SUSTAINABILITY REPORT 2024



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A WORD FROM THE CHAIRMAN

For many years, EPSA has consistently demonstrated its capacity for sustainable and profitable growth. The 2024 financial year marked the successful launch of our EPSA Next plan, which notably consolidated key corporate functions, such as Finance, IT, and Marketing, while reinforcing our progress with regard to our commitments. Simultaneously, EPSA achieved its 2024 financial targets, further strengthening our growth outlook for 2025.

Our strengthened commitments to sustainable development are now a fundamental part of our strategy and an invaluable asset for our clients and employees alike. Our 2030 climate strategy, our social footprint which is leading us to the attainment of perfect gender parity, and our Endowment Fund (which will complete its second 3-year cycle in late 2025) collectively embody these core convictions, which go hand-in-hand with robust financial results. In this way, EPSA illustrates the effectiveness of sustainable development in its broadest sense.

In the context of a volatile global landscape, EPSA, empowered by its resilience and diversity, is prepared to continue its remarkable growth trajectory while steadfastly upholding its values and social and environmental responsibilities.

My sincere gratitude goes out to all our teams for their dedication and for contributing to these results.

Matthieu GUFFLET



FOREWORD

HOW DOES NON-FINANCIAL REPORTING FIT INTO THE GROUP'S DEVELOPMENT STRATEGY?

GDC – For a group like EPSA, non-financial data today serves as an indispensable steering tool, on par with financial data. Our shareholders rightly pay close attention to this, recognising the direct link between financial performance and employee and management commitment to the environment, the quality of social dialogue and management, and adherence to benchmark governance standards.

EPSA has long been a forerunner in corporate commitment among similarly sized companies. This is a longstanding cultural marker, consistently championed by management, and a key asset for our company. We must continue to nurture and invest in it, as it serves as a guarantee of resilience which is especially valuable during the current period of macroeconomic turbulence.

WHAT IS THE PURPOSE OF THIS NEW VOLUNTARY REPORTING EXERCISE?

CL – EPSA stands at the threshold of a new growth cycle. Its a pivotal moment for us and an ideal time to examine our successes, achievements, developments and results from past years, as we build for the future. The group has been accelerating its CSR transformation over the last five years, and robust reporting allows us to measure our progress at each stage. To pursue our ambition for excellence in governance and our social and environmental footprint, a rigorous approach to this report is above all to ensure that data is not just collected but is also made truly meaningful.

HOW DO YOU VIEW THE CSRD AND EPSA'S VALUES?

GDC – Beyond its regulatory role, the CSRD provides an interesting methodological tool that prompts us to ask the right questions and to comprehensively and effectively cover all the various stages in our value chain. Where can we achieve the greatest impact, taking into consideration our business model, expertise and organisation? My personal conviction is that we have much to gain by further leveraging the expertise, creativity, and commitment of the EPSA Sustainability team, especially concerning climate issues. All our 'traditional' offerings can be enriched with an ESG component. This represents a forward-looking programme that benefits our clients, the planet, and EPSA as a company.

CAN YOU DESCRIBE EPSA'S BUSINESS MODEL AND OUTLINE ITS TRANSFORMATION AMBITIONS?

CL – Human capital is the essence of our business model! To empower our clients to meet the challenges they face, we're striving to build a group defined by high human added value. To achieve this, we draw on the group's core values: ethics and investing in our talent to drive financial, operational and sustainable performance. These values are what make EPSA such an attractive place to work, and the new companies we bring on board fully embrace them.

I believe that if we are to continue to grow and establish our business on a long-term basis, we need to achieve the same level of financial and non-financial performance, both for ourselves and for our clients. This is the transformation process we are pursuing, and this transparency exercise is a prime example of our commitment.

We need to achieve the same level of financial and non-financial performance.

Cédric LAROYENNE

Director of Engagement Managing Director EPSA Foundation Our 'traditional' offerings can be enriched with an ESG component.

Godefroy DE COLOMBE



Building on our ambitious CSR strategy, established in 2019, EPSA is proud to publish this sustainability report in 2025. This report details our progress in extrafinancial performance in a voluntary approach. The methodology underpinning this document is directly inspired by the CSRD directive and its standards, it doesn't fit within a regulatory framework.

Through these pages, we aim to move beyond mere numerical indicators, illustrating how sustainability is fully integrated into our business model, our governance, and our strategy, actively contributing to value creation.

1. GENERAL INFORMATION

1.1 BASIS FOR REPORTING **1.1.1 General basis for sustainability reporting**

We have conducted a dual materiality analysis for the EPSA group, **encompassing all our businesses, functions, and the territories where we operate.** The policies, objectives, and actions detailed in this document apply to EPSA and our entire value chain. This includes:

- Clients: considered to be both consumers and end-users.
- Suppliers: such as those within our MarketPlace business, who are integrated into our responsible purchasing strategy.

The scope of this document is distinct from our consolidated financial statements. Quantitative and qualitative sustainability data has been presented for a limited number of legal entities. The selection criteria are based on the consolidated turnover and workforce of the EPSA group as of January 31, 2025, and must meet the following requirements:

- Completion of a full financial year within the group.
- More than 50% ownership by EPSA.
- Representation of over 1% of net turnover.
- Representation of over 1% of the workforce.



1.1.2 Publication of information relating to specific circumstances

In 2024, we launched a digital platform (Zei) to facilitate our data collection process, track data over time, ensure its reliability, and monitor progress. We have set a target date of 2030 for achieving our objectives. This tool enables us to monitor our progress and identify areas for im-provement in real time. Our reporting rules ensure coverage of over 80% of our net sales and workforce, representing 15 entities: EPSA SAS, 7Partners, EPSA MarketPlace, Sogedev, EPSA Netherlands, PSG Procurement Services GmbH, EPSA Germany, Kloepfel Consulting, ekodev, Finovatis, iii Financements, Kronos group, Saaswedo France, Omnegy, and Sidièse.

This defined scope reflects the EPSA group's structure, which comprises **over 60 legal entities varying significantly in size,** from a dozen to several hundred employees. Smaller entities often lack the human resources to compile comprehensive quantitative ESG data. Therefore, we have chosen to prioritise **supporting their transformation,** as detailed throughout this report, rather than focusing solely on their individual reporting.

It should be noted that our data validation methodology varies based on the type of KPI collected. For **social and governance KPIs,** quantitative data primarily covers the entities meeting the above-mentioned criteria. However, for **environmental KPIs,** our carbon accounting was conducted based on the same scope defined previously, and the results were then extrapolated to estimate the group's total carbon impact. This extrapolation relies on financial statements, activity data, and the number of full-time equivalents (FTEs) within the relevant entities.

Throughout this report, the mention of the year 2024 refers to the fiscal year of the EPSA group, which runs from February 1, 2024, to January 31, 2025.



1.1 BASIS FOR REPORTING

1.1.2 Publication of information relating to specific circumstances

by theme.

- Social Data: our consumers and end-users are essentially our clients. The primary challenge here is to accurately measure their satisfaction by understanding diverse client types and their associated needs. Currently, client satisfaction is monitored at local level through our sales teams and dedicated surveys.

AREA FOR IMPROVEMENT: our Marketing & Sales Operations Department plans to disseminate best practices across the group. While preserving the specific actions and needs of local entities, we aim for collective action at group level to mitigate impacts and risks more effectively.

- Environmental Data: we account for and include all emissions related to our activities, including those across our value chain.

AREA FOR IMPROVEMENT: we plan to enhance the reliability of data concerning the purchasing of goods and services, particularly within our EPSA MarketPlace activities. A new tool has been provided to our main suppliers to help them better understand their ESG impacts. Additionally, we aim to ensure the carbon footprint of purchased products is visible to improve the accuracy of our carbon data, which is currently based primarily on a monetary approach.

The methodologies for calculating value chain data vary — **Governance data:** at EPSA, responsible governance means implementing practices and structures to manage our activities responsibly and ethically. While regulatory requirements differ across the countries where we operate, certain key practices, like anti-corruption and data protection, are generally applied at local level.

> AREA FOR IMPROVEMENT: we plan to establish grouplevel governance for managing and monitoring ethical business issues, ensuring appropriate support and response to every reported concern. Furthermore, the group's Legal and Finance Department will develop a global alert monitoring system for ethical business practices.

There is still some quantitative data uncertainty in this area. With regard to social data, certain concepts differ by country. Work needs to be done to provide common definitions. This mainly concerns two concepts: 'workers with disabilities' and 'managerial staff'.

Uncertainty about environmental data is mainly concerned with the carbon footprint. The level of uncertainty is:

- High for data based on an order of magnitude (e.g. in k€)
- Medium for approximate and/or extrapolated data • Low for other data.



1. GENERAL INFORMATION

1.2 GOVERNANCE

Based on the risks identified in our dual materiality analysis, the CFO (Chief Financial Officer) and the Director of Engagement are jointly responsible for their management and internal control. Most HR data is reported monthly. Environmental data is reported annually, enabling the regularisation and adaptation of group and entity-level policies and strategies as needed.

Furthermore, ESG issues are systematically included on the agenda of Board meetings, and an annual report is prepared for the investment funds that are shareholders of the EPSA group.



Roles	Members
Bring together investors and EPSA management to monitor the group's strategic developments, notably ESG.	Investment fund / Chairman / CEO / CFO
Align leadership on strategy, key business decisions and foster collaboration between top managers.	CEOs / Global Business Line CEOs
Anticipate and prioritise projects and investments, optimise expenditure and resources in line with objectives, notably ESG objectives.	Business Line Director / Business Unit Director / Sales Director
Ensure corporate governance, adherence to financial standards, shareholder management and compliance.	CFO / M&A Leads / CIO / Dir. Marketing & Sales Op. / Head of Sales & Marketing / Director of Engagement / Project Manager / Internal Audit
Steer, monitor and adapt ESG strategy. Adopt collaborative approach to deal with business and local realities.	Director of Engagement / Director BL Sustainability / Dir. Marketing & Sales Op. / Director BL / CIO / CSR Manager
	_ Global Management Committee (GMC)
12%	10 20%
of independent members	members women
Breakdown of governance bodies, 20)24

1.3 SUSTAINABILITY STRATEGY

1.3.1 Strategy, business model and value chain

Description of our activities

EPSA is a European group specialising in performance, with a presence in some forty countries, 3,200 committed employees and a consolidated net turnover of €490m at 31 January 2025. We are the partner of choice for any organisation looking to improve its productivity and profitability.

We optimise our clients' financial, operational and sustainable results. Recognised for our technical knowhow and the diversity of our business expertise, our solutions platform is built around three categories of offerings.



Products & services

SUPPORT

As specialists in financial performance. we adopt a global approach that involves forecasting our clients' major sectoral challenges while delivering tangible results. We collaborate with them to develop **strategy, structure** innovation governance, secure relevant funding, and ultimately contribute to project execution. Our work centres on very concrete scenarios, measured by indicators, and we share in the success

STRENGTHEN

EPSA's historic business, the group aims to **improve corporate** purchasing performance.

We support our clients in their search for the best available **optimisation** levers across all their activities, both in their supply chain and in external support. Our purchasing process experts guarantee a **tailored approach** to clients' needs: drawing up of service contract (SLA), implementation of reporting and KPIs, supplier relationship management, selection and development of appropriate tools, tender management, implementation of purchasing platform, etc.

ACCELERATE

We accelerate organisations' environmental transformation by offering concrete, innovative solutions to meet energy and climate

challenges. Our tailor-made approach enables our clients to limit their emissions, reduce their energy consumption and related costs, and ensure that their actions are aligned with regulatory frameworks and market expectations. Our expertise is based on high-performance tools and proven methodologies aimed at making environmental transition a lever for competitiveness and sustainable performance for all.

- Technological advances

The acceleration of technological advances, particularly in Generative Artificial Intelligence (GAI), makes it essential to integrate these tools into the group's activities. To stay at the cutting edge, we provide ongoing training to our teams so they can adopt these tools effectively, ethically, and responsibly in their professional practices.

- Long-term support for organisations

Regulatory changes are compelling companies to rethink their business models to align with responsibility objectives, particularly by integrating decarbonisation strategies. Despite varying regional and temporal maturity levels, we leverage this complexity to adapt and enrich our expertise, serving our clients and stakeholders.

- Revitalisation of territories

In an uncertain geopolitical context, marked by social tensions and resource scarcity, industrial relocation is becoming a strategic issue. Our experts support organisations in the design and deployment of their investment and regional development projects, thereby contributing to the process of reindustrialisation.

Markets and key clients

8,000 group clients (all sizes and business sectors)) Evolution of net turnover



Sector trends

- Competitive labour market

The labour market is increasingly competitive, with candidates holding high expectations regarding meaning, flexibility, and working conditions. The rise of freelance activity and the arrival of Generation Z are transforming our relationship to work and value creation. At EPSA, we are adapting our HR policy and mobilising our Engagement Department to meet these new aspirations.

— Political polarisation and economic climate

Political uncertainties, whether linked to the European and American elections or to the instability of the French Finance Bill, are compounded by global geopolitical tensions. These factors directly influence the economic and capital environment in which companies operate. As a consultancy, we are strengthening our capacity for adaptation to support our clients in securing their processes and developing their resilience.



1.3 SUSTAINABILITY STRATEGY

1.3.1 Strategy, business model and value chain



OUR MARKERS

ENGAGEMENT



SENSE X



OUTGOING RESOURCES

ECONOMIC

- +18 % annual growth
- €200,000 donations made annually
- 11,278 beneficiaries of EPSA Foundation
- 14 jobs created in local communities

ETHICS

- +115,000 suppliers listed on Integrety Next
- 1% of suppliers ranked in Integrity Next's highest CSR category

SOCIAL

- 75% employees proud to work for the EPSA Group 18% women in the highest governance body
- 2% employees with disabilities
- 13 hours of training per employee on average

ENVIRONMENT

- 0.07 kg CO₂e/k€ turnover
- 37% of decarbonised energy consumed
- 12,572 k€ generated by impact missions (BL Sustainability)

Political polarisation and economic climate

1.3.2 Significant impacts, risks and opportunities and their relevance to our strategy and business model

Our adopted working and listening methodology has Our corporate strategy and offerings are also continually enabled us to define our 2030 sustainability objectives (see pages 12 - 13). These objectives address systemic through past and present materiality analyses (including challenges facing our group, impacting our corporate strategy and business model. They are essential for the long-term viability of our business, directly meeting stakeholder expectations.

By implementing ethical practices outlined in our Governance pillar, we secure our processes (e.g. GDPR, anti-corruption, cybersecurity). This creates a favourable environment for our financial partners and clients – 36% of whom are from the public sector. Anticipating ESG-related risks and opportunities further fuels our growth, notably through the acquisition of companies with expertise in sustainable development support and consulting.

refined by feedback from all group stakeholders, gathered the current double materiality analysis). This ensures our priorities align with actual market expectations, allowing us to anticipate sector developments and thus strengthen EPSA's relevance and attractiveness to its clients, partners, and talents.

By placing Quality of Life and Working Conditions (QLWC), as well as diversity and inclusion, at the heart of our corporate strategy, we meet the demands of our human capital – the true driving force behind our performance. By helping our employees flourish and develop their skills, we simultaneously accelerate our ability to respond effectively to our clients.

Finally, the development of our 2023 climate strategy enables us to anticipate future climate risks, helping us mitigate potential costs (e.g. insurance) and create new business and reputational opportunities. We have made it a priority to integrate and develop climate expertise across all our Business Lines.

Time horizon

Value chain

Issue	IRO	Description
Climate change	Negative impact	GHG emissions from energy use at our sites.
Climate change	Positive impact	Improved carbon impact of suppliers and partners
Climate change	Negative impact	Increased carbon impact due to external growth and increased turnover
Climate change	Negative impact	GHG emissions due to staff travel
Climate change	Negative impact	GHG emissions linked to fixed assets
Climate change	Negative impact	GHG emissions linked to office supplies
Workforce	Positive impact	Insertion of employees with disabilities
Workforce	Positive impact	Employee upskilling
Workforce	Positive impact	Empowerment of women
Workforce	Negative impact	Adverse effects on employees' mental health
Workforce	Negative impact	Harassment and discrimination
Workforce	Negative impact	Reduced motivation and sense of belonging
Local communities	Positive impact	Creation of local economic value and employment
Local communities	Positive impact	Support for local communities via the actions of our Foundation
Consumers and end users	Negative impact	Client dissatisfaction due to inefficient missions
Consumers and end users	Negative impact	Invoicing errors, overcharging clients
Business conduct	Positive impact	Financing of impact projects via partnering investment funds
Business conduct	Positive impact	Sharing value with employees
Business conduct	Positive impact	Responsible lobbying
Business conduct	Negative impact	Data theft and fraud due to inadequate personal data protection
Business conduct	Negative impact	Non-payment or late payment to suppliers
Business conduct	Positive impact	High compensation and benefits
Impact missions	Positive impact	Raising client awareness and training on environmental issues
Impact missions	Positive impact	Reduction in clients' GHG emissions
Impact missions	Negative impact	Environmental impact related to clients' purchases, recommended for cost optimisation

Time horizon
Short-term Medium-term
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1.3 SUSTAINABILITY STRATEGY

1.3.2 Significant impacts, risks and opportunities and their relevance to our strategy and business model

IRO	Description
Negative impact Generation of growth and business for clients who already have a significant er	nificant environmental impact
Positive impact Support for clients to integrate CSR issues and move towards more busi	ards more sustainable business models
Positive impact Securing grants for client's innovative and sustain	d sustainable projects
Negative impact Social impact related to delocalisation of clients' purchases, recommen	ecommended for cost optimisation
ractices Negative impact for the purchase for the purchas	ourchase of IT supplies
ractices Positive impact Digital	Digital accessibility
& energy Opportunity Opportunity to purchase of	ourchase green energy
& energy Risk Risk of increased	ncreased energy costs
& energy Opportunity Climate emergency and resource scarcity driving client demand for solution optimisation and the energy and climate transition of the	
& energy Risk Risk related to stakeholder pressure on EPSA to adopt more environmer practices a	vironmentally friendly practices and offerings
& energy Risk Risk related to changes in environmental regulations af	lations affecting EPSA
& energy Risk Risk associated with the lack of resilience of buildings to clir	ngs to climate change
& energy Risk Risks related to extreme weather events causing disruptions or even in log	ns or even breakdowns in logistics chains
Opportunity Opportunity to attract and retain talent thanks to EPSA's exemplary a	emplary approach and commitment
Opportunity Opportunity to acquire new CSR skills with	skills within the group
Opportunity Opportunity for employee engagement and EPSA Foundation involvement in s	ment in solidarity and community projects
Risk Risk of deterioration of s	ration of social climate
Risk Risks related to workplace accidents and occupation	occupational illnesses
Risk Risk related to a loss of meaning and motivation amon	ion among employees
Risk Risk related to shortage of specific ski	pecific skills on market
Risk Risk of high s	c of high staff turnover
Risk Risk related to inequality and discrimination agains	on against employees
Risk Risk related to	related to harassment
Risk Risk related to non-differentiation between employees and	loyees and freelancers
Risk Risk related to	elated to absenteeism
alue chain Opportunity Opportunity related to development of freelancers working t	working for the group
alue chain Risk Risk of freelancers being reclassified a	lassified as employees
end users Opportunity Opportunity for employees to promote CSR a	ote CSR among clients
end users Risk Risk of losing clients due to practices and offerings that do not incorporate	icorporate CSR criteria
Risk of internalising skills within companies, rendering	-
end users Risk Risk of customer dissatisfaction due to assignments not delivering exp	ering expected results
end users Risk Risk Risk related to clientside default in settlements a	ements and payments
end users Risk Risk Risk of losing clients due to advances in innovation and	

Value ch	ain		Time horizon			Impact	
Upstream	Downstream	Short-term	Medium-term	Long-term	Real	Potential	Sectoral reach
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1.3 SUSTAINABILITY STRATEGY

1.3.2 Significant impacts, risks and opportunities and their relevance to our strategy and business model

Issue	IRO	Description
Consumers and end users	Risk	Risk related to client demand for projects that are not aligned with the group's environmental objectives
Business conduct	Opportunity	Opportunity to secure new financing and/or favourable rates thanks to good ESG indicators
Business conduct	Opportunity	Opportunity to build a resilient value chain by developing a responsible purchasing policy
Business conduct	Risk	Risks related to contract failures and non-compliance
Business conduct	Risk	Risk of loss of investment fund trust due to unethical or unsustainable practices
Business conduct	Risk	Risk related to lack of transparency in financial and non-financial information
Business conduct	Risk	Risk of cyber-attacks and loss of internal data
Business conduct	Risk	Risk of non-compliance with ethical principles (money laundering, corruption, fraud, embezzlement)
Business conduct	Risk	Risk related to non-payment or late payment of supplier invoices
Impact missions	Risk	Risk of employee disengagement from assignments lacking CSR integration
Impact missions	Opportunity	Opportunity for sustained public funding
Impact missions	Opportunity	Opportunity to integrate impact-driven companies
Impact missions	Opportunity	Business opportunities related to new CSR regulations
Impact missions	Opportunity	Business opportunities linked to competitors' low CSR maturity
Impact missions	Opportunity	Opportunity to support our suppliers' sustainable transformation
Impact missions	Risk	Risk of increased client due diligence requirements for suppliers
Responsible IT practices	Opportunity	Opportunity related to integration of AI into our processes
Responsible IT practices	Opportunity	Opportunity related to the use of refurbished IT equipment
Responsible IT practices	Risk	Risk of increased costs for digital products (shortage of IT hardware, raw materials, carbon impact of IT and AI)

Value chain	Time horizo	n		Impact	
Upstream Operations Downstream	Short-term Medium-term	Long-term	Real	Potential	Sectoral reach
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GENERAL INFORMATION SUSTAINABILITY STRATEGY

1.3.3 Stakeholder interests and perspectives

To effectively address key sustainability challenges and conduct our double materiality analysis, we leveraged existing practices, including the simple materiality analyses performed in 2020 and updated in 2022. These exercises allowed us to gain a deeper understanding of stakeholder expectations and ambitions, informing a strengthened CSR strategy that is fully integrated into our operating model and championed at the highest level by our Chairman and Founder, and Executive Management.

The development of our double materiality matrix involved targeted interviews with 20 internal and external stakeholders, using a proven and validated methodology. These interviews provided a detailed view of the actual and potential impacts, risks, and opportunities (IRO) of our activities on our stakeholders and ecosystems.

Priority issues identified include employee QLWC, the promotion of diversity and inclusion, and the capacity for innovation and adaptation – particularly within our service offerings. These three areas are crucial for a business services group such as EPSA, which has a duty to tackle these issues.

Furthermore, keenly aware of the importance of collective commitment to preserving the planet, we pay particular attention to climate change, which represents a key material sustainability issue for EPSA.





Main expectations	EPSA response
Need for tailored support to improve overall performance	Bespoke solutions, expert support and integration of sustainability into our missions
Listening to and systematically taking on board client feedback	Client feedback and deliverable adjustment system
Communication on ESG-related business risks and opportunities	Annual publication of a CSR report including ESC objectives and KPIs
Presentation of group's commitments and progress	Dedicated meetings for action transparency
Access to reliable data on ESG risks and opportunities	Annual publication of sustainability report & ESG indicator tracking table
Understanding long-term commitments and risk and opportunity management	Presentation of sustainability strategy and ESG governance
Clear view of strategy and business model robustness	Transparent communication on acquisition strategy, synergies and company profitability
Recognition, career prospects	Regular HR follow-up, internal mobility with the EPSA mobility programme
Take employees' needs on board to ensure working conditions that foster wellbeing and a good worklife balance	Annual employee survey to align the company's actions with expectations on working conditions
Be part of a cohesive company	Organisation of regular events: Gala, Citizen Day, EPSA Awards, Afterworks, etc.
Access to training, skills development	Continuous learning platform, career paths, e-learning modules
Valuing commitment and achievements	EPSA awards
Clear expectations in terms of ethics, quality and CSR	Implementation of a charter incorporating social and environmental criteria
Fair treatment, transparency of criteria and valuing of ESG initiatives	Incorporation of ESG criteria in selection processes, transparent evaluation of bids
Relationships based on trust, smooth communication	Direct dialogue with strategic suppliers, partnership management of contracts
Performance monitoring and continuous improvement	Quality control, evaluation of CSR practices

1.4 MANAGEMENT OF IMPACTS, RISKS AND OPPORTUNITIES

1.4.1 Description of procedures for identifying and assessing significant impacts, risks and opportunities

Social

In the process of aligning with the CSRD, we've implemented a structured process for identifying and assessing Impacts, Risks, and Opportunities (IROs), based on the principle of double materiality. This process was con- — the group CFO, ducted in collaboration with Ekodev, a sustainable — the Engagement Director, development consultancy and a member of the EPSA — the Marketing & Sales Operations Director. group (Business Line Sustainability).

A dedicated CSRD steering committee (COPIL) has also been established, comprising:

- and the CSR Manager

We followed a multi-stage process:

1 Definition of Relevant Sustainability Topics (ESG Issues): An initial list of sustainability topics was prepared by ekodev, drawing inspiration from the theme of ESRS and informed by a documentary study and benchmark analysis. A restricted COPIL workshop was then organised (involving the Engagement Director and the CSR Manager) to challenge and refine this list. Finally, both the double materiality analysis and the sustainability topics forming the basis for the subsequent analysis were validated by the COPIL.

Environmental

Energy performance

- Energy consumption and mix
- Energy savings
- Use of renewable energy
- **Climate change**
- GHG emissions Transition plan for climate change mitigation
- Pollution reduction
- Air water and soil pollution Substances of concern
- and hazardous substances

Management

- of aquatic resources Water consumption
- Use of marine aquatic resources

Restoring biodiversity and habitats

- Preserving biodiversity
- Protecting habitats Animal welfare

Circular economy

- Incoming resources (eco-desian)
- Outgoing resources (waste, end-of-life)
- Raising awareness and
- providing incentives

Quality of life and working conditions

- Training and skills
- development Well-being at work
- Social dialogue and employee engagement
- Employee health and safety Physical and mental health
- Safety in the workplace
- Representation of all candidate
- Respect equitable integration
- of all individuals
- Self-employed workers
- Ouality and working conditions of subcontractors

such as freelancers Health and safety of self-employed workers

- Support for vulnerable people
- Providing assistance and resources to help vulnerable people through the EPSA
- Foundation

Client relations

- Transparency of information and dialogue with clients
- Client satisfaction

Governance

Business ethics

- Business conduct Combating corruption
 - and bribery Whistleblowing procedures

Responsible purchasing

- Supplier payment policy
- Supplier relations
- Selection and evaluation of products/services and suppliers
- Duty of care

Cybersecurity and data protection

Security and protection of client and supplier data

Value sharing

- Fair distribution of value among stakeholders involved in the company's activity

Sectorial challenges

Impact missions

- Missions delivering a positive environmental, social or societal impact for clients
- **Digital Responsibility**
- Using technology in an ethical, sustainable and environmentally friendly way

2 The definition of Impacts, Risks, and Opportunities (IROs) across

the entire value chain was conducted through a workshop organized with the COPIL and other strategic group stakeholders (e.g. Directors of Business Lines: Marketplace, Sustainability, Innovation, Energy and Tax). This workshop resulted in a list of approximately one hundred actual and potential IROs. Each IRO was then assigned a time horizon:

3 ing rating criteria.

4 CRITERIA				
MAGNITUDE	Intensity and severity of IRO			
SCALE	Scope of the IRO (geographical area, number of people affected).			
IRREVERSIBILITY	Possibility of resolving or reversing the IRO			
PROBABILITY	Likelihood of the IRO occurring			

Internal and external stakeholders rated the Impacts, Risks, and Opportunities (IROs) during individual interviews. These stakeholders were identified in collaboration with the COPIL, based on the IROs that had been previously defined. In line with their specific expertise, each stakeholder was assigned a tailored set of IROs to rate. To ensure comprehensive coverage across the company's value chain and all relevant issues, the following stakeholders were interviewed:

9 INTERNAL STAKEHOLDERS		6 EXTERNAL STAKE	HOLDERS
CEO & CFO	Godefroy DE COLOMBE Grégory LE FOULER	CLIENT (EPSA Netherlands)	UVW
DIRECTOR OF ENGAGEMENT	Cédric LAROYENNE	CLIENT	TALAN
		CLIENT	SNCF
REGIONAL CEO Netherlands, Nordics	Claire LEUSSINK-NIES	BANK	BNP
REGIONAL CEO & CFO Germany, Austria, Switzerland, Central	Marc KLOEPFEL Hans-Christian VASTERT	BANK	BPI
East Europe	Hans-Christian VASTERT	SUPPLIER	LYRECO
REGIONAL CEO France, Southern Europe, Americas	Nicolas GONÇALVES		
MARKETING & SALES OPERATIONS DEPARTMENT	Sandrine PIGOT Sales Directors		
GROUP EMPLOYEES	EPSA for GOOD coordinators		
DIRECTOR OF MARKETPLACE	Éric ACHOUR		
CSR MANAGER	Sirine AOURI		

2 Results were consolidated by ekodev and then validated by the CSRD COPIL, which thoroughly reviewed each Impact, Risk, and Opportunity (IRO) to ensure realistic ratings. This process serves as the basis for prioritizing our ESG objectives, for reporting purposes, and for defining action plans for the coming years. This process will be updated annually to align with company developments and the evolving economic and political context. A comprehensive review will be conducted every three years. The results of this analysis are presented in the section detailing significant Impacts, Risks, and Opportunities and their linkage to our strategy and business model.





Rating of impacts, risks and opportunities by stakeholders: each IRO was assessed according to the follow-



1.4.2 Publication requirements covered by the corporate sustainability statement

The information in this sustainability report is based on the findings of our dual materiality analysis. Each ESG topic was examined for materiality, considering:

- The magnitude, scale, and irreversibility of impacts.

- The probability and severity of financial consequences linked to identified risks and opportunities.

Double materiality matrix



Although examined, some standards were not deemed materially relevant at this stage, given the nature of the group's service activities and the absence of significant IROs identified and assessed by stakeholders.

This approach ensures that the published information meets the expectations of sustainability statement users and accurately reflects the significant issues for both the company and its stakeholders.

Upon completion of this process, the material themes are

explained in detail, in compliance with applicable stand-

ards. The following thematic standards and sectoral issues

have been selected as materially relevant for EPSA.

OUR EXTERNAL ACCREDITATIONS



EcoVadis - 80/100

In 2024, the group was awarded Platinum Medal by EcoVadis, placing us among the top 1% of the most responsible companies in our sector. This distinction, with a score of 80/100, recognizes our commitments to the environment, social responsibility, ethics, and responsible purchasing. It also confirms the robustness of our CSR policy, which has been in place since 2019.



CDP - **B** Rating

Our climate strategy, developed using ADEME's ACT Step-by-Step methodology, earned us a B rating from the CDP in 2024. This rating reflects the group's efforts to reduce our carbon footprint, both directly and indirectly.

WE SUPPOR



GLOBAL COMPACT

As a signatory of the Global Compact since 2019, we annually respond to the Global Compact questionnaire (Communication on Progress - CoP) to measure and publish our progress. This declaration also allows us to renew our commitments to human rights, ethics, and compliance.



GREAT PLACE TO WORK

In 2023, we were awarded the Great Place to Work label, which distinguishes French companies offering a quality working environment. This recognition underscores our organisation's emphasis on human capital and the continuous improvement of Quality of Life and Working Conditions (QLWC)



DIVERSITÉ LABEL

EPSA MarketPlace, a group entity, has held the Diversité label since 2018. This label recognizes the company's commitment to preventing discrimination, respecting equal opportunities, and promoting diversity within its human resources management policy.



RELATIONS FOURNISSEURS & ACHATS RESPONSABLES

Saaswedo, an EPSA group entity integrated in 2021, obtained the 'Relations with Suppliers & Responsible Purchasing' label in 2022. This label distinguishes companies committed to sustainable, balanced, and responsible relations with their suppliers. An annual audit, carried out by a third-party organization, assesses progress on various criteria, such as payment times, the integration of ESG criteria into the supplier selection process, and the management tools in place.



ISO 14001 STANDARD

PSG, an EPSA group entity, holds ISO 14001 certification for its environmental management system. This international standard provides a framework for controlling environmental impacts and continuously improving environmental performance. An annual audit, carried out by a third-party organization, assesses compliance and progress.

2. ENVIRONMENTAL INFORMATION

To meet the climate challenge, we are committed to the 1.5°C target set by the Paris Agreement. Based on a rigorous carbon assessment and a trajectory validated by ADEME (the French **Environment and Energy** Management Agency), we aim to reduce our emissions by 52% in intensity by 2030 (including Scope 3), compared to 2021. This demands a thorough overhaul of our practices, from purchasing to travel, and from energy to digital technology.

2030 TARGET



(excl. purchasing activity)

low-carbon energy



-77%

of our sites to use



2. ENVIRONMENTAL INFORMATION 2.1 CLIMATE CHANGE AND ENERGY PERFORMANCE

Context

At EPSA, we firmly believe environmental protection is vital for a sustainable future for all. The urgency is undeniable; it is time to embrace a low-carbon economic model, aligned with the Paris Agreement. Protecting our planet



Sirine AOURI CSR Manager

Through developing our climate strategy, we've gained a clear understanding of how a group like EPSA can position itself, exert influence, and take impactful action against climate change. With 8,000 clients, over 3,000 employees (who are also citizens), 150,000 suppliers, and numerous

Theme	Impacts
CLIMATE CHANGE AND ENERGY PERFORMANCE	 GHG emissions resulting from energy consumption at our sites Improvement in the carbon impact of suppliers and partners Increased carbon impact due to external growth and increased sales GHG emissions associated with staff travel GHG emissions related to fixed assets - GHG emissions related to purchase of office supplies

All strategies, policies and actions implemented to address these material IROs are presented below.

ANALYSIS OF CLIMATE SCENARIOS

The analysis of risks and opportunities was based on the following elements: - Internal: risks identified by the company as substantial to our business. - External: risks and opportunities derived from the implications of climate change and scenarios

- aimed at limiting global warming.

This was a qualitative analysis, presenting key elements in summary form. The risks and opportunities were not precisely quantified.



also means accelerating the energy transition towards low-impact, resource-efficient solutions. Our stakeholders expect, and we are committed to delivering, concrete and ambitious action on this path.



financial partners globally, EPSA holds significant leverage. By working collaboratively with these internal and external stakeholders we can raise awareness and help bring about transformation.

Risks

Opportunities

- Risk of stakeholders exerting pressure on EPSA to adopt more environmentally friendly practices and offerings
- Climate emergency and increasing scarcity of resources leading to a need for clients to optimise their activities and make the transition to more energyefficient and climatefriendly operations.

2.1 CLIMATE CHANGE AND ENERGY PERFORMANCE

Presentation of carbon footprint assessment (scopes 1, 2 and 3)

We conducted our first carbon assessment in 2019 to better understand our environmental impact. This assessment was repeated in 2021 and then conducted annually from 2023 onwards, in partnership with our specialist partner ekodev. The 2021 carbon footprint assessment provided a crucial reference year for developing our climate strategy.

Each subsequent update incorporates all emissions related to the group's activities, including those from new majority-owned acquisitions, which naturally increases our reported carbon footprint. Until 2023. our carbon footprint was calculated using ADEME's Bilan Carbone® methodology. From 2024 onwards, the group will adopt the GHG Protocol methodology to better adapt to its international growth.

activities

EPSA group carbon footprint assessment - 2024 data



2. ENVIRONMENTAL INFORMATION

2.1 CLIMATE CHANGE AND ENERGY PERFORMANCE

2.1.1 Mitigation and adaptation strategy

Strategies and policies

As part of our commitment to combating climate change, our climate strategy includes the following key elements:

- A carbon intensity reduction trajectory defined for 2030, with 2021 as the baseline year. This trajectory is supported by operational transformation measures, which are detailed in our environmental policy. It also leverages collaboration with our strategic suppliers to reduce the impact of our MarketPlace business
- A transformation of our operating model through initiatives such as integrating specific support services into our offerings and incorporating broader sustainability considerations.



To underpin, facilitate and embody this strategy, grouplevel governance is being implemented. Furthermore, aligning with CSRD requirements, incentive mechanisms tied to environmental performance will be integrated into



the remuneration of members of the company's administrative, management, and supervisory bodies in the coming years.

2. ENVIRONMENTAL INFORMATION 2.1 CLIMATE CHANGE AND ENERGY PERFORMANCE 2.1.1 Mitigation and adaptation strategy



Our commitments and actions

EPSA climate strategy

This strategy is broken down into short, medium and long-term actions allowing the company to embark on a decarbonisation trajectory.

Thanks to an annual carbon footprint assessment and other data collected (particularly on energy), we can identify areas for improvement and monitor our carbon trajectory. This monitoring process is conducted regularly, at least once a year, across all the group's sites. Additionally, our trajectory is currently being certified by the SBTi, following a commitment made in June 2024.

Reduction trajectory

EPSA has developed a clear trajectory for reducing its GHG emissions in line with the 1.5°C target of the Paris Agreement. It focuses on:

— Purchases of goods and services: as this item accounts for the highest emissions within our business, we are working to improve our impact in two ways. Firstly, we are improving data reliability by collaborating with our suppliers to reduce the current high level of uncertainty, which is calculated using monetary ratios. Second, we are adding several new selection criteria to our <u>responsible purchasing char-</u><u>ter</u> to ensure that we work with suppliers who have initiated and demonstrated progress in their own sustainability efforts. These criteria are set to become more stringent in the coming years.

Business travel and commuting: our internal travel policy already regulates the use of high-emission transport and favours more sustainable options. In 2025, as part of the consolidation of our climate action plan, this policy will be updated to incorporate new requirements, particularly regarding the use of air travel and clean vehicles. For commuting, we also promote low-impact mobility through measures such as the introduction of the Sustainable Mobility Package in France.

- Energy: the energy transition is one of our primary levers for achieving our 2030 carbon targets. Leveraging the expertise of our Energy BL, we therefore initiated a transition to carbon-free energy in 2023. In 2024, this was set to cover 37% of our energy consumption, with a target of 100% by 2030.
- Digital: we are committed to promoting responsible digital technology through measures to reduce and improve our impact (see page 52).

Furthermore, to ensure the successful implementation of this strategy, we are convinced of the importance of sensitising and training our employees. We therefore aim to raise awareness among 75% of our employees to improve their understanding of climate change, its causes and consequences. To achieve this, we use a range of tools, including climate fresks, e-learning and workshops.

Inspired by the CSRD methodology, we also recognise the need to develop complementary initiatives, such as setting an internal carbon price and implementing a carbon offset policy. These two issues will be addressed and consolidated in a future action plan. We are prioritising an initial focus on reduction levers in the early years of our climate strategy, before addressing our residual emissions.

Green Taxonomy: aligning economic activities with its criteria

The taxonomy, which is the European framework for classifying economic activities as sustainable, is a key tool for EPSA, enabling us to attract green investment and ensure greater transparency for our stakeholders.

We are actively working to address the issue of the Taxonomy. We have already identified those group companies that are concerned. Once relevant implementing acts are finalised, we plan to structure and formalise our approach. This will involve establishing dedicated governance, defining processes for data collection and calculation, and setting associated targets.



In focus

Purchasing as part of our reduction trajectory

EPSA is a leading player in helping its stakeholders optimise purchasing and boost performance. We are also aware of our own impact in this area, and we are taking decisive action. To this end, we assess our suppliers against a range of Environmental, Social, and Governance (ESG) criteria within the framework of our collaborations. Over 100,000 suppliers have been invited to a specialist online platform for assessing organisations' ESG risks: Integrity Next. Each supplier is required to answer a series of questions, for example, regarding their environmental and carbon actions and impacts. In line with this commitment and our broader ambitions, our aim is that by 2030, 100% of our strategic suppliers will provide us with the carbon footprint of the products and services purchased.

3. SOCIAL INFORMATION

Being a responsible company means prioritising people in our decision-making. At EPSA, we ensure we listen attentively to our teams and clients, as well as to more vulnerable populations we may impact. The concrete outcome of this approach is evident in our committed HR policies, solidarity actions led by the EPSA Foundation, and a range of initiatives tailored to each entity, all designed to provide a service that fully meets expectations.

3. SOCIAL INFORMATION 3.1 EMPLOYEES

Context

Our group employs 3,200 people from diverse backgrounds, with 44% holding managerial or equivalent positions internationally. In certain activities, such as Procurement, we also collaborate with freelancers and independent workers, strictly adhering to local regulations to prevent any form of dependency.

This sustainability report primarily focuses on our internal employees. However, many of our commitments regarding QLWC, health, safety, and inclusion also benefit our external workers.

These initiatives are led by our Director of Engagement, a member of the group's governance, in conjunction with HR and dedicated project managers. They make a tangible contribution to fostering a fairer, safer, and more respectful working environment for everyone.

Given that our business is essentially based on the provision of services, particularly advice and support for our clients, physical health and safety risks in the workplace are limited. These elements are specifically detailed in the Documents Uniques d'Évaluation des Risques Professionnels (DUERP) or equivalent documents, specific to each group entity.

Themes	Impacts	Risks	Opportunities
QUALITY OF LIFE AND WORKING CONDITIONS	 Employee upskilling Loss of motivation and meaning for employees Adverse effect on employees' mental health 	 Risk of shortage of specific skills in the market Risk of high staff turnover 	 Opportunity to attract and retain talent thanks to EPSA's exemplary nature and commitment Opportunity to acquire new skills in CSR issues within the group Opportunity related to employee and EPSA Foundation commitment to solidarity and general interest projects
DIVERSITY AND INCLUSION	 Integration of employees with disabilities Promotion of female empowerment Harassment and discrimination 	 Risk related to harassment Risk related to lack of differentiation between employees and freelancers 	

All the strategies, policies and actions implemented to address these material IROs are presented below.

Strategies and policies

As a group committed to serving our internal and external stakeholders, human capital is at the heart of our corporate strategy. We are dedicated to continuously improving our approach in this area.

We encourage feedback to address the needs and expectations of our employees. To this end, studies, diagnostics, and discussion forums are organised regularly to develop appropriate action plans. These actions primarily form part of our HR policy, which covers key aspects of our human capital and aligns with our identified sustainability issues (IROs).





Cédric LAROYENNE

Director of Engagement

As a significant part of EPSA's business model relies on external growth, our consistent challenge has been to unite entrepreneurs, companies, and employees around a common set of values and a shared vision. This unity is precisely what empowers us to be a multicultural group with high human added value. For our longterm sustainability, we must continue to uphold this promise of almost "civic" responsibility towards our employees.

Initially rolled out across all entities in France, this policy is now gradually being extended internationally, taking into account local specificities and regulatory requirements in each country. It particularly focuses on quality of life and working conditions – including fostering a positive collective environment, flexible working arrangements, the right to disconnect, and effective alert and assessment mechanisms – as well as diversity and inclusion (e.g. discrimination prevention and clear reporting channels). Certain projects have been identified as priorities for the next three years. These mainly concern the implementation of preventative and corrective action plans, for example, in the area of health and safety.

3.1 EMPLOYEES

3.1.1 Quality of life and working conditions

Our commitments and actions

Social dialogue

As a service company, it is essential that we understand the experience and meet the needs of our employees. This ensures their professional fulfilment, helps us continue to attract top talent, and secures the sustainability of our support services. To this end, we maintain regular communication with employees and staff representatives.



In France, our relevant EPSA entities comply with local regulations by establishing Social and Economic Committees (CSEs). These committees meet monthly or bi-monthly, depending on the company's size. In other countries where we operate, dialogue is organised in 40% of our entities via a Works Council. Additionally, we directly gather employee feedback through our **Global Employee Survey, a social barometer.** Distributed annually to all group entities, this survey assesses various indicators concerning their working environment, personal fulfilment, and satisfaction with available tools, among others. Based on their feedback, we adapt our approach by developing or updating dedicated action plans.

Employees can also raise concerns with their managers at any time through our whistleblowing system (see page 42).

Work-Life Balance

EPSA thrives on the commitment of our talented teams, making individual well-being essential. Respecting worklife balance is a core company value, and we implement various measures to support it.

Flexible working arrangements, including teleworking, are now an integral part of our employee benefits. Across 100% of our entities, employees can benefit from one to three days of teleworking, depending on entity-specific policies. Teleworking is governed by a tacit agreement or a charter, based on the structure's size.

Recognising our diverse range of professions and locations, we launched the **EPSA Mobility** programme in 2024. This initiative offers both geographical and functional mobility, allowing employees to apply for opportunities to change jobs or locations. The programme simultaneously meets employee mobility needs and fosters greater cross-functionality between entities.

Skills Development

We firmly believe in empowering our employees with continuous learning throughout their careers at EPSA and facilitating everyone's integration. To support skills development, we rolled out **EPSA Campus** in 2022.



This digital platform offers a wide range of training content – including English language skills, office software proficiency, personal development, group presentation techniques, ESG, and business expertise – all grouped by theme and available in various formats (e.g. videos, written materials, interactive games). It also includes a compulsory training programme covering essential areas such as health and safety at work, cybersecurity, GDPR, stress management, anti-corruption, and disability awareness, ensuring a common skill level across the company.



EPSA Campus is now available in most of our entities and continues its international expansion. To ensure accessibility for everyone, the platform has been translated into local languages. In addition to the digital platform, face-to-face training courses are regularly provided on various topics, tailored to specific needs. In 2024, over 25,000 hours of training were delivered. Beyond this recognition programme, we offer our employees diverse opportunities for involvement. In 2019, we created the EPSA Foundation, the group's endowment fund, enabling employees to engage with partner associations and contribute to the common good. Finally, the group regularly organises convivial events that foster sharing and cohesion, such as our annual gala, International Innovation Days, solidarity day, and seminars.

To support this ambitious training objective for our employees, in 2023 we set a target of achieving an average of 10 hours of skills development per employee by 2026, with a 5% increase each year thereafter. We are proud to report that this target was already met in 2024, with an average of 13 hours per employee. Thanks to our comprehensive commitments to employee well-being, as described in this section, we were awarded the Great Place to Work certification in 2023, which is due for renewal in 2025.

Attracting and Retaining Talent

The group recognises that retaining our employees also depends on truly valuing each individual. Parallel to our efforts in skills development and employee well-being, the Engagement Department launched The **EPSA Awards** in early 2023. This programme is designed to recognise employee engagement. Each year, it aims to highlight those who contribute to the group's daily development and performance. Employees are invited to nominate colleagues they believe deserve to be selected in one or more of the six categories. The six winners are then rewarded at a special ceremony.



3.1.2 Employee health & safety

Our commitments and actions

Gestion des Risks liés à la santé mentale des collaborateurs

Management of Employee Mental Health Risks A comprehensive health and safety risk assessment is currently being carried out in 47% of our entities. In France, this is conducted through the DUERP (Single Document on Occupational Risks). This approach identifies both existing and emerging risks (e.g. those related to organisational changes or the wider ecosystem) and the measures required to mitigate them. In 2025, an action plan will be rolled out to harmonise assessment and analysis practices across all group entities, whilst accounting for varying levels of maturity associated with local regulations.

Consistent with our diversity and inclusion strategy, we adapt our policies and actions to suit the audiences concerned and their specific vulnerabilities. Furthermore, to foster robust social dialogue, these issues are regularly discussed with employee representatives or their equivalents.

The primary risks to which our employees are exposed relate mainly to **musculoskeletal disorders (MSDs)** and psychosocial risks (PSRs). The latter, particularly those concerning **mental health**, are identified as significant within our activities. Our core business of providing services to companies is increasingly recognised for the mental health challenges it can pose. Indeed, our professions demand a level of rigour and speed of execution that can contribute to greater psychological pressure than in other types of work.

To address these challenges, we are supplementing our alert system with a preventative approach aimed at anticipating risks. Actions are currently being implemented in 53% of entities, predominantly in France. These notably include the mobilisation of external resources, such as a social worker and a psychological support unit, to provide employees with support and a listening ear.

Additionally, mental health training has been integrated into our core mandatory training programme. Our goal is to roll out these measures, or their equivalents, to 100% of our entities by 2030, with a gradual ramp-up over the next three to four years.

Our commitments and actions

The strength of the EPSA group lies in the diversity of its human capital. Diversity and inclusion are central to our corporate strategy and daily practices. Our policy actively combats all forms of discrimination, focusing specifically on two key areas: gender equality and the inclusion and retention of people with disabilities in the workplace.

Anti-harassment and anti-discrimination policy

The EPSA group upholds a **zero-tolerance policy on discrimination,** encompassing all grounds defined by the CSRD. This includes racial and ethnic origin, colour, sexual orientation, gender identity, disability, age, religion, political opinion, national ancestry, social origin, and any other form of discrimination recognised by European and national legislation.

To ensure consistent training on diversity and inclusion, we launched the **EPSA Equality** programme in 2021. Led by a male and female duo, this programme offers regular awareness-raising activities such as conferences, testimonials, participatory workshops, and communication campaigns. In 2024, about 700 initiatives were successfully delivered.

Furthermore, HR directors and managers receive ongoing training on these critical issues; in 2024, 25% of directors received specific training on harassment and its prevention. Harassment officers are also present in 47% of entities to support employees and respond to concerns.

An appropriate procedure has been established to address any situation involving violence, including discrimination, harassment, or sexist behaviour. Tools are available to guide employees to the appropriate internal contacts. This procedure was developed in collaboration with the CSR and Legal Departments and the Social and Economic Committee (CSE) and has been approved by the labour inspectorate in France.

Our goal for the coming years is to roll out this procedure across all group entities, adapting it to local regulations. We will assess its effectiveness through surveys, verifying correct incident reporting and analysing results by cross-referencing HR data.

Promoting female empowerment and gender equality

At EPSA, we are proud to have achieved near-perfect gender parity within our workforce, with 49% of our employees being women. To ensure equal treatment, we have implemented several key initiatives.

Firstly, our **HR developed salary policy**, launched in 2023, focuses on equal pay, evidenced by an average professional equality index of 91/100 in France. This policy aims to identify, assess and eliminate potential disparities in comparable positions.

Furthermore, through our EPSA Equality programme, we conduct various awareness-raising and training initiatives, including assessments of practices (e.g. related to recruitment and promotions), development of action plans, and support for future and new parents via a dedicated parenting guide.

Continuing our efforts to promote gender equality remains a priority for EPSA, with a target of 30% women in leadership positions by 2030.

To achieve this, we are consolidating a succession plan to identify talent and future replacements for key roles, while standardising the practices outlined above across the entire group. In 2026, we also aim to conduct a comprehensive diversity and inclusion assessment, with a specific focus on gender equality, to pinpoint detailed areas for further improvement.



Professional integration of people with disabilities

The group attaches the utmost importance to the integration and support of people with disabilities. Through **EPSA BuyzeWay,** a specially adapted company created in 2015, we demonstrate our understanding of this issue by successfully reconciling economic performance with social impact.

This entity leverages its expertise to help clients meet their business needs while advancing external stakeholders' ambition to engage with and impact disability inclusion.



Other group entities are also deeply committed; for instance, one of our French entities has signed a comprehensive **disability agreement.** The procedures, policies, and transformation measures developed under such agreements are subsequently replicated and rolled out across other entities.

This specific agreement is built upon five pillars:

- Shared and transparent governance
- Communication, awareness-raising, and training
- $-\!$ Adapted and inclusive recruitment
- Job retention
- Subcontracting to the adapted and protected sector.

To further support employees with disabilities, 27% of entities offer at least one additional day off for administrative and/or medical procedures.

However, with 2% of our workforce comprising people with disabilities, we recognise the ongoing importance of strengthening our efforts, particularly at international level.

Therefore, starting in 2026, the group aims to conduct an in-depth assessment on this subject to better understand regulatory differences, and to propose plans tailored to local conditions in each country and entity.



3. SOCIAL INFORMATION**3.2** SUPPORT FOR VULNERABLE POPULATIONS

Context

The communities we support primarily encompass those impacted by our sponsorship and philanthropy initiatives. In France, this support is channelled through our endowment fund, the EPSA Foundation. In the Netherlands, needs are identified directly at a regional level by our local teams working on the ground.

Our actions generate positive effects because they directly address the needs expressed by our partner associations. By working collaboratively, we are able to create a concrete and inspiring impact for these communities.



Theme	Impacts
SUPPORT FOR VULNERABLE	– Economic value and job creation in local areas
POPULATIONS	– Support for local communities through the endowment fund's initiatives

All the strategies, policies and actions implemented to address these material IROs are presented below.

Strategies and policies

As a civil society actor, the EPSA group is deeply committed to contributing to the common good and supporting local communities, partnering with on-the-ground organisations. Our policies and measures are primarily focused on France and the Netherlands. In France, led mainly by the EPSA Foundation, our key objectives are to promote professional integration and regional development. In the Netherlands, social initiatives are tailored to the specific needs of each province.

All initiatives developed for and with affected communities are collaboratively decided upon with our partners. To this end, we conduct field analyses to identify the needs of the supported beneficiaries. Additionally, partner associations carry out impact studies to better understand the effects of these initiatives and identify areas for improvement; these studies are then shared with partners, including EPSA. Furthermore, our annually audited and validated activity report compiles and evaluates these elements.

The EPSA Foundation's endowment fund is governed by a board of directors that meets every six months to monitor progress and discuss further actions and improvements. The board comprises the Chairman and Founder, the CEO, the Executive Director of the EPSA Foundation (who also serves as Director of Engagement), an HR Director from one of the entities, and a Business Line director.

Our commitments and actions

Support for Local Communities

The **EPSA Foundation** endowment fund, managed by its Executive Director who reports to the Chairman and Founder, is at the very heart of the group's CSR strategy, and indeed forms its foundational pillar as it was the first CSR initiative implemented by EPSA in 2019.

The EPSA Foundation champions the common good through partnerships with non-profits focusing on two main themes:

- Professional Integration
- Sport and Youth: chosen as the 'Flagship Cause' for three years by our employees.

Calls for projects are subsequently issued to select partner non-profits that share our values and ambition to have a real impact.

The EPSA Foundation's contribution is multifaceted, based on:

- Financial sponsorship focusing on structural costs, allowing our partners to use these resources for operating expenses.
- Sponsorship and skills volunteering through the mobilisation of employees in the field and direct contact with beneficiaries (e.g. mentoring, coaching, meetings, speed meetings).
- Organisation of workshops for the beneficiaries of partner non-profits, tailored to their expressed needs and requests.

Claire LEUSSINK-NIES

CEO – EPSA Netherlands & Nordics



How is the CSRD influencing your activity?

At EPSA Netherlands, we were already long convinced of the importance of taking action on ESG issues; it's ingrained in our DNA. I believe that we should all be aware of the impact we have both as individuals and as a company. Companies have a duty to lead by example, and the advent of the CSRD is a good lever for accelerating behavioural change, particularly by prioritising the nature of our actions over our actual impact.

With the group's strong growth, how can a fair value-sharing system be maintained?

I firmly believe in the importance of fostering dialogue, with an employee-driven, bottom-up system, and in the power of active listening.

Each action is carefully considered and launched in close partnership with the non-profits to effectively address their challenges. These partnerships generally last for at least three years, ensuring stable funding and a longerterm impact.

We regularly work with our partners to redefine our objectives and strengthen our positive impact. To challenge and enrich these objectives, we intend to benchmark the practices of other actors in the field. The Board of Directors will regularly monitor and adjust the selected and approved areas for action as needed. Starting in 2026, we plan to expand our approach internationally, enabling everyone to contribute to the public interest.

Creating Economic Value and Jobs in Local Communities

With a strong geographical presence, particularly in Europe, value creation is a key pillar of our commitment. Thanks to our deep roots in the community, we can create jobs locally and address the specific needs of our stakeholders.

In the Netherlands, our collaboration with the public sector through Social Impact Bonds is accelerating these actions. Employees at EPSA Netherlands also dedicate up to 1% of their working time to community-benefiting activities, covering a wide range of areas like language courses, meal distribution, and job interview simulations.

Interview

Facilitating exchanges creates an environment where people share their thoughts and a greater sense of shared responsibility emerges. To ensure a fair distribution of value moving forward, I believe that companies must go even further by empowering their employees to become entrepreneurs, either through a more significant variable remuneration component or through share ownership and profit-sharing schemes, enabling them to play an active role in the company's life and strategy.

What local impact do you have, particularly in terms of the common good?

We have over 700 employees who dedicate 1% of their time to social causes. Through this programme, we engage in a variety of activities such as language courses for non-native speakers, conducting mock interviews and reviewing CVs for those facing barriers to employment. We adapt our efforts to local needs, mobilising our employees on the ground.



In France, the EPSA Foundation has acquired a stake in the social enterprise (EBE) Engagés. This investment will allow us to work on professional integration and address the issue of in-demand professions through the operating model of Engagés. This initiative will also strengthen EPSA's regional roots in Lyon, France.

3. SOCIAL INFORMATION **3.3** CUSTOMERS AND END USERS

Context

At EPSA, a major player in business services, 'customers and end users' refer to our clients, the beneficiaries of our services. Our group draws its strength from the diversity of its businesses and expertise.

Currently, client satisfaction is measured at the business unit level, according to the type of mission and the expertise required. These methodologies are not centralised at group level, but are tailored locally to each customer relationship, because of the diversity of our interventions and the specific needs of each client.

With a view to continuous improvement, we have developed a 2024/2025 roadmap. This roadmap aims to centralise the mapping of our customers and end users by 2030. The objective is to prioritise those business sectors, operational practices, and types of business on which we will focus our efforts. It will also involve profiling clients exposed to specific risks or opportunities. This comprehensive analysis will enable the group to develop an action plan to address critical impacts, assess the characteristics of exposed clients, convert risks into opportunities and communicate internally and externally to ensure transparency with our stakeholders.





Sandrine PIGOT Director, Marketing & Sales Óperations

EPSA operates as a true multi-service platform. When customers choose EPSA, they gain access to the unique expertise of our group. Our strength lies in our genuine ability to listen attentively and build tailor-made solutions adapted to each client's needs, by bringing together the best performance experts. This personalised approach fosters trust and enhances customer satisfaction.

heme	Impacts	Risks
CLIENT RELATIONSHIP	 Client dissatisfaction due to ineffective missions Invoicing errors, overcharging clients 	 Risk of client loss due to practices and offerings that do not incorporate CSR Risk of client dissatisfation due to missions that do not deliver expected results Risk related to client default on payments Risk of client loss due to advances in innovation and technology Risk related to client demand for projects that are not aligned with the group's environmental objectives

All the strategies, policies and actions implemented to address these material IROs are presented below.

Strategies and policies

This sustainability report covers the group's entire scope, highlighting global actions. However, our 'client' approach is more localised, reflecting the diversity of our Business Lines and geographical locations. Our regional roots remain an essential asset, and we are careful not to standardise the specific characteristics of each entity. Consequently, this section will feature fewer actions and focus more on local initiatives.

Nevertheless, we aim to structure certain processes to harmonise our practices, while minimising the negative impacts and risks identified in our double materiality analysis. These initiatives will form part of future projects led by the Marketing & Sales Operations Department. Our for example, every three years. Whatever form they take, goal is to maintain an effective balance between centhe quality of our missions is consistently monitored by a tralised and local strategies. Among these projects, the panel of dedicated experts. This process helps us enhance employee skills and ensures the reliability of our services. group plans to define a policy accompanied by a detailed action plan (see background).

This policy will be co-constructed through workshops and strategic discussions involving our sales teams and Business Lines.

Our commitments and actions

Quality of missions and client relationship management

Client satisfaction is essential for ensuring the longevity of our relationships. As a multi-service platform, we are committed to finding the best solutions and mobilising the necessary internal expertise daily.

To ensure the effectiveness of our actions, we will develop a robust monitoring and evaluation method with key performance indicators (KPIs), such as satisfaction rates, number of complaints, and the impact of awareness cam-This approach, grounded in both our Business Lines and paigns. These indicators will be regularly analysed, taking client needs, demands significant agility and flexibility into account complaints, incidents, and client risk mapgualities that underpin our core strength. While some ping. Corrective actions will then be prioritised based on Business Lines maintain long-standing, regular client their severity, frequency, and compliance with legal and relationships, others provide services on an ad hoc basis, regulatory requirements.





To meet these diverse needs, each Business Line has implemented appropriate tools, such as satisfaction surveys, client interviews, and ongoing customer service throughout the mission. Depending on the Business Lines, contact persons vary and may include sales representatives, consultants, or managers.

A common process is due to be implemented, following internal co-construction, to identify opportunities and mitigate negative impacts for clients (see background).

4. INFORMATION ON BUSINESS

At EPSA, responsible governance is primarily founded on a concrete commitment to making the right decisions, guided by ethics, transparency, and committed leadership.

This commitment is reflected not only in our robust policies (covering responsible procurement, anti-corruption measures, cybersecurity, and GDPR), but also in our proactive approach to supporting projects with a strong positive impact.

4. INFORMATION ON BUSINESS CONDUCT **4.1** BUSINESS CONDUCT

Context

Governance - encompassing transparency, business ethics, and responsible purchasing - stands as one of the main pillars of the ISO 26000 standard, which guides organisations in implementing their CSR strategy. At EPSA, we adhere to the global standards of the International Labour Organisation (ILO) and ensure their full integration into our procedures. Furthermore, our CSR strategy is validated by third parties through certifications, labels, and ratings such as EcoVadis, CDP, and Great Place to Work.

Our ambition is to promote ethical and safe practices for all our stakeholders. Working within a group that values ethics means offering our teams a professional and secure environment, while ensuring a trust-based collaboration with our partners. By prioritising responsible suppliers, we amplify our positive impact beyond our direct activity.

We also share value with our employees to foster their commitment and loyalty.

Our Administrative and Financial Department, which includes a Legal Department and is headed by the group's CFO, ensures these commitments are implemented on a daily basis.

Themes	Impacts
BUSINESS ETHICS AND RESPONSIBLE PURCHASING	 Financing of impact projects through partners' investment funds Responsible lobbying Non-payment or late payment to suppliers
	Value sharing with employees

VALUE-SHARING – Value sharing with employees - Attractive remuneration and benefits

All the strategies, policies and actions implemented to address these material IROs are presented below.

Strategies and policies

As a signatory to the Global Compact since 2019, we have integrated the ten United Nations principles into our operating model. These principles are embedded and applied throughout all our internal procedures, with a strong focus on human rights, data protection, and the fight against corruption.

In line with this commitment, EPSA has adopted an ethics charter, an anti-corruption policy, a code of conduct, and a **responsible purchasing charter**. These documents



2030 TARGET

100%













Grégory LE FOULER

The CSRD and the sustainability issues it addresses must be central to our business strategy. Our stakeholders - including shareholders, banks, clients, and suppliers are equally convinced of this and regularly inquire about our actions. To monitor and accelerate our progress, we've developed structured, ethical, and transparent governance and business conduct.

Currently at EPSA, we regularly address ESG-related issues through both our Boards and other internal governance committees.

Looking ahead, we aim to enhance these practices by creating more local bodies, particularly at the Business Line level. This will enable us to empower a greater number of people with responsibility for these issues.

Risks

Opportunities

- PLoss of confidence in investment funds related to unethical or unsustainable practices - Lack of transparency regarding
- financial and non-financial
- Secure new financing and/or favourable rates thanks to good ESG indicators

- formalise our strategies and ensure the active commitment of our stakeholders.
- We attach particular importance to transparency, as evidenced by the voluntary publication of this report, as we progressively move towards compliance with the CSRD directive. This exercise complements the annual publication of our Bilan Carbone® carbon assessment on the ADEME website and our public ESG reporting to the Global Compact Network.

4.1 BUSINESS CONDUCT

4.1.1 Business conduct and responsible purchasing

Our commitments and actions

Financing Impact Projects

The EPSA group actively participates in a collective dynamic, driven by the commitment of its stakeholders. At the heart of our governance, a dedicated committee brings together our financial partners. Motivated by shared values of responsibility and impact, these partners play a key role in guiding investments towards projects with high added value. We also systematically integrate CSR criteria into the monitoring of our performance and development.

Additionally, in 2019, we established the EPSA Foundation, an endowment fund dedicated to financing impact projects. This initiative underscores our core values and CSR approach. The fund's purpose is to support and develop public interest projects that help vulnerable individuals access or remain in employment, and to foster sport and youth initiatives. Among its key initiatives, EPSA invested in the social employment company 'Engagés' in 2022.

Responsible Lobbying

Responsible lobbying is a strategic commitment for our company, aligning with our climate strategy and our role as a key partner to the State.

While some of our entrepreneurs are already active in rules regarding gifts and benefits. Our employees are various networks (MEDEF, ACI, AMF), we aim to further structure our approach. By 2030, we plan to implement:

- A policy to monitor and guarantee the ethics of our lobbying practices.
- Support and training for our internal stakeholders who may be involved in these activities.

This framework will ensure consistency, transparency, and exemplary conduct in our lobbying efforts.

Ethics Charter

To ensure compliance with our values, we have adopted an ethics charter that guides us in pursuing our economic and societal objectives, while taking into account the impact of our decisions.

Through this charter, we formalise our commitments to according to their respective risk levels. our stakeholders. Towards our employees, we promote respect, protection, non-discrimination, and health and safety at work. We also encourage internal dialogue and foster employee fulfilment through training policies and a better work-life balance.

Towards our clients, we guarantee loyalty, transparency, quality of service, and respect for confidentiality commitments, while actively fighting against counterfeiting. With our suppliers, we prioritise responsible purchasing and select partners with a positive social and environmental impact.



Finally, we have implemented a comprehensive compliance programme to combat corruption, in accordance with applicable laws. This programme sets out strict also expected to protect the group's image and avoid any behaviour that could damage our reputation, including on social media.

Prevention of corruption and conflicts of interest

Corruption poses significant commercial, credibility, and reputational risks to our group, with the potential to destabilise the organisation. We are therefore deeply committed to combating all forms of corruption in every country where we operate.

According to the results of our updated risk map, conducted by an external expert in 2024, few of our businesses and offerings are highly exposed to corruption risks. This assessment has enabled us to rank our business areas

To guide ethical business practices, a comprehensive programme, which includes an Anti-Corruption Policy (ACP) and a dedicated section within our ethics charter, has been distributed to all employees.

The ACP explicitly covers various forms of misconduct: corruption, influence peddling, illegal solicitations, 'facilitating' payments, and the falsification of accounting records. It clearly defines expected behaviours, such as participation in training sessions, prompt reporting of incidents, the flagging of any conflicts of interest and exercising heightened vigilance regarding benefits, including gifts, invitations, meals, partnerships, and any donation exceeding €70 in value.

We have established a **whistleblowing system** that is accessible to all our internal and external stakeholders. This system allows them to report any suspected or identified fraudulent behaviour. In response to an alert, we launch an investigation and, if necessary, take corrective action. All whistleblowers are protected by law.

Each year, EPSA produces a report detailing the alerts received. This information is shared with senior management, including the group CFO. The CFO, a member of the Executive Committee, the Board, and the Global Management Committee, is responsible for ensuring the proper implementation and adaptation of our anti-fraud procedures. He is also supported by a Data Protection Officer (DPO) and a Legal Department, both specifically trained in these matters.

Aware of the importance of continuously addressing these corruption issues, we have developed an action plan for implementation in 2025/2026. It focuses on:

- Adapting mandatory training to the group's specific policy and creating a comprehensive training plan.
- Consolidating governance and establishing a committee to ensure regular monitoring.
- Clarifying investigation procedures, particularly concerning potential collaboration with external stakeholders.

Responsible purchasing policy and supplier relationship management

We require our suppliers to commit to a set of practices related to their environmental, social, and governance impacts. Our goal is to ensure they meet a level of maturity and requirements equivalent to our own CSR strategy. These policies are regularly updated and challenged to adapt not only to regulatory changes but also to the group's evolving ambitions.



In focus

Our Business Ethics training course -**EPSA** Campus

EPSA uses a digital platform, EPSA Campus, where all employees are required to complete mandatory business ethics training. This training includes a dedicated chapter on anti-corruption. Furthermore, extensive content on the subject is available to enable employees to further develop their skills.



To further reinforce our approach, one of the group's entities sought to enhance these requirements by obtaining RFAR certification in 2022. This organisation rigorously assesses and certifies companies based on a comprehensive set of sustainability criteria, including payment terms, long-term supplier relationships, and equal treatment, amongst others.

Furthermore, for our partner suppliers within the EPSA MarketPlace activity, we use the Integrity Next platform to rate their CSR performance. This platform surveys over 100,000 service providers on various practices, such as compliance with due diligence, human rights, health and safety, and environmental protection. This enables us to gain deeper insights into their achievements, commitments and level of maturity, while in most cases, requiring documentary evidence to substantiate their claims.

4.1 BUSINESS CONDUCT

4.1.2 Value creation

Our commitments and actions

Sharing Value with Employees

As a services group, sharing value is a fundamental principle that we fully apply and embody. This priority is underscored by our double materiality analysis, which ranks it among our most important issues.

Sharing value is crucial for recognising and motivating our employees. By benefitting from the distribution of wealth generated by the company, they feel more involved and valued in their work. This strengthens their commitment, enhances their well-being, and fosters a climate of trust conducive to a positive and lasting dynamic. That's why 12% of our employees are company shareholders. Our partners are selected to reflect diverse profiles: entrepreneurs and founders who joined EPSA, business experts, key employees with unique expertise and skills, and finally, talents chosen for their strong potential and alignment with our values.

Depending on local cultural and regulatory realities, we implement other forms of value-sharing. For example, 53% of our structures have adopted incentive agreements based on company objectives, such as our profit-sharing agreements in France.

Finally, in our drive to be competitive in the employment market, we are committed to offering attractive remuneration packages for all our positions. These packages are accompanied by comprehensive benefits and schemes designed to ensure we attract and retain talented individuals.



Cédric LAROYENNE Director

of Engagement

There are two primary ways of distributing financial value: firstly, in its most obvious monetary forms (e.g. salaries, bonuses); and secondly, through investment in human capital, which reflects the employer's commitment to its employees.

At EPSA, we embrace both approaches. Beyond direct financial remuneration, we distribute value by investing significantly in human capital. This includes fostering mobility, providing comprehensive training, promoting intrapreneurship, and generally focusing on broader HR development issues. All these efforts are underpinned by a strong and historic CSR ambition.

4.2 CYBERSECURITY AND DATA PROTECTION

Context

Cybersecurity and data protection are crucial issues, essential not only for ensuring information confidentiality but also for safeguarding against growing cyberthreats and maintaining compliance with current regulations. In a context where the trust of our stakeholders is paramount, rigorous management of these issues is a strategic imperative. It is not just a question of complying with legal requirements, but also about meeting the expectations of our clients, partners, and employees, who demand continuous improvement in this area. A proactive approach to cybersecurity strengthens the group's credibility, secures our operations, and preserves solid relationships with all our stakeholders.



Theme	Impacts
CYBERSECURITY AND DATA PROTECTION	– Data theft and fraud due to inadequate protection of personal data

All the strategies, policies and actions implemented to address these material IROs are presented below.

Strategies and policies

The EPSA group guarantees the protection, confidentiality, and security of the personal data we process in the course of our activities. We ensure full compliance with applicable legislation, particularly through our GDPR policy, which is regularly updated to meet constantly evolving compliance requirements.

Cybersecurity issues are integrated into our IT policy within the group Information System Security Policy (PGSSI). This policy, along with a user charter and an administrator charter, defines the expected practices for the use of information systems by both users and administrators.

Our commitments and actions

Protection of Personal Data (GDPR)

Under our GDPR policy, we undertake to process perrobust approach to reassure both internal and external sonal data in accordance with the requirements set out parties. In 2024, a new governance structure was implein applicable European regulations. This policy outlines mented with the arrival of our new CIO. the group's governance modalities for personal data pro-Finally, we are in the process of obtaining ISO 27001 certection and sets out EPSA's commitments in this area. tification. This standard defines the requirements for Our GDPR policy is governed by a DPO (Data Protection information security management systems and is part of Officer) and a network of internal stakeholders, including the ISO 27000 family of internationally recognised standdata controllers, the Legal Department, the Informaards relating to information and cybersecurity. It offers tion Systems Department, and the Human Resources a comprehensive set of controls, based on best prac-Department. Each of these roles enables us to ensure tice in information security. This standard requires us to map our risks and address them through a security policy the prevention, deployment, and control of security rules. and management plan. Like all risk management stand-To ensure the continuous improvement of our practices, ards, it also implies a process for effectively implementing we have implemented measures such as the formaliactions, verifying their effectiveness, and ensuring continsation of a data processing register, ensuring access to uous improvement based on the PDCA (Plan, Do, Check, information for data subjects, ensuring the accountability Act) model.

of organisations, and conducting regular impact assessments, amongst others.

Cybersecurity and Internal Data Management

Cybersecurity aims to create a reliable digital environment where we can work with peace of mind, whilst contributing to the overall protection of the group and its stakeholders.

Based on the penetration tests we have carried out, we are taking effective action to combat identified risks. We are striving to continue our efforts by putting in place a

Risks

Opportunities

– Cyberattacks and loss of internal data



5. SECTORAL AND SPECIFIC INFORMATION

At EPSA, we believe that advice should have a real impact. Our core aim is to help our clients leverage sustainability as a powerful driver for tangible transformation. We are also deeply committed to building more responsible relationships with our suppliers. Recognising that digital technology is at the heart of our business, we are actively addressing its implications. This involves reflecting on its effects, critically questioning its uses, and advancing with awareness, particularly concerning the challenges posed by Artificial Intelligence.

5. SECTORAL AND SPECIFIC INFORMATION **5.1** IMPACT MISSIONS

Context

Today, organisations must rise to the challenge of identifying and adapting to new Risks and Opportunities – be they economic, environmental, or social. At EPSA, we are firmly committed to supporting our clients through these transitions, thanks in particular to the expertise of our Sustainability Business Line. Climate, mobility, responsible communication, circular economy, energy, and

Nicolas Perdrix Director of EPSA Sustainability Business Line CEO, Sidièse



How did the EPSA Sustainability Business Line come into being?

The group was founded on a strong conviction: to help companies perform better. As sustainability is a powerful driver of performance, EPSA aims to address these societal challenges and become a major international player in sustainable performance across financial, operational, and environmental dimensions. This transition requires considering the human factor, alongside both emotional and rational drivers, to foster widespread engagement and contribution from everyone. Consequently, various professions are represented within the Business Line (e.g. measurement tools, experts in strategy, communication, and change management).

Theme	Impacts	Risks	Opportunities
IMPACT MISSIONS	 Raising awareness and training clients on environmental issues Reducing our clients' greenhouse gas emissions Environmental impact of our clients' purchases as a result of cost optimisation advice Creation of growth and business for clients that already have a significant environmental impact Supporting customers in integrating CSR issues and helping their businesses towards more sustainable models Securing subsidies for clients' innovative and sustainable projects Social impact linked to delocalisation of our clients' purchases as a result 	 Risk related to more stringent client due diligence for supplier selection 	 Opportunity to gain long-term public funding envelopes Opportunity to integrate impact companies Commercial opportunity linked to new CSR regulations Opportunity to support our suppliers in their sustainable transformation

responsible purchasing are all vital levers for transforming our group and guiding our entire ecosystem towards greater resilience and sustainability, with the aim of fostering more sustainable performance. To achieve this, we rely on the governance of our Sustainability Business Line, led by a dedicated manager who works in close liaison with the directors of our expert entities.

Interview

What does this bring to the group and its various stakeholders?

CSR issues are now at the crossroads of several departments within the group (strategy, finance, legal, technology, marketing, operations). It's no longer a 'speciality', but a cross-functional area of expertise and language. In parallel with client missions, the Sustainability teams collaborate with the group's senior management and the Department of Engagement to accelerate the ambitious and determined integration of sustainability into EPSA's businesses and offerings.

How is EPSA adapting to the current context?

The Paris Agreement's 1.5°C trajectory was already exceeded last year. Companies are now having to adapt to living in a +3°C world, characterised by increasingly scarce strategic resources and escalating climate risks. Our role is to help companies improve their performance, become more aware of their impact, and work to ensure the long-term viability of their business models by incorporating ever greater sustainability.

5. SECTORAL AND SPECIFIC INFORMATION

5.1 IMPACT MISSIONS

All the strategies, policies and actions implemented to address these material IROs are presented below. agency, subsequently joined by Sidièse and Mon Univert in the following years. These three robust firms, pioneers

Strategies and policies

Including impact missions in the majority of our offerings and expertise is a key commitment that is aligned with our climate strategy. Aware of our influence and the impact we can make, our ambition is to provide clients with recognised expertise on transition issues, which we are constantly enriching. versity, alongside project managers, creatives, and experts in responsible communication, new narratives, and public engagement. In parallel with this expansion, we are continuously acquiring further expertise to provide our clients with

This is why, from 2022 onwards, EPSA has been strategically positioning its business and growth to enhance its teams' skills in CSR issues, as well as to strengthen its sustainable support for companies.

To achieve this, we are integrating recognised experts from relevant sectors into the group. Therefore, from 2024 onwards, a sustainable transformation analysis and evaluation is being carried out to identify our most influential levers of expertise. Drawing on both the Sustainability Business Line and our internal CSR maturity (supported by a dedicated department), we are working to integrate the notion of impact into the majority of our Business Lines.

Our commitments and actions

Integrating impact businesses

As a multi-service platform dedicated to helping our stakeholders accelerate their performance, the EPSA group decided to ramp up its CSR strategy in 2022. Firstly, we are accelerating the internal deployment of our approach. Secondly, we chose to expand our range of support services for companies aiming to enhance their sustainable performance by embedding sustainable development objectives into their corporate strategy. We firmly believe that sustainability is a critical issue for businesses, and our goal is to become a recognised leader in sustainability consulting.

This strategic direction led to the creation of EPSA Sustainability. It began with the integration of the ekodev agency, subsequently joined by Sidièse and Mon Univert in the following years. These three robust firms, pioneers in their respective fields, combine strategic advice, technical support, and communications deployment. Their team comprises specialists in climate, mobility, and biodiversity, alongside project managers, creatives, and experts in responsible communication, new narratives, and public engagement.

In parallel with this expansion, we are continuously acquiring further expertise to provide our clients with 360° support. A prime example is the development of our specialised energy offering (Business Line Energy), which identifies energy efficiency levers. This enables us to reduce costs for our stakeholders whilst simultaneously decreasing their energy consumption impact. Today, EPSA has successfully achieved its ambition, becoming a recognised sustainable development leader.

The EPSA Sustainability Business Lines Impact Missions

Sidièse, the pioneering CSR and communications agency

For 25 years, Sidièse has been helping companies and brands to enhance their CSR strategies and commitments. It combines technical know-how with expertise in responsible communication. As a mission-led company with the B Corp label, it stands as one of the historic CSR players in the French market.

ekodev, the company that supports CSR and climate change strategies

For 15 years, ekodev has been helping companies and local authorities to decipher their CSR challenges and their socio-environmental impacts, to define coherent commitments, and to put their transformation into practice. Certified Qualiopi, the consultancy offers a wide range of training courses and is structured around the following areas of expertise: CSR Strategy, Climate, Mobility, Sustainability, and Biodiversity.



Mon Univert, the agency dedicated to mobility and territory issues

For over 25 years, Mon Univert has been rethinking travel by seeking innovative and personalised solutions. Mon Univert's Geomob© is a dynamic mapping solution that measures the impact of home-to-work journeys for all those involved in mobility, including: CSR and HR professionals, Mobility Representatives, AOMs (Mobility Organising Authorities), AOTs (Transport Organising Authorities), Local Authorities, Companies, and Social and Economic Committees (CSEs), amongst others. The agency works with companies and local authorities to raise awareness of behavioural changes.



EPSA Sustainability teams work every day to integrate greater sustainability into organisations' business models.

Transformation of EPSA's offerings

An action plan has been implemented to measure market potential, with a priority focus on certain business areas that currently generate high financial performance and show promising development potential. Examples include purchasing and project finance.

The group is also encouraging its employees to develop their skills in these areas through a range of training modules and courses delivered directly by our in-house experts (e.g. responsible purchasing, European ESG regulations, understanding ESG labels and certifications).

Supporting EPSA's Suppliers in their Sustainable Transformation

As a leading player in purchasing consultancy, we prioritise working with suppliers who share common values regarding commitment to sustainability. This vision is founded on a strong conviction: sustainable transformation does not stop at a company's borders. It extends to its entire ecosystem, of which suppliers are an integral part. This dynamic is reflected in our determination to integrate environmental, social, and ethical criteria into our purchasing processes. Our buyers receive training to integrate these considerations into their day-to-day practices,

In focus

Supporting Organisations with a Social Impact

In addition to our Sustainability Business Line presented here, some of our traditional areas of expertise actively support organisations with a social impact in their quest for enhanced performance. This is exemplified by the team responsible for the public sector and organisations providing healthcare and social support, which originated within our Tax Business Line.

This team supports public health establishments, local authorities, and non-profit organisations, including associations and foundations working with vulnerable groups. It optimises their budget management by taking action in areas such as fundraising and identifying advantageous tax schemes. Thanks to these missions, our clients can identify new sources of savings, reinvest them in their core activities, and strengthen their contribution to the community interest.

including when they are directly embedded with clients. This focus on skills development reflects our ambition to continuously evolve our purchasing practices, making them ever more responsible.

Thanks to our EPSA Marketplace activity, we are in contact with more than 150,000 suppliers worldwide. This global reach presents a major opportunity to drive large-scale positive change. While we are still in the process of developing impact missions with suppliers, these represent a clearly identified strategic direction for the years to come.



active clients

5. SECTORAL AND SPECIFIC INFORMATION

5.2 DIGITAL RESPONSIBILITY

Context

Digital transformation is an inescapable necessity in an increasingly digitalised society. This transformation must occur without overlooking its social and environmental effects.

As a services company, digital technology serves as our primary working tool. We are fully aware of our impact in terms of carbon emissions, use of rare earth resources, and respect for human rights at every stage of the value chain. Furthermore, digital technology must also integrate the principle of accessibility for all.

At EPSA, digital responsibility is an integral part of our strategy. This is because our tools must not only reflect our brand image but also consistently take on board our social and environmental footprint in their design and use.

To deal with this aspect, our group IT Systems Department's roadmap explicitly addresses these issues throughout the entire lifecycle of our digital tools. This department is headed by an Information Systems Director, who reports directly to the group CFO.



Interview

Yann DANOU CIO



Why is it necessary to commit to digital responsibility?

Our impact is significant across all our businesses, primarily because digital tools are our main working instruments. This is especially true for the entities whose role involves contributing to and building the digital environment, both internally and with our partners and clients.

What measures have you put in place to reduce the environmental footprint upstream?

Clauses on digital responsibility have been included in our calls for tender. Our suppliers must therefore demonstrate their offerings in terms of energy savings, carbon footprint reduction, and Green IT initiatives, as well as outline their continuous improvement processes.

How do you reduce the environmental footprint of equipment during use and at the end of its life?

We are actively working on reducing the energy consumption of certain Cloud applications and extending the lifespan of PCs and other IT equipment. Furthermore, training employees and raising their awareness regarding IT usage are key factors in achieving greater digital sobriety.

Theme	Impacts	Risks	Opportunities
DIGITAL RESPONSIBILITY	 Environmental impact of purchasing IT supplies Digital accessibility 	– Opportunities arising from the integration of Al into our processes	

All the strategies, policies and actions implemented to address these material IROs are presented below.

Strategies and policies

As a signatory of the Charter for Responsible Digital Technology since 2020, we are committed to taking action at every stage in the life cycle of IT equipment. Our primary commitment involves considering the environmental impact of our tools.

For example, during our annual Bilan Carbone® carbon footprint assessment, we specifically analyse data related to data centres and cloud usage, as well as the carbon weight of IT supplies. This detailed analysis then enables us to take appropriate action.

Furthermore, we are actively integrating social considerations into our digital sustainability efforts by ensuring that our tools are accessible and adapted for everyone. Being a digitally responsible company also means considering social impact, particularly regarding the accessibility of tools and applications for everyone. Building on our internal disability policy, we have launched several initiatives to make our tools easier for a diverse range of people to use.



Our commitments and actions

Reducing the Environmental Impact of Digital Technology

Our strategy involves considering the impact of both IT supplies, and data centres and software.

With regard to IT supplies, our approach is based on the equipment's life cycle:

- Purchasing: Suppliers are informed of the group's responsible digital strategy through criteria integrated into our specifications, such as energy consumption, reparability index, and Life Cycle Assessment (LCA). They are required to justify the actions they have taken in this area. We then analyse these responses to select the best performing suppliers.
- Use: We encourage our employees to engage with the challenges of Green IT through training courses available on the EPSA Campus and through the display of digital frescoes.
- End of life: We do our utmost to extend the lifespan of our equipment by repairing it wherever possible. At the end of its life, equipment is recovered by suppliers or by adapted companies to give products a second life.

At the same time, we are also adapting the power of our tools to their specific uses. This means the tools we provide vary depending on the business needs and the computing power required by each user.

Data storage is another key consideration. We store our data with Cloud Amazon and Microsoft, companies that guarantee responsible management of their data centres. We also work to minimise our impact by taking steps to avoid server idling and by utilising them during off-peak hours. To improve the monitoring of our IT assets, the group will implement a new platform in 2025/2026 that will provide a real-time view of its equipment, lifespan, and its financial and carbon impact.

Digital Accessibility

Firstly, we respond to our employees' needs, adapting their workstations and software where necessary. This is done in partnership with expert organisations, tailored to the specific needs of the employees.

Secondly, although an accessibility audit and improvement actions were carried out on our previous website, we plan to repeat this audit following its redesign. Our aim is to ensure that everyone can access our site and the information we publish regularly.

Integrating Artificial Intelligence into Our Processes

Generative Artificial Intelligence (GAI) is increasingly in demand and under scrutiny from our stakeholders.

Internally, to meet evolving requirements and enhance our agility, we leverage our existing data to feed our tools and upskill our teams. This is actively supported and embodied by our IT Department, which possesses extensive experience in these areas.

Secondly, we recognise the importance of using GAI to improve our efficiency and gain a deeper understanding of our clients' needs. Therefore, in addition to our IT Department, we have in-house business expertise to meet these demands, particularly in digital and data-related areas.

While data protection is now fully guaranteed through regular diagnostics (e.g. phishing, penetration tests, auditability of rights and access), we are currently developing an action plan for the deployment of GAI solutions over the next five years.

CROSS-REFERENCE TABLE

PAGE	SUBJECT	INDICATOR FY24	TARGET 2030
32 – 37	Total number of employees – FTEs	1,859	-
32 – 37	Number of employees in France – FTEs	878	-
32 – 37	Number of employees in Europe – FTEs	961	-
32 – 37	Number of employees worldwide (excl. Europe) – FTEs	21	-
32 - 37	Number of new hires during the year – FTEs	565	-
32 – 37	Number of hires – permanent FTEs	399	-
32 – 37	Number of departures – FTEs	422	-
32 – 37	Number of departures – permanent FTEs	323	-
32 - 37	Turnover rate – FTEs	26.5%	-
6-37	Number of female employees – FTEs	917	50%
86 - 37	Number of male employees – FTEs	942	50%
32 – 37	Total number of managers – FTEs	814	-
52 - 37	Number of female managers – FTEs	399	-
52 - 37	Percentage of managers	44%	-
6-37	Percentage of female managers	49%	-
36 - 37	Number of full-time male employees – headcount	894	-
6 - 37	Number of full-time female employees – headcount	817	-
2-37	Number of full-time employees – headcount	1,711	-
2 - 37	Number of part-time employees – headcount	209	-
52-37	Number of employees – headcount	1,920	-
2-37	Percentage of full-time employees	89%	-
2-37	Percentage of part-time employees	11%	_
2-37	Number of self-employed workers – headcount	1,182	
9	Number of women in highest governance body – Board	3	30%
9	Number of men in highest governance body – Board	14	70%
9	Boards	2	-
9	Number of members of highest governance body – Board	17	
9	Percentage of women in highest governance body – Board	18%	30%
9	Percentage of worner in highest governance body – Board	82%	70%
9	Percentage of independent members of highest governance body – Board	12%	7070
9		2	30%
9	Number of women in highest internal governance body – GMC Number of men in highest internal governance body – GMC	8	70%
9			70%
-	Number of members of highest internal governance body – GMC	10	-
9	Percentage of women in the highest internal governance body – GMC	20%	30%
9	Percentage of men in highest internal governance body – GMC	80%	70%
4-37	Average hourly wage – men	€29	-
4-37	Average hourly wage – women	€25	-
4-37	Parity in top remuneration brackets	30%	-
4 – 37	Calculation of Professional Equality Index – Average out of 100	92	-
4 – 37	Lowest monthly salary – Europe	€1,245	-
37	Number of employees with disabilities – FTE	39	-
37	Percentage of employees with disabilities	2%	5%
2-37	Number of temporary agency hours	25,635	-
2 – 37	Number of theoretical hours worked per year	3,330,610	-
36	Number of work-related accidents	12	-
36	Number of hours of absence during the year	190,428	-
36	Absenteeism rate	6%	-
4 - 35	Number of permanent employees who received training	1,056	-
4 - 35	Average number of training hours (hours/employee)	13	12
4 - 35	Percentage of employees trained in anti-corruption	25%	100%
8 – 39	Number of beneficiaries supported	11,278	-
8 – 39	Number of hours dedicated to philanthropy	1,027h	-
8 – 39	Number of initiatives	426	-
4	Number of jobs created – Employment-purpose enterprise	14	-

PAGE	SUBJECT	INDICATOR FY24	TARGET 2030
42 - 45	Number of complaints/incidents	23	-
42 - 45	Number of serious human rights violations in which the company played a remedial role	0	-
42 - 45	Total number of confirmed incidents of corruption	0	-
42 - 45	Amount of fines for violating anti-corruption laws	0	0
42 - 45	Number of convictions for violating anti-corruption and anti-bribery laws	0	0
42 - 45	Suppliers and subcontractors assessed on their environmental performance	2%	100%
42 - 45	Suppliers and subcontractors assessed on social performance	2%	100%
30 - 31	Annual consumption of renewable fuels – mWh	266	-
30 - 31	Annual consumption of renewables for electricity, heating, cooling and steam – mWh	267	-
30 - 31	Annual renewable electricity consumption – mWh	267	-
30 – 31	Annual consumption of non-renewable fossil fuels – mWh	2,666	-
30 – 31	Annual consumption of fossil gas and fossil gas energy derivatives – mWh	430	-
30 – 31	Annual consumption of other non-renewable fuels – mWh	2,237	-
30 - 31	Annual consumption of electricity, heat, cooling and fossil steam – mWh	949	-
30 - 31	Annual consumption of non-renewable electricity – mWh	884	-
30 - 31	Annual consumption of non-renewable heat – mWh	66	-
30 - 31	Annual electricity consumption – mWh	1,150	_
30 - 31	Total annual gas consumption – mWh	430	
30 - 31	Total annual fuel consumption – mWh	2,932	
30 - 31	Total energy consumption – mWh	4,148	
30 - 31		37%	100%
30 - 31	Percentage of energy consumption from decarbonised sources (nuclear & renewable energy)	78%	
30 - 31	Of which percentage of renewables	16%	-
	Percentage of energy consumption from renewable sources		-
28	Scope I: Direct emissions from stationary combustion sources (location-based) – tCO ₂ e	719	-
28	Scope 2: Direct emissions from mobile combustion sources (location-based) – tCO ₂ e	234	-
28	Scope 3: Direct fugitive emissions (location-based) – tCO ₂ e	30,719	-
28	1.1 – Direct emissions from stationary combustion sources (location-based) – tCO ₂ e	96	-
28	1.2 – Direct emissions from mobile combustion sources (location-based) – tCO ₂ e	578	-
28	1.4 – Direct fugitive emissions (location-based) – tCO ₂ e	45	-
28	2.1 – Indirect emissions related to electricity consumption (location-based) – tCO ₂ e	212	-
28	2.2 – Indirect emissions related to steam, heating or cooling consumption (location-based) – tCO_2e	22	-
28	3.1 – Purchased products and services (location-based) – tCO ₂ e	4,252	-
28	3.2 – Fixed assets (location-based) – tCO ₂ e	389	-
28	3.3 – Fuel and energy-related emissions (not included in Scope 1 or Scope 2) (location-based) - tCO_2e	384	-
28	3.5 – Waste generated (location based) – tCO_2e	143	-
28	3.6 – Business travel (location-based) – tCO ₂ e	748	-
28	3.7 – Employee commuting (location-based) – tCO ₂ e		-
28	3.11 – Use of products sold (location-based) – tCO ₂ e	23,037	-
28	Total Upstream emissions (location-based) – tCO ₂ e	7,682	-
28	Total Downstream emissions (location based) – tCO ₂ e	23,037	-
28	Total GHG emissions (location-based) – tCO ₂ e	31,672	-
28	Total GHG emissions (market-based) – tCO ₂ e	31,642	-
28	Total GHG emissions France – GHG (location based) – tCO ₂ e	7,023	-
28	Total GHG emissions Germany (location based) – tCO ₂ e	17,236	-
28	Total GHG emissions China – (location based) – tCO ₂ e	24	-
28	Total GHG emissions Belgium – (location based) – tCO ₂ e	44]	-
28	Total GHG emissions Netherlands – (location based) – tCO ₂ e	3,895	-
28	Total GHG emissions USA – (location based) – tCO ₂ e	352	-
28	Total GHG emissions Switzerland – (location based) – tCO ₂ e	50	-
28		109	_
28	Total GHG emissions Poland – (location based) – tCO ₂ e	109	-

This report was prepared under the supervision and with the formal approval of EPSA group's senior management. It covers the period from February 1, 2024, to January 31, 2025, and was finalized and published in the first half of 2025.

SUSTAINABILITY REPORT 2024

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