	647	N/A
	2021	85,144	1,022	15	419	3,730	58	0	N/A
	2019	N/A	959	20	3,528	N/A	128	10	N/A
United Kingdom*	2015	N/A	N/A	N/A	N/A	N/A	332	N/A	N/A
	2023	68,505	652	7	5,996	8,562	108	168	N/A
	2022	64,808	749	7	5,109	11,701	97	52	N/A
	2021	56,030	741	6	3,081	6,534	83	10	N/A
	2019	N/A	686	15	11,378	N/A	699	18	N/A
Total: Rest of Europe	2015	N/A	N/A	N/A	N/A	N/A	437	N/A	N/A
	2023	4,868	1,659	19	1,677	8,498	0	21	N/A
	2022	6,701	2,628	18	1,168	2,905	0	0	N/A
	2021	5,445	2,095	8	262	2,518	0	141	N/A
	2019	N/A	2,959	20	5,266	N/A	0	306	N/A
Total: Rest of the World	2015	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A
	2023	285,988	3,822	44	18,406	32,895	108	204	3,835
	2022	269,837	4,539	45	13,826	36,039	191	699	3,720
	2021	259,011	4,439	42	6,957	21,716	141	151	2,837
	2019	221,311	5,464	78	34,310	66,778	1,250	494	2,892
Total: Group	2015	N/A	N/A	N/A	32,005	N/A	1,227	N/A	N/A

⁽¹⁾ The increase in emissions between 2019 and 2021 was due to a change in methodology. By applying the methodology and scope updated in 2021 to previous data, the amount would be 2,270,835 tCO₂e in 2019.

⁽²⁾ Data taking into account emission reductions due to green business travel in Germany. Excluding the emissions reduction from green travel gives the following values: 19,544 tCO₂e, 14,695 tCO₂e in 2022, 7,402 tCO₂e in 2021, 37,164 tCO₂e in 2019, 38,176 tCO₂e in 2018, 38,133 tCO₂e in 2017 and 36,555 tCO₂e in 2016.

⁽³⁾ Emissions arising from employee commuting in 2019 and 2020 were estimated and taken into account for our CDP response. The method was further developed to calculate 2021 emissions and audited. Remote work-related emissions represented the following amounts for the following scopes: Group: 2,052.1 tCO₂e; France: 509.2 tCO₂e; UK: 639.8 tCO₂e; Rest of Europe: 610.9 tCO₂e; Rest of the World: 292.1 tCO₂e.

CORPORATE RESPONSIBILITY

Workforce and environmental indicators

TOTAL: SCOPES 1, 2 & 3

Country	Year	Emissions per employee (Direct and indirect activities – Total: Scopes 1, 2 & 3)		
		Total: Scopes 1, 2 & 3 (tCO ₂ e)	(tCO ₂ e/employee)	Emissions per employee (Direct activities – Scopes 1, 2, 3-6 and 3-8) ✓ (tCO ₂ e/employee)
	2023	152,225	7.00	0.45
	2022	138,245	6.97	0.36
	2021	125,742	6.41	0.19
	2019	17,067	N/A	0.89
	2015	2,937	N/A	0.17
France*	2023	89,597	11.52	0.26
	2022	93,053	12.51	0.35
	2021	92,310	13.33	0.35
	2019	6,374	N/A	1.01
	2015	3,243	N/A	0.80
United Kingdom*	2023	84,450	4.50	0.35
	2022	83,145	5.59	0.39
	2021	67,241	4.91	0.29
	2019	14,148	N/A	1.11
	2015	2,475	N/A	0.29
Total: Rest of Europe	2023	17,589	2.34	0.34
	2022	14,438	1.91	0.29
	2021	11,439	1.67	0.18
	2019	10,573	N/A	1.51
	2015	10,533	N/A	1.95
Total: Rest of the World	2023	347,694	6.23	0.37
	2022	332,601	6.69	0.36
	2021	299,570	6.36	0.24
	2019	339,013	N/A	0.93
Total: Group	2023	51,193	N/A	1.47

Scope 3 – Excluded subcategories: 3-2, 3-4, 3-9, 3-10, 3-11, 3-12, 3-14.
The full tables with details for each country are available on our website.

9. Report by the Independent Third Party on the verification of the consolidated statement of non-financial performance presented in the Management Report

Financial year ended 31 December 2023

To the Shareholders,

In our capacity as an Independent Third Party, member of the Mazars network and a Statutory Auditor of Sopra Steria Group SA, certified by COFRAC Inspection under number 3-1895 (certification with list of sites and scope available on www.cofrac.fr), we have conducted work in order to formulate a reasoned opinion expressing limited assurance about the historical information (observed or extrapolated) provided in the consolidated statement of non-financial performance (hereinafter the "Information" and the "Statement", respectively), as well as at the Company's request and outside the scope of accreditation, reasonable assurance about a selection of information, prepared in accordance with the Entity's procedures (hereinafter the "Guidelines") for the financial year ended 31 December 2023, presented in the Management Report of Sopra Steria Group (hereinafter the "Company" or the "Entity"), pursuant to the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de Commerce*).

CONCLUSION

Based on the procedures implemented, as described in the "Nature and scope of work" section, and the information collected, we did not identify any material misstatement that would cause us to conclude that the consolidated statement of non-financial performance is not consistent with applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

REASONABLE ASSURANCE REPORT ON SELECTED INFORMATION

Regarding the information selected by the Company and identified by the symbol ✓, we performed, at the request of the Company and in line with its proactive approach, the same types of procedure as those described in the "Nature and scope of work" section above for the key performance indicators and the other quantitative results that we considered to be the most important, but in a more in-depth manner, in particular with respect to the number of tests conducted.

The selected sample thus represents an average of 56% of the workforce and between 50% and 100% of environmental data identified by the symbol ✓.

We believe that these procedures enable us to express a reasonable assurance conclusion with respect to the information selected by the Company and identified by the symbol ✓.

CONCLUSION

In our opinion, the information selected by the Company and identified by the symbol ✓ has been prepared, in all material respects, in accordance with the Guidelines.

PREPARATION OF THE STATEMENT OF NON-FINANCIAL PERFORMANCE

As there is no generally accepted and commonly used reference framework or established practices for assessing and measuring the Information, different but acceptable measurement techniques can be used that may affect comparisons between entities and over time.

The Information should therefore be read and understood in reference to the Guidelines, the significant elements of which are set out in the Statement.

INHERENT LIMITATIONS TO PREPARING INFORMATION

Information may be subject to uncertainties relating to the level of scientific or economic knowledge and the quality of external data used. Some information is sensitive to choices of methodology, assumptions and/or estimates used to prepare this information and set out in the Statement.

RESPONSIBILITY OF THE COMPANY

The Board of Directors is responsible for:

- selecting or drawing up appropriate criteria for the preparation of the Information;
- drawing up a Statement complying with legal and regulatory provisions, including an overview of the business model, a description of the main non-financial risks, an overview of policies adopted in light of those risks and the results of those policies, including key performance indicators and the information laid down in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- as well as implementing the internal controls it deems necessary to prepare Information that is free of material misstatement, whether due to fraud or error.

The Statement has been prepared in accordance with the Entity's Guidelines, as mentioned above.

RESPONSIBILITY OF THE INDEPENDENT THIRD PARTY

On the basis of our work, it is our responsibility to formulate a reasoned opinion expressing limited assurance as to:

- the Statement's compliance with the provisions laid down in Article R. 225-105 of the French Commercial Code;
- the fair presentation of historical information (recognised or extrapolated) provided pursuant to Point 3 of Paragraphs I and II of Article R. 225-105 of the French Commercial Code, namely the results of policies, including key performance indicators, and actions relating to the key risks.

We have conducted work in order to formulate a reasoned opinion expressing limited assurance about the historical information (observed or extrapolated).

As it is our duty to formulate an independent conclusion on the Information as prepared by management, we are not authorised to be involved in preparing this Information, as this could compromise our independence.

It is also our responsibility, at the entity's request and outside the scope of accreditation, to express a reasonable assurance opinion about whether the information selected by the entity ⁽¹⁾ has been prepared, in all material respects, in accordance with the Guidelines.

It is not our responsibility to issue an opinion on whether:

- the Entity complies with other applicable legal and regulatory provisions, notably as regards the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy), the vigilance plan, anti-corruption measures and the prevention of tax evasion;
- the information required by Article 8 of Regulation (EU) 2020/852 (green taxonomy) is accurate;
- products and services comply with applicable regulations.

REGULATORY REQUIREMENTS AND APPLICABLE PROFESSIONAL STANDARDS

Our work described below was carried out in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code establishing the manner in which an independent third party should fulfil its engagement, with industry policy issued by the Compagnie Nationale des Commissaires aux Comptes (CNCC, the French national institute of statutory auditors) for this type of engagement in lieu of a verification programme and with the revised International Standard on Assurance Engagements (ISAE) 3000.

This report has been prepared in accordance with the RSE_SQ_Programme de vérification_DPEF verification programme.

INDEPENDENCE AND QUALITY CONTROL

Our independence is enshrined in the provisions of Article L. 822-11 of the French Commercial Code and the French Code of Ethics for Statutory Auditors. We have also implemented a quality control system comprising documented policies and procedures for ensuring compliance with ethical and professional standards, and the applicable legal and regulatory requirements of the CNCC for this type of engagement.

MEANS AND RESOURCES

Our work was carried out by a team of 8 people between October 2023 and February 2024 and required a total of 10 weeks.

To help us with our work, we have called on our specialists in sustainable development and social responsibility. We conducted around ten interviews with individuals responsible for preparing the Statement, notably representing the Human Resources and Sustainable Development Departments.

NATURE AND SCOPE OF WORK

We have planned and performed our work taking account of the risk of material misstatement with regard to Information.

- We believe that the procedures we have undertaken, to the best of our professional judgement, provide a sufficient basis for our limited assurance conclusion:
 - we familiarised ourselves with all entities in the consolidated group, and the overview of key risks,
 - we assessed the suitability of the Guidelines in terms of their relevance, completeness, reliability, impartiality and comprehensibility, taking industry best practice into account where applicable,
 - we checked that the Statement covers each category of disclosure stipulated in Paragraph III of Article L. 225-102-1 in relation to labour-related and environmental information, as well as respect for human rights, anti-corruption measures and the prevention of tax evasion,
 - we checked that the Statement presents the information laid down in Paragraph II of Article R. 225-105 where that information is relevant to the key risks, and that it includes, as the case may be, a reasoned explanation for the absence of any information required by Subparagraph 2 of Paragraph III of Article L. 225-102-1,
 - we checked that the Statement includes an overview of the business model and key risks associated with all entities in the consolidated group, including, where relevant and proportionate, risks arising from its business relationships, products and services, as well as policies, actions and results, including key performance indicators.
- We consulted source documents and carried out interviews to:
 - assess the process used to identify and confirm key risks and the extent to which results, including key performance indicators selected, are consistent with the key risks and policies presented,
 - corroborate the qualitative information (actions and results) we considered most important, presented in Annex. For the risk relating to attracting and retaining employees, our work was carried out at the level of the consolidating Entity and at a selection of entities (see Annex).
- We checked that the Statement covers the consolidated group, i.e. all entities falling within the scope of consolidation in accordance with Article L. 233, within the limits specified in the Statement.

(1) See Appendix

- We familiarised ourselves with the internal control and risk management procedures put in place by the Entity and assessed the collection process to ensure that the Information is complete and accurate.
- For the key performance indicators and other quantitative results we considered most important (presented in Annex 1), we:
 - used analytical procedures to check that the data collected had been properly consolidated, and that any changes in the data were consistent,
 - carried out detailed, sample-based testing or other selection methods to check that definitions and procedures had been properly applied and to reconcile data with supporting documents. This work was undertaken on a selection of contributing entities ⁽¹⁾ and countries and covered between 50% and 100% of the consolidated data used in the key performance indicators and results selected for these tests.
- We assessed the Statement's overall consistency based on our understanding of all entities in the consolidated group.

The procedures implemented within the framework of a limited assurance audit are less extensive than those required for a reasonable assurance audit performed in accordance with the professional standards of the CNCC; the procedures implemented for the reasonable assurance required more extensive verifications.

Paris La Défense, 29 February 2024
French original signed by the Independent Third Party,
Mazars SAS

Jérôme NEYRET
Partner

Edwige REY
CSR & Sustainable Development Partner

This is a free translation into English of a report issued in French and is provided solely for the convenience of English-speaking users.

(1) See Appendix

ANNEX 1: INFORMATION CONSIDERED MOST IMPORTANT

List of key performance indicators and other quantitative results considered most important, and selection of contributing entities and countries subjected to detailed testing.

✓ Information reviewed on a reasonable assurance basis.

Information	Audited Entity/Country
Workforce indicators	
<ul style="list-style-type: none"> ■ Workforce by geographic area (including acquisitions) ✓ ■ Full-time equivalent (FTE) workforce (excluding interns) ✓ ■ Workforce by type of employment contract ✓ ■ New hires – All types of contracts ✓ ■ New hires – Permanent contracts only ✓ ■ Female new hires ✓ ■ Proportion of younger and older employees (including interns) ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group SA, Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, Sopra Solutions, CIMPA SAS, Galitt, 2MoRO, EVA Group) ■ United Kingdom (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited) ■ Sweden (Sopra Steria Sweden AB)
<ul style="list-style-type: none"> ■ Number of training hours per employee (mandatory and non-mandatory) ✓ ■ Average number of training hours per person (average FTE) ✓ ■ Number of training hours provided during the financial year ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, Sopra Solutions, CIMPA SAS, Galitt, 2MoRo, Eva Group) ■ United Kingdom (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited) ■ Sweden (Sopra Steria Sweden AB)
<ul style="list-style-type: none"> ■ Percentage of employees with a disability ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)
Environmental indicators	
<ul style="list-style-type: none"> ■ Energy consumption per employee ✓ ■ Energy consumption (offices) ✓ ■ Energy consumption (on-site data centres) ✓ ■ Energy consumption (off-site data centres) ✓ ■ Proportion of electricity consumption provided by renewable energies (offices and on-site data centres) ✓ ■ Greenhouse gas emissions from energy consumption (offices) ✓ ■ Greenhouse gas emissions from energy consumption (on-site data centres) ✓ ■ Greenhouse gas emissions from energy consumption (off-site data centres) ✓ ■ Greenhouse gas emissions – Energy consumption not included in Scopes 1 and 2 ✓ ■ Greenhouse gas emissions – Energy consumption of the tenants – Scope 3 ✓ ■ Greenhouse gas emissions – Scopes 1 & 2 per employee ✓ ■ Greenhouse gas emissions – Scope 3 per employee ✓ 	<ul style="list-style-type: none"> ■ France (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group) ■ United Kingdom (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited) ■ India (Sopra Steria India Limited, SBS Solutions India Private Limited) ■ Poland (SOPRA STERIA POLSKA Sp. z o.o.) - off-site data centres only

Information

- Greenhouse gas emissions – Business travel ✓
-
- Quantity of waste electrical and electronic equipment generated per employee ✓
 - Proportion of waste electrical and electronic equipment given a second life ✓
 - Proportion of “hazardous waste” ✓
 - Greenhouse gas emissions – waste electrical and electronic equipment ✓
-
- Greenhouse gas emissions – Employee commuting and remote working ✓
-
- Water consumption (offices and on-site data centres) ✓
 - Water consumption per employee ✓
 - Greenhouse gas emissions – Wastewater ✓
-
- Quantity of green paper purchased per employee ✓
-
- Quantity of paper and cardboard waste per employee ✓
 - Percentage of paper and cardboard waste recycled ✓
 - Greenhouse gas emissions – Paper and cardboard waste ✓

Audited Entity/Country

- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)
 - **Sweden** (Sopra Steria Sweden AB)
 - **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)
-
- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)
 - **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)
 - **Spain** (Sopra Steria España S.A.U., Sopra Steria Euskadi, S.L., SOPRA HR SOFTWARE, S.L., CIMPA PLM España, S.L., Sopra Financial Solutions Iberia, S.L)
-
- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)
 - **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)
 - **Sweden** (Sopra Steria Sweden AB)
-
- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)
 - **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)
 - **India** (Sopra Steria India Limited, SBS Solutions India Private Limited)
-
- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)
 - **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)
-
- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)
 - **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)
 - **Scandinavia** (Sopra Steria Sweden AB, Sopra Steria AS)

CORPORATE RESPONSIBILITY

Report by the Independent Third Party

Information

- Quantity of metal waste per employee ✓
- Percentage of metal waste recycled ✓
- Greenhouse gas emissions – Metal waste ✓

- Quantity of plastic waste per employee ✓
- Percentage of plastic waste recycled ✓
- Greenhouse gas emissions – Plastic waste ✓

- Direct fugitive greenhouse gas emissions (offices and on-site data centres) ✓

- Greenhouse gas emissions related to the supply chain (calculated per million euros) ✓

Audited Entity/Country

- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)

- **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)

- **Scandinavia** (Sopra Steria Sweden AB, Sopra Steria AS)

- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)

- **Benelux** (Sopra Banking Software Belgium, Sopra HR Software S.P.R.L., SOPRA STERIA BENELUX SA/NV, Sopra Banking Software Luxembourg, Sopra HR Software s.a.r.l., Sopra Steria PSF Luxembourg SA, Sopra Financial Solutions Netherlands BV, Sopra Steria Benelux NL branch)

- **Sweden** (Sopra Steria Sweden AB)

- **France** (Sopra Steria Group S.A., Sopra HR Software, Sopra Banking Software, Sopra Steria I2S, CIMPA SAS, Galitt, 2MoRo, Eva Group)

- **United Kingdom** (Sopra Banking Software Limited, Sopra HR Software Limited, Sopra Steria Limited, NHS Shared Business Services Limited, Shared Services Connected Limited, CIMPA Limited, CXPARTNERS Limited, Sopra Steria Financial Services Limited, Holocare Limited, Graffica Limited)

- **India** (Sopra Steria India, SBS Solutions India Private Limited)

- **Sopra Steria Group**

Glossary

Corporate responsibility

- **Sustainable Development Goals (SDGs)** defined by the United Nations: The Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including poverty, inequality, climate change, environmental degradation, prosperity, peace and justice.
- **Materiality matrix:** A materiality analysis helps identify and prioritise the most relevant issues for a company and its stakeholders, and is presented in the form of a matrix, which plots these issues according to their importance to the company (x-axis) and to its external stakeholders (y-axis).
- **Materiality:** The degree of materiality determined reflects the extent to which an issue is capable of influencing the company's strategy, reputation or financial health.
- **Greenhouse gases (GHG):** Greenhouse gases are gaseous components that absorb infrared radiation emitted from the earth's surface and contribute to the greenhouse effect. The increase in their concentration in the earth's atmosphere is one of the factors causing global warming.
- **Science Based Targets initiative (SBTi):** Science Based Targets is an internationally recognised initiative offering mathematical models for identifying the environmental footprint of activities so as to be able to set ambitious greenhouse gas emissions reduction targets.
- **CDP:** Non-profit organisation that runs the global disclosure system for investors, companies, cities, countries and regions to manage their environmental impact.
- **Task Force on Climate-related Financial Disclosures (TCFD):** A task force focused on climate-related financial disclosures, created as part of the G20 Financial Stability Board. The TCFD is one of the most important developments in the area of climate reporting by businesses.
- **Net-zero emissions:** For a business, achieving net-zero emissions means reducing the GHG emissions of its entire value chain to zero through a combination of value chain emissions reduction projects (at least 90 %) and funding carbon removal offsets for the remainder outside its value chain.
- **Scope 1 (of the GHG Protocol):** Covers direct greenhouse gas emissions arising from the combustion of fossil fuels (petroleum, fuel oil, biodiesel and gas) and the escape of coolants from air conditioning systems in offices and on-site data centres.
- **Scope 2 (of the GHG Protocol):** Covers indirect greenhouse gas emissions associated with consumption of grid electricity and district heating in offices and on-site data centres.
- **Scope 3 (of the GHG Protocol):** Covers indirect greenhouse gas emissions associated with energy-related activities not included in Scopes 1 or 2, purchased goods and services, capital goods, waste, upstream transportation of goods, business travel, upstream leased assets, investments, transportation of visitors and clients, downstream transportation of goods, use of sold products, end-of-life treatment of sold products, downstream franchises, downstream leased assets and employee commuting.
- **Market-based:** Method for calculating greenhouse gas emissions based on emissions factors specific to the energy source used.
- **Climate Disclosure Standards Board (CDSB):** the Climate Disclosure Standards Board is an international consortium of businesses and environmental NGOs that works in particular with the TCFD on these issues. The CDSB has built a reporting framework covering the following 12 recommendations:
 - **CDSB/REQ-01 Governance:** Disclosures shall describe the governance of environmental policies, strategy and information.
 - **CDSB/REQ-02 Management's environmental policies, strategy and targets:** Disclosures shall report management's environmental policies, strategy and targets, including the metrics, plans and timeliness used to assess performance.
 - **CDSB/REQ-03 Risks and opportunities:** Disclosures shall explain the material current and anticipated environmental risks and opportunities affecting the organisation.
 - **CDSB/REQ-04 Sources of environmental impact:** Quantitative and qualitative results, together with the methodologies used to prepare them, shall be reported to reflect material sources of environmental impact.
 - **CDSB/REQ-05 Performance and comparative analysis:** Disclosures shall include an analysis of the information disclosed in REQ-04 compared with any performance targets set and with results reported in a previous period.
 - **CDSB/REQ-06 Outlook:** Management shall summarise their conclusions about the effect of environmental impacts, risks, opportunities and policy outcomes on the organisation's future performance and position.
 - **CDSB/REQ-07 Organisational boundary:** Environmental information shall be prepared for the entities within the boundary of the organisation or group for which the mainstream report is prepared and, where appropriate, shall distinguish information reported for entities and activities outside that boundary.
 - **CDSB/REQ-08 Reporting policies:** Disclosures shall cite the reporting provisions used for preparing environmental information and shall (except in the first year of reporting) confirm that they have been used consistently from one reporting period to the next.

- **CDSB/REQ-09 Reporting period:** Disclosures shall be provided on an annual basis.
- **CDSB/REQ-10 Restatements:** Disclosures shall report and explain any prior year restatements.
- **CDSB/REQ-11 Conformance:** Disclosures shall include a statement of conformance with the CDSB Framework.
- **CDSB/REQ-12 Assurance:** If assurance has been provided over whether reported environmental information is in conformance with the CDSB Framework, this shall be included in or cross-referenced to the statement of conformance of REQ-11.
- **CSRD:** Corporate Sustainability Reporting Directive, an EU legislative act on the disclosure and certification of sustainability information and the social, environmental and corporate governance obligations incumbent on commercial companies.
- **Taxonomy:** Regulation constituting one of the key measures in the European Union's action plan set out in its Green Deal, consisting of a range of initiatives aimed at achieving climate neutrality by 2050.

Cross-reference table for the 2023 Management Report

Number of pages and chapters relate to the URD, available here :

Sustainable Development & Corporate Responsibility: <https://www.soprasteria.com/about-us/corporate-responsibility>

Investors: <https://www.soprasteria.com/investors>

REQUIRED ITEMS	REFERENCE TEXTS	PAGES	CHAPTERS
1. Overview of the company's situation and business activity			
Overview of the Company's and the Group's situations, together with an objective and exhaustive analysis of changes in its business, performance and financial position, in particular its debt position relative to business volume and complexity	French Commercial Code Articles L. 225-100-1, I, 1°, L. 232-1, II, L. 233-6 and L. 233-26	32-33 ; 211-277 ; 283-310	1 ; 5 ; 6
Financial key performance indicators	French Commercial Code Article L. 225-100-1, I, 2°	3 ; 7 ; 16 ; 32-33	Integrated Presentation ; 1
Non-financial key performance indicators relating specifically to the Company's and the Group's business	French Commercial Code Article L. 225-100-1, I, 2°	7 ; 12-14 ; 33 ; 114-116 ; 189-204	Integrated Presentation ; 1 ; 4
Major events occurring between the balance sheet date and the date on which the Management Report was approved for publication	French Commercial Code Articles L. 232-1, II and L. 233-26	34 ; 273 ; 308	1 ; 5 ; 6
Existing branches	French Commercial Code Article L. 232-1, II	35 ; 274-276 ; 296	1 ; 5 ; 6
Significant equity interests acquired in companies having their registered office in France	French Commercial Code Article L. 233-6, Paragraph 1	35 ; 274-276 ; 296	1 ; 5 ; 6
Alienation of cross-holdings	French Commercial Code Articles L. 233-29, L. 233-30 and R. 233-19	NA	NA
Foreseeable developments in the Company's and the Group's situations and future outlooks	French Commercial Code Articles L. 232-1, II and L. 233-26	10 ; 31-34 ; 34 ; 166	Integrated Presentation ; 1 ; 4
Research and development activities	French Commercial Code Articles L. 232-1, II and L. 233-26	3 ; 28 ; 29-31 ; 34 ; 172-174 ; 293-296	Integrated Presentation ; 1 ; 4 ; 6
Table showing the Company's results over the past five financial years	French Commercial Code Article R. 225-102	309	6
Information relating to payment terms for the Company's clients and suppliers	French Commercial Code Articles L. 441-14 and D. 441-6	310	6
Amount of intercompany loans granted and statement by the Statutory Auditors	French Monetary and Financial Code Articles L. 511-6 and R. 511-2-1-3	NA	NA
2. Internal control and risk management			
Main risks and uncertainties to which the Company is exposed	French Commercial Code Article L. 225-100-1, I, 3°	11 ; 40-46 ; 256-267 ; 299-301	Integrated Presentation ; 1 ; 2 ; 5 ; 6
Financial risks associated with the effects of climate change and description of mitigation measures	French Commercial Code Article L. 22-10-35, 1°	142-144 ; 218	4 ; 5
Main characteristics of internal control and risk management procedures relating to the preparation and processing of accounting and financial information	French Commercial Code Article L. 22-10-35, 2°	11 ; 49-52	Integrated Presentation ; 2
Objectives and particulars of the Company's hedging programme for each transaction category and the Company's exposure to price, credit, liquidity and cash flow risks, including information on the Company's use of financial instruments	French Commercial Code Article L. 225-100-1, I, 4°	255-259 ; 260-267 ; 299-301	5 ; 6
Anti-corruption arrangements	French Law No. 2016-1691 of 9 December 2016 ("Sapin 2" Act)	168-169	4
Vigilance plan and report on its implementation	French Commercial Code Article L. 225-102-4	171-172	4

CROSS-REFERENCE TABLE FOR THE 2023 MANAGEMENT REPORT

REQUIRED ITEMS	REFERENCE TEXTS	PAGES	CHAPTERS
3. Shareholders and share capital			
Share ownership structure, movements in the Company's share capital and crossing of thresholds	French Commercial Code Article L. 233-13	4 ; 319 ; 320 ;	Integrated Presentation ; 7
Purchases and sales by the Company of its own shares	French Commercial Code Articles L. 225-211 and R. 225-160	322-323	7
Employee share ownership	French Commercial Code Article L. 225-102 Paragraph 1	320	7
Mention of potential adjustments for securities conferring access to the share capital in the event of share buybacks or financial transactions	French Commercial Code Articles R. 228-90 and R. 228-91	322-323	7
Information on transactions by senior executives and related persons involving Company securities	French Monetary and Financial Code Articles L. 621-18-2 and R. 621-43-1 AMF General Regulation Article 223-26	324	7
Amount of dividends distributed in respect of the past three financial years	French General Tax Code Article 243 bis	328	7
4. Statement of non-financial performance (SNFP)			
Business model	French Commercial Code Articles L. 225-102-1 and R. 225-105	6-7	Integrated Presentation
Overview of the main risks related to the Company's business activities	French Commercial Code Articles L. 225-102-1 and R. 225-105, I, 1°	11 ; 40-46 ; 119-120 ; 127 ; 135 ; 143-144	Integrated Presentation ; 2 ; 4
Information on the manner in which the Group takes into account the social and environmental consequences of its business activities as well as the impact of these business activities on respect for human rights, anti-corruption measures and the prevention of tax evasion (Overview of policies adopted by the Company)	French Commercial Code Articles L. 225-102-1, III, L. 22-10-36, R. 22-10-29, R. 225-104 and R. 225-105 I, 2°	12-13 ; 31 ; 33 ; 105-184 ; 188	Integrated Presentation ; 1 ; 4
Results of policies adopted by the Company or the Group, including key performance indicators	French Commercial Code Articles L. 225-102-1 and R. 225-105, I, 3°	12-13 ; 114-116 ; 119-184	Integrated Presentation ; 4
Workforce-related information (employment, work organisation, health and safety, labour relations, training, equal treatment, etc.)	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, A, 1°	119-136 ; 189-199	4
Environmental information (general environmental policy, pollution, circular economy, climate change, etc.)	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, A, 2°	137-166 ; 200-204	4
Social information (civic engagement to promote sustainable development, subcontractors and suppliers, fair business practices, etc.)	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, A, 3°	167-182	4
Information relating to anti-corruption and anti-tax evasion measures, and actions implemented to prevent corruption	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, B, 1°, L. 22-10-36 and R. 22-10-29	168-169	4
Information relating to actions to support human rights	French Commercial Code Articles L. 225-102-1 and R. 225-105, II, B, 2°, L. 22-10-36 and R. 22-10-29	107-108 ; 119 ; 154 ; 159 ; 168-178 ; 188	4
Information specific to Seveso sites	French Commercial Code Article L. 225-102-2	NA	NA
Certification by the independent third party	French Commercial Code Art. L. 225-102-1 V and R. 225-105-2	205-207	4
Publication of revenue, capital expenditure (capex) and operating expenses (opex) of economic activities eligible for the taxonomy	Article 8 of the Taxonomy Regulation (Regulation (EU) 2020/852) and Delegated Act of 6 July 2021	154-165	4
5. Additional information required for the preparation of the Management Report			
Additional tax information	French General Tax Code Articles 223 quater and 223 quinquies	170 ; 239-242 ; 292	4 ; 5 ; 6
Pecuniary sanctions or injunctions for anti-competitive practices	French Commercial Code Article L. 464-2	NA	NA

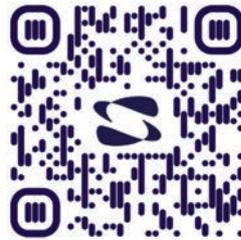
Cross-reference table for the Sopra Steria vigilance plan

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Vigilance plan covering the Group's operations		
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Vigilance plan covering the Group's purchasing		
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