



Non-financial statement

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Message from the Chairman

As part of its corporate social responsibility (CSR), SII has chosen to focus its development objectives on sustainable development.

SII Group's corporate culture is based on commitment, transparency, trust and professionalism. We are aware of the scope of our activities around the world and do our utmost to limit our impact as much as possible.

SII is now in a position to promote its policy by working on a harmonised way forward involving the three areas of sustainable development: A fair economic policy, well thought-out environmental measures and equity in the employee-related and social practices of our subsidiaries, branches and locations.

SII has developed its commitment in these different areas and has intensified dialogue with its shareholders, employees, customers and all stakeholders associated with its business.

Our goals are ambitious and have so far been achieved according to our expectations. But we do not intend to stop at this point and rest on our laurels.

For us, our social, environmental and economic advances are only the first part of our goals, the second part being to maintain these advances into the future. The advances we are making are not for the short term only; our action plans include monitoring our practices and their sustainability over time.

SII wants to be a responsible company that respects its employees, its customers, and the environment, with a humble but ambitious style of governance; in short, we have organised sustainable development into a number of areas, implemented on a daily basis, to quantify our approach.

Our goal is to develop a digital and sustainable world together:

SII Group led a global review of its identity, corporate culture, business model and future prospects. The findings of the review confirmed and highlighted SII Group's objective to **develop a digital and sustainable world together**. With the increasing use of digital technology and the emergence of fresh challenges, SII is working to design responsible processes and digitalisation to make them sustainable and accessible to as many people as possible, by generating added value for our clients.

3.1. SII Group's CSR approach

[GRI 2]

3.1.1. SII Group's CSR ambition

Think, innovate, act to do your part in the big issues of our decade: climate change, scarcity of resources, human and social rights, cyber security, artificial intelligence, etc. are a triptych which structures SII's CSR ambition. We are convinced that SII Group has all its place to contribute to digital transformation, necessary in mitigations and adaptations to exceeding planetary limits, to make them benefit all societies and humanity by reducing the digital bill and increasing accessibility of services for a livable world, equitable and inclusive.

In order to provide fair and efficient solutions, the Group has adopted a reason for being that carries a clear ambition: Develop a world together digital and sustainable. It is implemented in the daily life of the teams thanks to the CSR strategy based on three pillars:

- continue to grow
- by cultivating our DNA
- to develop a digital and sustainable world

The rest of this report includes the organisation put in place, the materiality analyses, the innovative solutions with positive impact carried out by all the entities of SII group

3.1.2. CSR governance and management

[GRI 2-12]; [GRI 2-13]; [GRI 2-14]; [GRI 2-16]

Within SII Group, Corporate Social Responsibility (CSR) is managed by the Global Performance Department, which in turn reports to the Operations Department. The CSR strategy is led by one of the French Directors, a member of the Management Board under the authority of the Chairman of the Management Board, who validates the group's strategy and policies in this area.

During the reporting period of this report, the approach Group CSR is led by a CSR team composed of a Group CSR manager, a group CSR officer, and a Sustainable IT expert. These privileged interlocutors are the guarantors of the feedback of extra-financial information and the deployment of group policies. They are supported by a network of points of contact in each of the group's

subsidiaries, themselves followed by two CSR coordinators. In order to manage its CSR ambitions, SII group has equipped itself a CSR and Climate committee made up of the people mentioned above, of the Global Performance Director and the Director of Operations. It meets four times a year.

The group's CSR approach is the subject of a consultation annual during the Global Performance Management Review.

This Non-Financial Statement (NFS) is validated by the chairman of the management board, Eric Matteucci.

3.1.3. Materiality of the approach

[GRI 3-1]; [GRI 3-2]; [GRI 3-3]

Support on international standards

This Non-Financial Statement (NFS) complies with French regulations and European standards (see sections 6.1 & 6.2). It is aligned with international benchmarks and standards:

- to the guidelines of the reporting framework voluntary Global Reporting Initiative (GRI);
- the 10 principles of the United Nations Global Compact (UNGC);
- the Sustainable Development Goals (SDGs);
- to the ISO 26000 standard;
- the CDP climate change questionnaire;
- the EcoVadis evaluation.

SII Group has begun its compliance with Directive (EU) 2022/2464, known as CSRD. Some sections of this NFS incorporate data points from this directive.

Support on the 10 principles of the Global Compact United Nations (UNGC)

In 2024, SII Group renewed its support for the Global Compact, a United Nations initiative that proposes a set of simple, universal and voluntary commitments based on 10 principles relating to respect for human rights, international labour standards, the environment and the fight against the corruption:



1. support and respect the protection of internationally proclaimed human rights,
2. make sure that they are not complicit in human rights abuses,
3. uphold the freedom of association and recognise the right to collective bargaining,
4. contribute to the elimination of all forms of forced or compulsory labour,
5. contribute to the effective abolition of child labour,
6. contribute to the elimination of discrimination in respect of employment and occupation,

7. apply a precautionary approach to environmental challenges,
8. undertake initiatives to promote greater environmental responsibility,
9. encourage the development and diffusion of environmentally friendly technologies,
10. work against corruption in all its forms, including extortion and bribery.

Buy pursuing this commitment, SII Group, as a signatory, is expressing its willingness to support and incorporate these principles into its strategy, culture, and daily operations, and to advance them within its area of influence and with its stakeholders.

Support for the Sustainable Development Goals (SDG) (SDGS)



"Transforming our world" is the aim of the 2030 Agenda adopted by the United Nations in September 2015. This program comprises 17 universal, crosscutting and interdependent Sustainable Development Goals (SDGs). It marks the urgent need to accelerate and intensify the transitions of our societies.

SII group has retained 12 Development Objectives Sustainable (SDG) essential for our strategy because cover key areas such as health, education, gender equality, clean energy, decent work, innovation, reduction of inequalities, sustainable development of cities, consumption responsible, the fight against climate change, peace and justice, and partnerships.

We selected these SDGs through an analysis of our extra-financial impacts and issues. This has us allowed us to target areas where we can have the more positive impact and align our actions with our strategic values and priorities.

However, we do not participate in the other SDGs because they concern areas where our influence is limited as an ESN. Thus, objectives like the eradication of poverty (SDG 1) or life on land (SDG 15) require specific actions

relating to other industries, where we do not have expertise or direct impact. Our priority is to contribute to the SDGs most relevant to our sector and our skills.

This focus allows us to remain efficient and relevant in our development approach sustainable, while meeting the expectations of our parties stakeholders and contributing significantly to a more sustainable future.

Support on the Global Reporting Initiative framework (GRI)

We have adopted the relevant GRI standards for guarantee optimal transparency and communication effective of our economic and environmental impacts and social. These standards allow us to structure our report in a coherent manner and to provide reliable information to our stakeholders. These commitments demonstrate our desire to contribute in a positive way to society and the environment by maintaining total transparency in our actions.

Relying on ISO 26000 standard

SII Group complies with the voluntary ISO standard 26000. This standard is integrated into the CSR strategy of group by following the seven central questions:

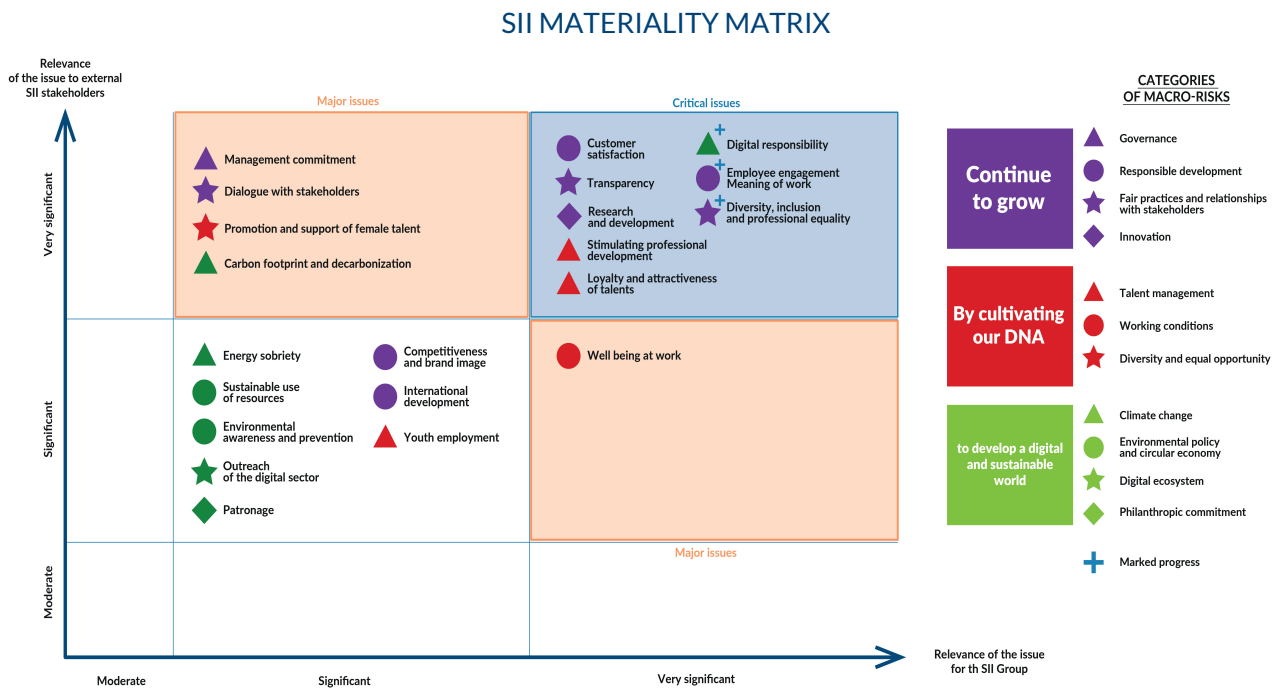
- governance of the structure
- human rights
- working conditions and relations
- environmental responsibility
- fairness of practices
- questions relating to the consumer and consumer protection
- communities and local development.

Materiality analysis: the cornerstone of the CSR strategy

At the end of 2022, SII Group updated its materiality analysis in order to identify the most relevant CSR macro-risks and associated challenges of its CSR strategy based on a cross-analysis of its own point of view and that of its stakeholders.

Based on the Group's activities, extra-financial issues covering several risks (endangered if inaction) have been identified.

Below is the graph representing the materiality matrix resulting from this analysis



This **Materiality Matrix** is the keystone of the group's CSR approach. It has made it possible to consolidate the Group's **CSR Strategy** - validated at the beginning of 2023 - around 3 associated ambitions that guide its actions and which also make it possible to contribute to the United Nations' Sustainable Development Goals (SDGs). This CSR Strategy is **international**, and is intended to include all the group's subsidiaries. It has been renewed for the year 2023-24.

This Extra-Financial Performance Statement is structured on the basis of this analysis and associated matrix, in order to adopt a materiality approach and to communicate exclusively on the issues relevant to the Group's activities. Accordingly, only the issues identified as crucial or major by the materiality matrix and the additional issues deemed **important** by management have been selected

(distinguished with this spelling in the "Associated issues" column of the following spreadsheet). The macro-risks "Social relations" and "Protection of assets and confidentiality" have also been added.

The macro-risks "Industrial relations - Constructive social dialogue" and "Digital ecosystem - Influence of the digital

sector" do not have associated KPIs because they are not considered important to management.

These issues and the associated indicators are set out in turn in the following sections.

3.1.4. SII's Strategy on Sustainability Issues

Securing sustainability issues in the business model

SII's business model is based on the exploitation and security of **4 strategic resources**, which the company is working to gather, develop and protect:

A business model structured around 4 key capitals

Human Capital

The heart of added value at SII

SII is an IT services company whose performance is based on **the competence and commitment of people**. It is its first source of value with an HR strategy based on:

- Training
- Great Place to Work **label** in 15 countries,
- Talent development, QWL, mobility, diversity,
- Targeted and ethical recruitment (schools, forums, networks, etc.)
- Enhancement of intrapreneurship and autonomy through the organization in branches.

Security :

- Individual follow-up, continuing education, skills development tools,
- Corporate culture that fosters accountability and retention.

Financial capital

The group's financial capital is a lever for development, and not just an end. It is based on the financial elements described in the MD&A..

Security :

- Solid balance sheet structure and low debt,
- High cash flow capacity,
- Decentralized but rigorous financial management (internal ERP),
- Stable capital distribution: company controlled by **SII Goes On**, majority owned by the Huvé family and Eric Matteucci.

Intangible/intellectual capital

- **Multi-sector expertise** : aeronautics, defence, telecoms, finance, health, energy, transport, etc.

- **Business** : technology consulting, systems integration, software & scientific engineering, infrastructure, cybersecurity.

- **Internal R&D: dedicated SII Research** unit to innovate and anticipate technological trends.

- **Certifications** : ISO 9001, EN 9100, ISO 27001, TISAX, ENS.

Security :

- Capitalization of knowledge via an integrated management system,
- Standardization of business processes (quality, safety, method),
- Renewed and internationally recognized certifications.

Societal/relational capital

- Presence in **20 countries** on **4 continents**, with strong **local roots**.

- Relationships of trust with:

- **Customers** thanks to very high satisfaction. The elements are further developed in section 2.3.2.
- **Suppliers / subcontractors** : sustainable partnerships based on loyalty.
- **Local authorities, associations, institutions** : territorial dialogue and societal involvement (foundation, SDG, Planet Tech'Care).

Security :

- Local agencies run as profit centers. This allows them to be managed flexibly and autonomously,
- Real-time consolidated reporting (ERP),
- Governance strengthened through an Executive Committee, a Management Board and a Supervisory Board.

Agency organization: the key to agility and robustness

The decentralized model of SII (local agencies, territorial directorates, multi-site management) allows:

- Increased **responsiveness** to changes in the local market,
- Proximity to customers (listening, adaptation),
- Entrepreneurial **autonomy of branch managers** (HR, P&L, margin management),
- Resilience in **times of crisis** thanks to operational independence.

Security :

- Each agency has an autonomous budget monitoring,

- The group relies on shared management tools (ERP, key indicators),
- Homogeneous standards (quality, safety, management) guarantee the consistency of the model.

Technological watch and permanent adaptation

SII operates in a rapidly changing market (digital, AI, cybersecurity, green IT, etc.). It therefore depends on:

- **The skills of its teams** (and their constant updating),
- **Its ability to invest in innovation and tools**,
- **From the adaptation of its offers** to customer and technological developments.

Security :

- SII Research unit to anticipate trends. These elements are described in section 2.3.3.
- Participation in ecosystems (Planet Tech'Care, certifications, academic partnerships). These elements are discussed in section 4.5.
- Flexibility of the delivery model (technical support, service desks, lump-sum projects).

Business model and impacts for stakeholders

SII model generates **tangible benefits** for its key stakeholders: customers, employees, investors and civil society. Here's how:

For customers

- **Very high satisfaction rate** : customers consider the services to be in line with or exceed their expectations. The elements are further developed in section 2.3.2.
- **Performance recognized by certifications** :
 - 89% of the group's entities are **ISO 9001 certified**, the reference standard in quality management,
 - Other certifications strengthen the group's credibility (EN9100 for aeronautics, ISO 27001 for security, ITIL for IT services).
- **Positive impacts** :
 - Acceleration of their **digital transformation**,
 - Securing and modernizing their **information systems**,
 - Support on complex projects in critical sectors (defense, health, energy, transport, etc.).

SII is perceived as a true "value partner", providing more than just service: co-construction of high value-added technological solutions.

For employees

- **Quality of life at work (QWL)**:
 - Active well-being strategy at work,
 - 15 countries with the **Great Place to Work** label, including France.
- **Professional Development** :
 - the training provided and specialised,
 - Internal promotion encouraged,
 - Integration and sponsorship process (companionship).

- **Diversity and inclusion** :
 - Presence in 20 countries,
 - More than 60 nationalities are represented in the workforce.

SII model is based on a **strong corporate culture** that values commitment, transparency, trust and accountability.

For Investors

- The Group has been growing **solidly** for several years, based on a robust financial structure. These items are described in the MD&A.
- **Risk management and transparent governance** :
 - Efficient internal control, structured financial reporting,
 - Compliance with CSR commitments valued by EcoVadis (score 83/100, top 1% of the IT sector).

For shareholders, SII offers a **profitable, stable and resilient** model, with a solid outlook despite an uncertain economic environment.

For civil society

- **Environmental commitment** :
 - 32% of **ISO 14001 certified sites**,
 - Member of the **Planet Tech'Care initiative** for a more responsible digital world,
 - Decarbonization strategy underway.
- **Social commitment** :
 - Contribution to **12 UN Sustainable Development Goals (SDGs)**,
 - SII Corporate Foundation: support for 6 projects in 2024 (€48,000).
- **Local actions** in the countries where they operate: dialogue with ecosystems, involvement in communities, skills sponsorship, awareness of ethics.

SII model **creates a shared** and multidimensional value: economic, social, environmental.

SII's Value Chain

SII's value creation model is based on a controlled integration of **upstream**, **internal** and **downstream** stakeholders :

Upstream: supplier and partner relations

- **Sustainable partnerships** :
 - Collaboration with IT suppliers, publishers, specialized firms and freelancers.
- **Relationships based on trust and loyalty** :
 - Rigorous selection of service providers,
 - Compliance with an ethical and legal framework (quality, GDPR, transparency).

These players are considered as **extensions of the value chain**, integrated into the quality approach and the management system.

Internal Value Chain: Business Value Creation

- **Organization in decentralized agencies** :Each agency is a profit center, close to customers, with its own HR and sales dynamics.
- **Key professions** :Technology consulting, software and embedded engineering, system integration, cybersecurity, data, cloud, infrastructure.
- **Rigorous methodology** :Integrated management system with quality standards (ISO 9001, EN9100, ISO 27001, TISAX, ISO 14001, ISO 45001, ISO 20000).

The organization allows for a **high level of responsiveness, a capacity for innovation and the personalization of solutions.**

Downstream: Value delivered to customers and their ecosystem

- **High-value technology deliverables** : Tailor-made digital tools, platforms, embedded systems, cloud services, cybersecurity, artificial intelligence.
- **Customer impacts** : Gain in competitiveness, product innovation, safety, compliance with environmental requirements.
- **Strategic positioning** : SII is a **long-term partner** in key sectors (defence, health, energy, telecoms, finance, transport, etc.).

Downstream, SII acts as a **strategic player in its clients' digital value chains**, contributing directly to their sustainable performance.

3.1.5. Group's CSR strategy

Presentation

SII Group committed to a sustainable future

At SII, we are convinced that digital is source of opportunities and progress and that it constitutes a capital lever to respond to the challenges of today and of tomorrow. This is why the group is keen to give meaning to its professions and expertise, in order to contribute to its scale to the sustainable transformation of ecosystems. The group's ambitions in terms of Responsibility Societal, associated with its commitment to the Pact United Nations World Cup and its contribution to 12 Sustainable Development Goals, challenge him constantly to drive innovative practices sources of sustainable value.



Well-being at work, loyalty practices, information security, impact environmental, digital responsibility or even philanthropic commitment are so many fields actions on which SII mobilizes, and this, through concrete, inclusive and responsible projects. This contribution is intended to be collective: dialogue with key stakeholders and their involvement in this sustainable transformation approach is essential to meet the challenges of digital innovation responsible.










The Group's CSR strategy is a global approach integrated into its strategy. SII considers CSR to be an inseparable component of its business model, covering 13 extra-financial risks from which associated issues arise. It is based on three ambitions with a structured approach to progress:

- Goal 1:** Continue to grow – *economic and financial issues*
- Goal 2:** By cultivating our DNA – *employee-related issues*
- Goal 3:** To develop a digital and sustainable world – *social and environmental issues*










GOAL 1: CONTINUE TO GROW - ECONOMIC AND FINANCIAL ISSUES





RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
GOVERNANCE	MANAGEMENT COMMITMENT	Fostering a corporate culture based on strong values. Taking account of social, societal and environmental issues in the	

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
		<p>Group's strategy, and defining objectives with a view to sustainable development.</p> <p>Respect the commitments made (competence, listening, advice, deadlines, future, service).</p> <p>Communicate clearly on the CSR strategy and its deployment.</p>	 






RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
RESPONSIBLE DEVELOPMENT	CUSTOMER SATISFACTION	Maintain long-term customer satisfaction and loyalty by developing trust-based relationship.	  
	SUB-CONTRACTORS AND SUPPLIERS	Maintain the chain of trust with our subcontractors and suppliers. Use suppliers and service providers that meet corporate responsibility requirements.	
	COMPETITIVENESS AND BRAND IMAGE	Ensure a sound economic and financial model, maintain current business, continue to develop our activities, penetrate new markets, develop our customer portfolio, diversify our activities, remain competitive.	
	GEOGRAPHIC DEVELOPMENT	conquer new territories, support our existing clients in their international development	
FAIR PRACTICE AND RELATIONS WITH STAKEHOLDERS	BUSINESS ETHICS	Ensuring the integrity of the Group's activities and its relations with all stakeholders in the areas of ethics, the fight against corruption, money laundering, influence peddling and the prevention of conflicts of interest. Clear communication on the subject for stakeholders.	  
	TRANSPARENCY	Communicating Group information (including results, decisions, trends and objectives) to stakeholders in a sincere, comprehensive and comprehensible manner).	
	DIALOGUE WITH STAKEHOLDERS	Guaranteeing the quality of relations with the Group's various internal and external stakeholders (individuals or groups of individuals who may affect or be affected by the Group's activities, and who represent the ecosystem in which the Group operates).	
INNOVATION	RESEARCH AND DEVELOPMENT	Developing innovative projects, putting our expertise to work for our customers' digital transition, being a major and recognised player in the digital ecosystem.	 
ASSET PROTECTION AND CONFIDENTIALITY	DATA PROTECTION AND CONFIDENTIALITY	Ensuring the protection of confidential information and personal data of employees and external stakeholders (customers, suppliers, etc.). Ensuring the protection of tangible assets (equipment and material goods) and intangible assets (human capital, know-how, projects, brand image) as well as respect for the intellectual property of customers and the Group.	















GOAL 2: BY CULTIVATING OUR DNA - EMPLOYEE-RELATED ISSUES

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
TALENT MANAGEMENT	ATTRACTING AND RETAINING TALENT	Identifying and attracting external talent, and retaining, motivating, and developing internal talent (training, skills development, mobility management, career management and remuneration).	4 QUALITY EDUCATION 
	STIMULATING PROFESSIONAL DEVELOPMENT	Foster personal and professional development, value talent, encourage professional mobility, enhance employability, develop social innovation. Anticipate changes in jobs and skills to respond proactively to customer needs.	8 DECENT WORK AND ECONOMIC GROWTH 
	YOUTH EMPLOYMENT	Integrating young people into the job market, hiring young people on apprenticeship or professionalization contracts.	4 QUALITY EDUCATION  10 REDUCED INEQUALITIES 
WORKING CONDITIONS / QUALITY OF LIFE AT WORK	HEALTH AND SAFETY	Ensuring employee safety: combating workplace accidents, absenteeism, psychosocial-risks, musculoskeletal disorders and occupational illnesses.	3 GOOD HEALTH AND WELL-BEING  8 DECENT WORK AND ECONOMIC GROWTH  10 REDUCED INEQUALITIES 
	WELL-BEING AT WORK	Promoting quality of life at work, offering optimal working environments and conditions, contributing to work/life balance (flexible working hours, time off, the right of disconnect, parental support), taking actions to protect the health and safety of our employees.	
	EMPLOYEE ENGAGEMENT / MEANING AT WORK	Involve employees in the collective life of the company, in SII's culture and values, and encourage intrapreneurship (bottom-up approach). Developing talent. Listening to employee's CSR proposals.	
SOCIAL RELATIONS	CONSTRUCTIVE SOCIAL DIALOGUE	Aim for a good quality of social dialogue with staff representatives and employees, promoting a climate of trust and reinforcing the feeling of belonging.	8 DECENT WORK AND ECONOMIC GROWTH  10 REDUCED INEQUALITIES 

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
DIVERSITY AND EQUAL OPPORTUNITIES	DIVERSITY, INCLUSIONS, AND PROFESSIONAL EQUALITY	Better reflect the diversity of the population in the Group's workforce. Combating discrimination based on gender, sexual orientation, disability, age, ethnic origin or social background, by promoting fair treatment. Promoting parity and diversity. Reject all forms of discrimination (active and passive).	 
	PROMOTING AND SUPPORTING FEMALE TALENT	Promoting the attractiveness of digital and engineering professions to women, increasing the number of women in digital professions.	 

GOAL 3: TO DEVELOP A DIGITAL AND SUSTAINABLE WORLD

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
DIGITAL ECOSYSTEM	INFLUENCE OF THE DIGITAL SECTOR	Contribute to the development and influence of our business sector. Developing innovative projects, using our expertise to help our customers make the digital transition, and being a major, recognised player in the digital ecosystem. Forge links with key organisations in the digital sector. Promote digital training and careers.	 
PHILANTHROPIC COMMITMENT	PATRONAGE AND CIVIC ENGAGEMENT	Implementing corporate philanthropy initiatives on themes that may or may not be related to the Group's activity business and enabling employees to carry out voluntary work/skills sponsorship. Support associations and self-help organisations. Mobilise the Group in favour of causes of general interest.	  

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
CLIMATE CHANGE	CARBON FOOTPRINT / DECARBONATION	Asses the volume of greenhouse gas (GHG) emissions generated (via energy consumption, employee travel, purchasing, etc.) and implement measures to reduce these emissions, in order to meet the challenges of the ecological transition.	 
	DIGITAL RESPONSIBILITY	Informing, raising awareness, training and proposing tools and practices to promote responsible digital technology that is accessible to all. Building a framework of trust in the digital world. Encourage innovation and the emergence of ecosystems of ethical and responsible values, while ensuring the protection of eco-responsible data (D3E waste management, energy consumption, IT equipment management, etc.).	   
	SUSTAINABLE MOBILITY	Promote soft or clean modes of transport that reduce the impact on the environment: active mobility (walking, cycling), public transport and shared transport (car pooling, car sharing).	
CIRCULAR ECONOMY	ENVIRONMENTAL AWARENESS AND PREVENTIONS	Implement efficient and recognised environmental management (with certifications / labels). Training employees and raising their awareness of environmentally-friendly behaviour (eco-gestures, environmental issues, etc.) and preventing environmental pollution. Promote waste prevention and management (prevention measures, recycling, reuse, other forms of waste recovery and disposal, measures to combat food waste).	  
	SUSTAINABLE USE OF RESOURCES / ENERGY EFFICIENCY	Optimise consumption of paper, energy, water, raw materials and IT equipment. Encourage the use of sustainable / renewable energy and recycle materials. Using soil in a respectful way. Monitor and control energy consumption and travel (sustainable mobility), to optimise it and reduce unnecessary consumption.	   

This CSR Strategy has been extended for the 2024-25 fiscal year in order to stabilize the objectives for all Group entities over an additional year. It was communicated internally through the following illustration:



CSR strategy SII Group 2023-2024

3 pillars and their associated objectives

Continue to grow _____ Economic and financial issues

Customer satisfaction

93% customer satisfaction rate*



Transparency

1 publication of our contribution to sustainable activities (Green Taxonomy) in the annual financial report



Research and Development

100% SII RESEARCH employees trained in ecodesign



* For subsidiaries included in SII group management system

By cultivating our DNA _____ Social issues

Commitment

2 federative CSR events within the group



Diversity, Inclusion & Equality

1 action against stereotypes on each site



Evolution / Loyalty / Attractivity

100% renewal rate in the group's subsidiaries already labeled



To develop a digital and sustainable world

Enjeux environnementaux et sociétaux

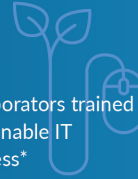


Sustainable IT

90% eco-labeled purchases for SII monitors and PCs



+20% of collaborators trained in Sustainable IT awareness*



Carbon footprint / Decarbonisation

-10% of energy consumption*



1 business travel Policy deployed at all sites



* Compared to 2021-2022 exercise

We contribute to **12**



Together, let's continue to act day-by-day to continue to progress!

Monitoring ESG performance via Performance Indicators (KPI)

The table below presents the key performance indicators (KPI) of this Non-Financial Statement and the changes planned for the next year's reporting exercise, together with the associated targets.

§ of this non-financial statement	Key performance indicator (KPI)	Achievement of 2024-25 objectives	2024-2025 Objectives	2025-2026 Objectives	Goals 2030
Goal 1: Continue to grow					
Ethics and human rights	Rate of employees exposed to corruption risks trained in business ethics and anti-corruption practices*	68,73%	70%	70%	
Customer satisfaction	Customer satisfaction rate*	94,2%	95%	93%	
Innovation	Number of employees trained in eco-design per year*	98	125	125	
Data protection and privacy	Subsidiaries that have passed the cyber maturity assessment	32%	100%	80%	
Subcontracting and suppliers	Ecovadis "Responsible Purchasing" score out of 100	81/100	80/100	82/100	
Subcontracting and suppliers	Rate of suppliers having signed the Responsible Purchasing Charter – Amount >400k€ - ICP 24-25 Rate of panel subcontractors who have signed the Responsible Procurement Code of Conduct – KPI 25-26	Not followed	40%	100%	
Goal 2: Cultivating our DNA					
Talent retention and attractiveness	Subsidiaries audited and labelled GPTW	100%	100%	100%	
Stimulating professional development	Training hours/employee	12,5	10 h/employee	7 hours/employee	
Health and Safety	Lost-time accidents	33	<90	<90	
Well-being at work	Employee satisfaction*	83%	80%	80%	
Employee Engagement / Meaning at Work	Employees aware of CSR	62,9%	80%	80%	
Diversity	Gender distribution of staff (F/M)	30%/70%	30%/70%	30%/70%	
Diversity	Proportion of women in management bodies (Rixain Law)	67%	67%	67%	
Professional equality and non-discrimination – Promotion of female talent	Recruitment of women in the technical sector (computer engineering professions)	21,3%	21%	21%	
Goal 3: To develop a sustainable digital world					
Climate change mitigation and adaptation	Gross GHG Emissions Scope 1 Gross GHG emissions Scope 2 – location-based Gross GHG Scope 2 emissions – market-based Gross GHG Emissions Scope 3 Total GHG emissions – location-based Total GHG emissions – market-based	Full scope 1, 2 & 3 for the group	Full scope 1, 2 & 3 for the group	Subject under construction for fiscal year 2025-26	SII France Scope 1 & 2: - 45% Scope 3: - 25%
Climate change mitigation and adaptation	7. Commuting	Complete data for the group	Complete data for the group	Subject under construction for fiscal year 2025-26	

Responsible digital technology	Raising employee awareness of responsible digital technology	49,6%	50%	50%	
	Purchases of eco-labelled PCs	85,9%	70%	70%	
	Purchases of eco-labelled screens	75,4%	70%	70%	
Sustainable use of resources/ Energy efficiency	Energy Consumed ICP 2024-25	+8%	-10%		
	Renewable Energy ICP 2025-26	25%		30%	
Philanthropic commitment	Amount allocated to ICP associations/charities 2024-25	346,6k€			
	Number of major partnerships with ICP associations 2025-26		245k€	4	

*KPI on the SII France perimeter

A recognised CSR approach

Ecovadis



For many years, SII Group has assessed its CSR practices using the EcoVadis evaluation. EcoVadis CSR assessment methodology is based on international CSR standards, including the Global Reporting Initiative, the United Nations Global compact, and ISO 26000.

The Group's CSR performance was rewarded once again in 2025, with:

- a score of 83/100,
- maintained "advanced" CSR performance,
- been awarded a PLATINIUM medal.

This award is further confirmation that the Group is among the top 1% of the best rated companies in the #IT sector.

Great place To Work



The GPTW approach has been amplified through SII Group, We have grown from 15 to 16 certified entities: SII Germany (2 entities), SII Belgium, SII Canada, SII Chile, SII Colombia, SII Spain, SII France, SII India, SII Morocco, SII Netherlands, SII Poland, SII Czech Republic, SII Romania, SII United-Kingdom and SII Switzerland have obtained "Great Place to Work" certification, this label is granted to companies which offer great working conditions.

CDP



SII Group participates in the CDP assessment in order to be able to communicate and make transparent its data related to climate change. The group is rated C on the Climate Change and Water Security assessment

Pro-Bike employer



The Atlantic branch of SII France is labeled Employer Pro-Vélo and obtains the silver medal for his commitment to providing a welcoming workplace for cycle workers with dedicated facilities, a referent person, training, management of risks, etc.

3.2. Goal 1: Continue to grow

SII Group strives to offer its customers a response tailored to their needs in terms of deadlines, quality and cost. This consideration for SII Group's customers is the basis for sustainable performance and a relationship of trust with them.

This involves managing the following 4 extra-financial risks:

- Responsible development;
- Fair practices and relations with stakeholders;
- Innovation;
- Asset protection and confidentiality.

3.2.1. Ethics and human rights

[GRI 2-23]; [GRI 2-25]; [GRI 2-26]; [GRI 406-1]; [GRI 407-1]; [GRI 408-1]; [GRI 409-1]

The regulatory context concerning business ethics and relations with stakeholders is constantly evolving. It is essential for SII Group to comply with regulations on these subjects. SII is keen to maintain a solid framework of trust with its customers, employees and partners. This is why SII Group structures its management around four key values, which symbolise and illustrate its commitment to its stakeholders, and implement ethical practices in order to guarantee sustainable and profitable development for all.

SII values

SII Group's corporate culture is structured around 4 essential values that define its responsibility towards all its stakeholders. These are commitment, accountability, transparency, trust, quality and professionalism.

Commitment and accountability

Each employee has the resources and responsibilities of his or her position. Feedback and commercial or operational suggestions are valued and encouraged. This culture of commitment implies acceptance of the right to experiment and the right to make mistakes.

Transparency

Information about the company's operations is communicated to employees, shareholders and customers in a way that is honest, rapid, exhaustive and comprehensible. Results, trends, objectives and agency operations are not considered "trade secrets".

Trust

At SII, trust is given a priori, it is the basis of internal relations. This way of working has a counterpart: the constant demand for quality and the employee's commitment to the company's project and culture.

Quality and professionalism

These are the historic values of a company founded by engineers from the technical world. Although the company has added a commercial dimension over the years, these original values remain paramount.

Ethical governance

[GRI 205-1]; [GRI 205-2]; [GRI 205-3]; [GRI 206]

The development and conduct of business within SII are based on principles of integrity, exemplarity and transparency. The Group is committed to promoting irreproachable ethics in the conduct of its business in all the territories in which it operates. To this end, the Group is committed to ensuring exemplary governance, promoting a responsible business model, ensuring regulatory compliance and fiscal responsibility, promoting transparency, and respecting competition law and human rights.

In accordance with Law 2016-1691 of December 9, 2016 on transparency and the fight against corruption, known as the Sapin II Law, the Group has undertaken to strengthen its internal procedures and deploy measures to prevent and detect corruption in a desire to be transparent and exemplary in this area. SII Group is uncompromising when it comes to corruption: no form of corruption is tolerated. To this end, the Group has developed a robust ethics policy based on the 8 measures prescribed by the Sapin II Law.

Overview of the IIC ethics policy

Ethics Committee

SII Group's Ethics Committee is the body in charge of steering SII's ethical approach. This committee is made up of three members, one of whom is an external and independent member. The Chairman of the Management Board chairs the Ethics Committee. Its missions are as follows:

- to examine and deal with reports from external and occasional employees and collaborators, as well as situations referred to it by stakeholders, under conditions that guarantee confidentiality;
- To follow regulatory, jurisprudential and normative developments,

- ensuring that SII Group's ethical approach is disseminated to the ethics referents in each subsidiary;
- monitoring the application of SII Group's ethics policy in France and in the subsidiaries via the local Ethics Committees present in each subsidiary;
- inform any entity of SII Group about compliance with SII Group's ethical principles and the implementation of SII Group's ethical policy;
- ensure that employees are trained or made aware of the SII ethics policy.

Ethical actions

Ethics charter

The SII Ethics Charter is the reference document formalising the ethical approach of SII and its stakeholders (internal and external). It complements the SII Internal Regulations (in France) for all employees. It does not replace the laws and regulations applicable in the countries where SII Group operates.

Code of conduct

The SII Code of Conduct sets out the rules of good professional conduct within SII. It complements the SII Ethics Charter and the Internal Regulations (In France).

Anti-corruption code of conduct

The Anti-Corruption Code of Conduct sets out the fundamental rules and principles for good business practice. This guide is a thematic version of the SII Ethics Charter, designed to provide references and practical advice to help employees deal with high-risk situations.

Gift policy

The SII gift policy sets out the principles to be respected in terms of gifts in order to be in line with the business ethics that SII intends to conduct. It applies to:

- gifts given and received;
- gifts given both internally and externally.

The application of this policy is formalised through:

- a declaration form for any gifts offered / received
- where applicable, a form requesting a derogation from the gift policy.

Responsible Purchasing Charter

By signing our Responsible Purchasing Charter, our suppliers and subcontractors undertake, in their dealings with SII, their customers and their own suppliers, to behave fairly and ethically in accordance with the basic principles of sustainable development. Our Charter was revised in 2022 to better reflect our environmental, social and ethical commitments.

In line with this approach, CSR audits of our subcontractors and dedicated questionnaires have been introduced.

In addition, some of our subsidiaries have a health and safety policy that covers their subcontractors.

Finally, SII has recently started to track the signatures of the Responsible Purchasing charter.

RESPONSIBLE PURCHASING CHARTER

By signing our Responsible Purchasing Charter, suppliers and subcontractors undertake to respect fair and ethical behaviour in accordance with the basic principles of sustainable development. Our Charter was revised in 2022 to better reflect our environmental, social and ethical commitments.

In line with this approach, audits of our subcontractors on CSR issues have been set up as well as dedicated questionnaires.

In addition, some of our subsidiaries have a health and safety policy that covers their subcontractors.

Finally, SII has recently started to monitor the signing of the Responsible Purchasing Charter.

Ethics alert system

As part of its ethics policy and in compliance with the Sapin II Act, SII Group has set up a whistleblowing system. This is a secure external platform designed to receive, in complete confidentiality, all reports of facts and/or behaviour contrary to the ethics policy (including attempts). This platform is also a means of exchanging information with the members of the Group Ethics Committee in charge of ethical issues within SII Group.

Corruption risk mapping

SII Group has drawn up a corruption risk map in order to identify and prioritise corruption risks according to SII's specific characteristics (activities, geographical sectors, etc.). The risks identified are subject to control measures. This map is reviewed annually as part of the Group's overall risk review.

Procedure for assessing third parties

In order to secure our business relationship and get to know our partners better, we have drawn up a questionnaire to assess the business ethics of our third parties. This questionnaire is sent to our third parties on a sample basis.

Accounting control procedures

SII Group has adapted its accounting control procedures to take account of legal requirements on the prevention of corruption.

Disciplinary system

The disciplinary system applicable to non-compliance with the principles of the Group's ethics policy is set out in the

Internal Regulations (in France).

Internal control and assessment system

The internal control and evaluation system makes it possible to monitor the effectiveness of measures, identify

Training and awareness programmes

SII Group has set up a training programme for employees most exposed to the risk of corruption. With regard to SII's activities, the target population for this notion of "employees most at risk" is all SII employees who are required to carry out purchasing or sales transactions with third parties on a frequent basis, and/or for significant amounts. These employees are required to attend training

discrepancies and define actions to prevent corruption. It is based on the annual review of the corruption risk map.

sessions. At the same time, an awareness raising programme has been set up to inform all SII employees, whatever their activities within the Group, of the ethics policy. This awareness raising system takes the form of regular communications on ethical issues, raising awareness of the Group's ethics policy among new recruits, and a dedicated e-learning programme accessible to all.

3.2.2. Human rights

Given its international context, SII Group pays the utmost attention to respect for fundamental human rights and reiterates its commitment to respect for human rights and health and safety at work.

This commitment includes:

- the prohibition of the use of child labour and forced labour, as well as any degrading or inhuman treatment;
- the fight against discrimination;
- respect for privacy and freedom of association.

In addition, SII Group recognises the principles set out in the Universal Declaration of Human Rights; international conventions relating to fundamental human rights; international core labour standards, as defined by the ILO Declaration; other applicable international labour standards (ILO Conventions).

SII is also committed to respecting the Guiding Principles on Business and Human Rights:

- Principle 11. Businesses should respect human rights. This means that they should avoid undermining the human rights of others and address negative human rights impacts in which they have a stake.
- Principle 12. The corporate responsibility to respect human rights relates to internationally recognised human rights - that is, at a minimum, those set out in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work.
- Principle 13. The responsibility to respect human rights requires that companies:
 - a) that they avoid having negative impacts on human rights or contributing to them through their own activities, and that they remedy such impacts when they occur;
 - b) that they endeavour to prevent or mitigate negative impacts on human rights that are directly linked to their activities, products or services through their commercial relations, even if they have not contributed to these impacts.

- Principle 14. The corporate responsibility to respect human rights applies to all enterprises regardless of their size, sector, operating environment, ownership or structure. However, the scope and complexity of the ways in which companies fulfil this responsibility may vary according to these factors and the severity of the adverse human rights impacts.
- Principle 15. To fulfil their responsibility to respect human rights, companies should have in place policies and procedures appropriate to their size and circumstances, including:
 - a) political commitment to fulfil their responsibility to respect human rights;
 - b) a human rights due diligence process to identify, prevent and mitigate their human rights impacts and report on how they are addressing them;
 - c) procedures to remedy any negative impact on human rights that they may have or to which they contribute.
- Principle 16. In order to anchor their responsibility to respect human rights, companies should formulate their commitment to fulfil this responsibility in a statement of principles which:
 - a) is approved at the highest level of the company ;
 - b) is established using the appropriate internal and/or external skills;
 - c) states what the company expects of employees, business partners and other parties directly involved in its activities, products and services in the area of human rights;
- Principle 17. In order to identify, prevent and mitigate human rights impacts and report on how they are being addressed, companies should conduct human rights due diligence. This process should include assessing actual and potential human rights impacts, consolidating and acting on findings, monitoring actions taken and reporting on how impacts are being addressed. Human rights due diligence:
 - a) should address adverse human rights impacts that the company may experience or contribute to through

- its own activities, or that may arise directly from its activities, products or services through its business relationships;
- b) will be more or less complex depending on the size of the business enterprise, the risk that it will have serious impacts on human rights, and the nature and scope of its activities;
 - c) should be exercised on an ongoing basis, given that human rights risks may change over time as the business enterprise's activities and operating environment evolve.
- Principle 18. To assess human rights risks, enterprises should identify and assess all actual or potential adverse human rights impacts in which they may have a stake either through their own activities or through their business relationships. This process should:
 - a) use internal and/or independent external expertise in the field of human rights;
 - b) include meaningful consultation with groups and other stakeholders likely to be affected, depending on the size of the business and the nature and scope of the activity.
 - Principle 19. In order to prevent and mitigate adverse human rights impacts, companies should consider the results of their impact assessments across the full range of relevant internal functions and processes and take appropriate action:
 - a) For this to be effective, the following two conditions must be met:
 - (i) responsibility for addressing these impacts is assigned to the appropriate level and function within the business;
 - (ii) the internal decision-making process, budget allocations and control processes allow effective measures to be taken against these impacts ;
 - b) the measures to be taken will vary according to:
 - (i) that the business causes or contributes to the negative impact, or is involved only because the impact is directly linked to its operations, products or services through a commercial relationship;
 - (ii) that it has a greater or lesser margin of manoeuvre to combat the negative impact.
 - Principle 20. To verify that adverse human rights impacts are being addressed, companies should monitor the effectiveness of the measures they have taken. This monitoring should:
 - a) be based on appropriate qualitative and quantitative indicators;
 - b) draw on assessments from both internal and external sources, including the stakeholders concerned.
 - Principle 21. To report on how they are addressing their human rights impacts, companies should be prepared to disclose externally, particularly when concerns are raised by or on behalf of affected stakeholders. Companies whose activities or operating environments present risks of serious human rights impacts should formally disclose how they are addressing them. In all cases, communications should:
 - a) be conducted in a manner and with a frequency commensurate with the company's human rights impacts and be easily accessible to the audiences for whom they are intended;
 - b) provide sufficient information to assess the effectiveness of the measures taken by a company to address the specific human rights impact;
 - c) avoid, in turn, presenting risks to the actors and personnel concerned, without prejudice to legitimate business confidentiality requirements.
 - Principle 22. Where companies determine that they have caused or contributed to adverse impacts, they should provide or cooperate in the provision of remediation through legitimate procedures.
 - Principle 23. In all contexts, companies should:
 - a) comply with all applicable laws and respect internationally recognised human rights, wherever they operate;
 - b) seek ways of honouring internationally recognised human rights principles when faced with conflicting obligations;
 - c) counter the risk of committing or contributing to gross human rights violations from the point of view of respect for the rule of law wherever they operate.
 - Principle 24. Where it is necessary to prioritise actions to address potential adverse human rights impacts, companies should first prevent and mitigate the most serious human rights impacts or those that would be irreparably harmed by delaying action.
 - Principle 25. As part of their obligation to protect against human rights abuses by business enterprises, States shall take appropriate steps to ensure, through judicial, administrative, legislative or other means, that when such abuses occur within their territory and/or jurisdiction, affected parties have access to an effective remedy.
 - Principle 26. States should take appropriate measures to ensure the effectiveness of domestic judicial mechanisms in addressing corporate-related human rights abuses, including by considering ways to reduce legal, practical and other obstacles that might lead to denial of access to remedy.
 - Principle 27. States should provide effective and appropriate non-judicial grievance mechanisms, in addition to judicial mechanisms, as part of a comprehensive state system of redress for corporate-related human rights abuses.
 - Principle 28. States should consider ways to facilitate access to effective state grievance mechanisms that address corporate-related human rights abuses.
 - Principle 29. In order to address complaints promptly and remedy them directly, companies should establish or participate in grievance mechanisms at the operational level for individuals and communities who may be adversely affected.

- Principle 30. Sectoral, multi-stakeholder and other joint initiatives that are based on respect for human rights standards should ensure that effective grievance mechanisms are available.
- Principle 31. To ensure their effectiveness, non-judicial grievance mechanisms, whether or not under State control, should be:
 - a) legitimate: they command the confidence of the stakeholder groups they address and are accountable for the smooth running of complaints procedures;
 - b) accessible: they are communicated to all the stakeholder groups for which they are intended and provide sufficient assistance to those who face particular barriers to access;
 - c) predictable: they provide for a clearly established procedure with an indicative timetable for each stage, and a precise description of the types of procedures and outcomes available and the means of monitoring implementation;
 - (d) fair: they shall endeavour to ensure that aggrieved parties have reasonable access to the sources of

- information, advice and expertise necessary to pursue a grievance procedure in a fair, informed and compliant manner;
- e) transparent: they keep claimants informed of the course of the procedure and provide sufficient information on the capacity of the mechanism to generate confidence in its effectiveness and to respond to all the public interests at stake;
- f) compatible with rights: they shall ensure that the outcome of appeals and redress measures are compatible with internationally recognised human rights;
- g) a source of continuous learning: they draw on relevant measurements to learn lessons that can improve the mechanism and prevent future claims and breaches. Operational level mechanisms should also be;
- h) based on participation and dialogue: consulting the stakeholder groups they address on their design and outcomes, with an emphasis on dialogue about how to investigate and resolve complaints.

RISK		ETHICS & HUMAN RIGHTS				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Business ethics	SII Ethics Charter and SII Code of Conduct	Percentage of employees exposed to corruption risks trained in business ethics and anti-corruption practices	%	NA	67,14*	68,73*
		Employees made aware of SII's Ethics policy	%	95,2	75,9	71,5*
		EcoVadis "Business Ethics" score out of 100	Score	70	70	77

Key Performance Indicator (KPI)

* Indicator based on SII France.

** Indicator established on the Group scope, excluding Metanext and SII Netherlands.

3.2.3. Our long-term business relationships

For SII Group, sustainable development goes hand in hand with lasting customer satisfaction. The development of customer relations is based on an organisation and tools that validate its relevance over time. SII Group's determination to place its customers at the heart of its concerns is illustrated by its referencing policy and by the history and recurrence of this relationship.

The extra-financial "responsible development" risk is managed through four challenges:

- Customer satisfaction: maintaining customer satisfaction and loyalty by developing relationships based on trust;
- Subcontractors and suppliers: preserving the chain of trust with regard to our subcontractors and suppliers. Use suppliers and service providers who meet our corporate responsibility requirements;
- Competitiveness and brand image: ensuring the solidity of our business and financial model, retaining existing

businesses, continuing to develop our activities, penetrating new markets, expanding our customer portfolio, diversifying our activities, remaining competitive;

- International development: conquering new territories and supporting our existing customers in their international expansion.

Tax liability

In line with this international development, SII Group is committed to adopting tax practices that comply with local laws and regulations in the countries where it operates.

None of the Group's locations are designed to optimise tax efficiency; our strategy of supporting our customers is the only reason to invest in new geographical territories.

Given its size, and despite the low level of intra-group transactions, the Group has introduced a transfer pricing policy designed to ensure that the operating margin is fairly distributed between the various entities that make up SII Group.

In addition, SII applies the highest level of tax transparency to all its transactions with third parties. As a result, each transaction is taxed directly in the country in which it takes place.

Finally, SII Group is not based in a country classified as a "tax haven" by the French national authorities.

Customer satisfaction

Since 1992, SII Group has been committed to a rigorous, demanding and sustainable quality approach, focused on customer satisfaction. This strategy is based on a solid regulatory framework (ISO 9001, EN 9100, ISO 27001, ISO 14001, ISO 20000, PASSI), guaranteeing quality, secure, reliable services that comply with international standards. The approach deployed is both structured and collaborative, combining technological expertise, open innovation and continuous improvement. Thanks to an in-depth knowledge of customer expectations, actions are oriented towards efficient, explainable, ethical and high value-added services. All of this contributes to strengthening an authentic, transparent and sustainable relationship, driven by a collective dynamic and an environmental, human and sovereign commitment.

This normative framework is divided into six main areas:

- **Guarantee of operational excellence:** each project meets high quality standards, strengthening the trust of customers and partners.
- **Employee empowerment:** a clear and demanding framework promotes individual and collective commitment to the success of projects.
- **Optimization of project management:** early detection of anomalies and complete documentation facilitate management and implementation.
- **Focus on customer satisfaction:** regular surveys and targeted analyses make it possible to anticipate and respond precisely to expectations.
- **Enhancement of the SII brand:** the promotion of quality commitments and the dissemination of exemplary achievements consolidate the Group's reputation.
- **Transparency of commercial communications:** authenticity and sincerity guaranteed to establish a lasting relationship of trust.

SII subsidiaries get involved:

SII Group's subsidiaries play a crucial role in the implementation of its quality and CSR approach, in particular through:

- **Customer satisfaction surveys:** All subsidiaries regularly conduct satisfaction surveys to understand and meet customer expectations.

- **Customer complaint management:** A dedicated customer complaint management process has been implemented across all subsidiaries to efficiently process returns and continuously improve services.
- **ISO 9001 certifications:** In France, 10 agencies as well as the head office are ISO 9001 certified, attesting to a quality management system. Some subsidiaries are also eligible: SII Technologies, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Netherlands, SII Poland, SII Czech Republic, SII Romania, SII Canada, SII Switzerland, SII Italy, SII Ukraine and SII UK.
- **EN 9100 certifications:** The agencies concerned with the ASD (Aeronautics, Space, Defense) field in France, as well as the subsidiaries SII Deutschland, SII Canada, SII India, SII Netherlands, SII Spain and SII UK are EN 9100 certified, attesting to compliance with the specific requirements of the aeronautics industry.
- **ISO 27001 and ISO 14001 certifications:** SII has also achieved ISO 27001 certifications for information security (see section 2.3.5.1.) and ISO 14001 for environmental management (see section 4.4.), demonstrating its commitment to data protection and environmental sustainability in a large part of its agencies.
- **ISO 20000 certification:** the SII subsidiary located in Spain is ISO 20000 certified, testifying to the quality of its Information Technology management systems.
- **PASSI certification:** The Velizy site (Ile-de-France agency) is certified "Information Systems Security Audit Providers" (PASSI)

Innovation

As a key driver of SII's performance, innovation is an integral part of the Group's activities, making it a "technology partner". Our employees are mobilised on a daily basis to support the Group's customers in their digital and environmental transitions.

SII Research aims to respond to the technological challenges facing our society by implementing innovative R&D projects that strengthen SII's expertise and give meaning to our work. SII Research federates its innovative projects within internal centres and laboratories spread across the agencies.

Some of these projects are linked by major industrial players and supported by the government to develop the competitiveness and excellence of our companies.

Through this unit, the Group highlights SII's expertise, invests in new technologies, promotes the know-how of its consultants and enhances its offerings. "SII Research structures all of the Group's R&D activities, including the management of internal and collaborative R&D projects, technology watch and intellectual property management.

Our research and innovation activities are driven by three objectives:

- Anticipating tomorrow's technologies;
- Coordinating R&D projects;
- Suggest ways of exploiting our value propositions.

SII Research is organised into 2 international divisions:

- Transport of the future: developing eco-responsible, accessible and autonomous transport systems
- Futur city: building more sustainable, intelligent and inclusive cities

These divisions use the following technologies and areas of activity:

- AI and Data Science
- Modelling and simulation
- Embedded software
- IT

Artificial intelligence

Artificial intelligence is seen by SII as a major technological opportunity, provided that it is put at the service of people, positive impact and ethical control. The company's vision is that of a trusted player in the implementation of responsible, useful and sustainable AI.

The preferred approach is based on augmented, non-substitute AI that unlocks human potential, optimizes business processes and opens the way to new services with high added value. Customer support goes beyond technology adoption to include the cultural, organizational, and ethical transformation that AI implies.

SII's positioning is distinguished by a desire to ask the right questions: transparency of algorithms, data sovereignty, reduction of the carbon footprint, digital inclusion. All the solutions developed are part of an explainable, responsible and useful use logic.

Making AI a lever for collective progress, controlled and human-centric, is fully in line with the vision of sustainable and shared digital technology.

In this perspective, the signing by the Group of the AI Pact, a European initiative in favour of ethical, transparent and fundamental rights-respecting AI, marks a key step in its commitment. This action is part of a dynamic of active contribution to the regulation and governance of AI, in line with the work of the European Commission on the AI Act and the reflections carried out by Numeum, of which SII is an active member.

The Group's strategy is also based on a co-innovation approach with customers, who are involved from the early stages of projects. This collaboration aims to develop tailor-made solutions, in line with business challenges. To this end, a specific AI offer has been designed, structured around concrete use cases, technological demonstrators and adapted support pathways.

Among the tools deployed is Copilot, an assistant based on generative AI, a lever for productivity and the transformation of uses. Support is provided to facilitate the

integration of these tools and their appropriation by end users. At the same time, an internal training program helps to strengthen the skills of employees and promote a collective increase in expertise.

The industrialization of AI projects is a central pillar, supported by robust methodologies ensuring the quality, security and scalability of solutions, from proof of concept to production. This approach benefits from strategic partnerships with Microsoft and AWS, allowing access to the latest technological innovations in a rich and dynamic ecosystem.

The company actively contributes to professional events and conferences, where feedback and perspectives on AI are shared. SII is also involved in regional ecosystems, through collaborations with clusters, universities and start-ups, in a logic of open innovation and territorial development.

Finally, work is being carried out on the impact measurement of AI systems (AIS), integrating performance, ethics and sustainability indicators. This approach aims to ensure that the technologies deployed create value while respecting the principles of social responsibility.

SII subsidiaries get involved:

- Innovation challenges and ideation workshops are offered to engineers and our partners to create our future projects together.
- In France, the Assisted Validation Testing project has been launched with the aim of defining areas for improving and validating software using AI and validation assistants.
- SII France has also launched the "FANS4ALL" technology project to help people with disabilities. The aim is to help people with disabilities to pilot an aircraft and to understand the interfaces adapted for them.

Every year, SII France organises TransformesDay, a TECH event for and with the region's decision-makers, organised around sharing and exchanging experiences and visions.

SII's objective is to accelerate our decision-making, affirm our trajectories and better manage our transformations. To achieve this, SII is calling on the group's experts, as well as its customers, to offer conferences on Artificial Intelligence, industrialisation, testing and agility.

Afterwards, round-table discussions allow participants to explore these issues in greater depth, encouraging discussion, collective reflection and the discovery of each other's approaches.

The event was also an opportunity to announce the launch of the future R&D Lab at the SII Atlantique agency in Nantes. The aim of this Lab is to experiment and co-develop AI-related projects with SII Group customers.

RISK			INNOVATION			
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025

RISK		INNOVATION				
Research & Development	SII CSR strategy	Number of employees trained in eco-design per year	Number	NA	47*	98*

Key Performance Indicator (KPI)

*Indicator established on the SII France perimeter. The scope of the training has been extended to all developers and architects of SII France, whereas in the previous year the scope of training was only for R&D developers and architects

Asset protection and confidentiality

Protecting assets and respecting confidentiality are essential to maintaining trust, a major value of SII Group. This risk is managed through 2 extra-financial challenges:

- Data protection and confidentiality: ensuring the protection of confidential information and personal data of employees and external stakeholders (customers, suppliers, etc.);
- Asset protection: ensuring the protection of the Group's tangible assets (equipment and material goods) and intangible assets (human capital, know-how, projects, brand image), as well as respect for the intellectual property of customers and the Group.

Data protection and confidentiality

[GRI 418-1]

Information security

The security of information, whether dematerialised or not, whether it belongs to SII Group, to employees or to customers, involves a number of different issues:

- A national issue: government ministries entrust the Group with sensitive projects, where a security failure would be detrimental to France;
- Industrial issues: SII works with strategic data and industrial secrets that are vital to its customers' business;
- Legal issues: the Group is contractually committed to keeping confidential the data, processes, tools and know-how belonging to its customers or that the Group designs for them;
- Financial: through the loss of customers or the application of penalties if the group does not meet the requirements;
- Personal life: through the application of the General Data Protection Regulation (personal data);
- Brand image: managing the Group's information security contributes to the trust that customers place in us.

Over the years, the Group has incorporated into its practices, its Information Security Policy and its Information Security Management System, the processes and procedures needed to satisfy its own requirements in terms of information security, as well as those of its customers, such as confidentiality agreements, an encryption procedure and an Export Control process.

A new DSSI organization

Strengthening the Information Systems Security (ISS) workforce has been a strategic priority for SII Group, in order to meet its growing needs in terms of digital protection and the sustained demand of its customers with regard to their regulatory requirements.

The emphasis is on expertise, certification, a dynamic approach and a continuous focus on information security and adaptation to current challenges. This new, robust and constantly evolving information security organization responds to customer needs and the challenges of the digital world.

The ISS is led by the Group CISO (Information Systems Security Manager) and is represented locally by several CISOs and Cybersecurity referents.

Towards a Secure Digital Transformation

SII Group is launching its transformation in order to meet the requirements of its customers as closely as possible.

It is fully in line with the dynamic of evolution towards efficient and secure digital solutions. The adoption of Microsoft 365 represents a significant step in its own digital transformation.

The effectiveness of collaboration and communication tools is essential to streamline exchanges between teams, to centralize information and to promote collaborative work, including remotely.

This increased agility is essential to meet customer needs and to maintain the Group's competitiveness in an ever-changing market that clearly preserves its objective of ensuring the confidentiality, availability and integrity of its customers' data and assets.

Business Continuity and Crisis Management

Business continuity and crisis management for SII Group are fundamental aspects to ensure the resilience and sustainability of SII Group in the face of unforeseen events or crisis situations.

As a major player and partner of many companies, it was crucial for SII to guarantee the continuity of its own operations and those of its customers.

The integration of the specificities of the ISO 27001 standard into its quality processes also highlights the importance given to information security, a crucial aspect of business continuity in the digital age for the company.

Several of the Group's entities are ISO 27001 certified: SII France, SII Spain, SII Colombia, SII Morocco, SII Poland and SII Romania.

SII Deutschland, SII Technologies, SII Poland and SII Romania are TISAX certified.

General Data Protection Regulation (GDPR)

As a company in the digital sector, compliance with the General Data Protection Regulation (GDPR) is essential for SII Group.

As well as complying with its legal obligations with regard to the processing of personal data carried out internally and concerning its employees, it is also essential for its customers to be able to rely on a trusted technology partner.

The RGPD is also an opportunity to demonstrate our strong commitment to the subject and to send a positive message about our level of IT security. Compliance with the RGPD is steered at SII by the Data Protection Officer (DPO) team, which is responsible for internal compliance and relies on a network of focal points in the SII branches.

Raising awareness of data protection issues is included in employee training programmes.

Our European subsidiaries are also subject to the RGPD and are taking the appropriate steps to ensure compliance.

Awareness-raising and training

Awareness and training are essential pillars to strengthen the safety culture and the effectiveness of the teams in the services delivered to our customers.

Through MooCs or E-learning sessions, the training aims to equip teams with the knowledge and technical skills to excel in their respective fields, integrating security as an essential component.

Depending on their role, employees follow appropriate awareness or training sessions (initial awareness, training dedicated to secure development, etc.) The content of the sessions focuses on best practices and rules of behavior to adopt in terms of information security.

The objectives of awareness and training are numerous such as Office Automation, Cybersecurity, Software Development, DevOps, Project Management, Infrastructure, Artificial Intelligence, DBMS and Big Data.

RISK		ASSET PROTECTION AND PRIVACY				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Data protection and confidentiality	SII	Iso 27001 certified entities	Number	33	26	32
	Information Security Policy and SII IT Charter	Subsidiaries that have passed the cyber maturity assessment	%	N/A	N/A	32
		Safety audits (internal / external)	Number	12*	12*	15*
				25		78**

Key Performance Indicator (KPI)

* Indicator based on SII France.

** Indicator established on the Group scope, excluding Metanext and SII Netherlands.

Sub-contractors and suppliers

[GRI 308-1]; GRI 308-2]

SII makes moderate use of subcontractors in situations where the skills are not available in-house or do not correspond to the profile sought. This is also the case if these profiles do not meet the Group's employability criteria.

SII is a signatory of the inter-company charter, drawn up by the French Credit Mediation Service and the French Association of Managers and Buyers (CDAF), which advocates a progressive approach to suppliers, particularly small and medium-sized enterprises (SMEs).

By signing this charter, SII undertakes to exercise its responsibility within a framework of mutual trust with its suppliers.

SII Group has set up a specific process for managing subcontractors and suppliers. In addition to quality requirements, the selection of suppliers includes financial, social and environmental criteria. All contracts include social and environmental clauses. Similarly, by signing the Responsible Purchasing Charter, subcontractors and

suppliers undertake, in their relations with SII, their customers and their own suppliers, to respect fair and ethical behaviour in line with the basic principles of sustainable development. The Group's subcontractors and suppliers are continuously monitored through audits and evaluations that include social and environmental criteria.

SII adopts a purchasing policy that favours the selection of suppliers and subcontractors who are committed to a responsible approach and who meet social and environmental criteria:

- the choice of suppliers who promote the integration of disabled people into the workforce (e.g. surface and maintenance technicians), including services during working hours;
- preference for "eco-responsible" purchases: recycled, recyclable, organic, fair trade or labelled when the cost is economically bearable. This mainly concerns purchases of consumables (Ecolabel paper), cleaning services (local suppliers using environmentally-friendly products),

goodies and electrical/IT equipment (TCO-Certified or EPEAT Gold or Silver ecolabels).

Subsidiaries SII Romania, SII Deutschland, SII Technologies, SII Spain, SII Belgium, SII Colombia, SII Spain, SII India, SII Poland and SII UK have deployed similar approaches to promote responsible purchasing.

SII subsidiaries get involved:

RISK		RESPONSIBLE DEVELOPMENT				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Customer satisfaction	SII Management Policy	Average customer satisfaction score	Score out of 20	15.0*	16.4*	16,55*
		Customer satisfaction rate	%	97.1*	95.5*	94,2
		ISO 9001 certified entities	%	100	74	89
		EN 9100 certified entities	%	40	37	37
Sub-contractors and suppliers	SII Management Policy and SII Responsible Purchasing Charter	Amount of subcontracting	€000	41,123*	46,010*	48 704*
		% subcontracting*	% of sales	9.6*	10.5*	11*
		Interim value*	€000	368*	383*	345*
		EcoVadis “Responsible Purchasing” score out of 100	Score	80	80	81
		Rate of suppliers having signed the Responsible Purchasing Charter – Amount >400k€	%	N/A	N/A	Not followed

Key Performance Indicator (KPI)

* Indicator based on SII France perimeter

3.3. Goal 2: Cultivating our DNA

Wherever SII Group operates, social responsibility is of paramount importance.

This is based on four extra-financial risks that structure our human resources policy:

- talent management: the professional development of employees and the promotion of talent;

- working conditions and quality of life at work;
- employee relations: promoting constructive and innovative social dialogue;
- diversity and equal opportunities.

3.3.1. Talent management

[GRI 401-1]; [GR 401-2]; [GR 401-3]

Human resources management is a priority for the Group.

As a result, talent management risk is managed through 3 human resources issues:

- retaining and attracting talent: developing our ability to detect, attract and retain talent;
- offering stimulating career development: encouraging personal and professional development, making the most of talent, encouraging professional mobility, strengthening employability and developing social innovation;
- managing current and future skills: anticipating changes in professions and skills to respond proactively to customer needs.

Retaining and attracting talent

[GRI 401-2]

Recruitment policy

In order to provide concrete solutions to employment issues on our own scale, to maintain our growth and to meet new challenges, SII Group is adopting a recruitment policy based essentially on open-ended contracts.

Future employees are selected after a rigorous process based on their technical skills, their ability to work in the service sector and their commitment to the company's culture. These recruitments are used to replace departures as well as to ensure the Group's development. In this context, the Group's recruitment process is based on an annual plan, with monitoring and assessment of recruitment carried out to measure the effectiveness of the process.

The recruitment process at SII consists of:

- identify recruitment needs and draw up the annual plan;
- carry out a recruitment campaign;
- evaluate recruitment actions and draw up an annual report.

The recruitment process applies to all new hires, whether on permanent or fixed-term contracts, work-study contracts, internships or temporary assignments.

This recruitment process is regularly audited internally and externally as part of our ISO 9001, ISO 14001 and ISO 27001 certifications.

SII subsidiaries get involved:

To support its recruitment policy, SII organises recruitment events at our agencies and sites in France, with events, project demonstrations, HR and manager meetings and expert presentations.

Young talent

SII Group continues to develop its partnerships with schools and universities and its presence at recruitment fairs and forums. These initiatives enable us to open up our recruitment to a large number of young graduates. By placing its trust in them, the Group is keen to help them as much as possible in launching their careers. SII encourages the integration of trainees and apprentices in France and abroad, both for training purposes and for recruitment purposes. The vast majority of work-study contracts or internship agreements are followed by an offer of employment.

SII subsidiaries get involved:

To listen to our talents and to ensure the sustainability of our activities, it is necessary to measure the satisfaction rate. SII France renews an anonymous satisfaction survey of our trainees every year.

SII also involves partner schools and universities in its R&D projects to introduce its professions and allow future talents to take a first step in the industrial world. To present the group's activities, promote technical training and digital jobs, our subsidiaries, including SII Poland, are increasing their interventions in schools and universities. On the other hand, SII Poland sponsors the PWR Racing Science Club, which operates at the Wrocław University of Technology with the aim of raising awareness of the group's professions and cultivating innovation. Finally, in cooperation with the local organization "Youth in Lodz", SII Poland is financing the scholarship of a student at the Technical University of Lodz. He acts as an ambassador for SII Group and promotes the group's activities.

Employer Brand "LET'S TECH TOGETHER"

This year, SII is launching its new employer brand: "Let's Tech Together". This employer signature reinforces our commitment to build, together, an ambitious and humane technological future. It reflects the company's core values – innovation, commitment, inclusion – and is aimed at both current employees and future talent.

Let's Tech Together embodies SII's ambition: to dare, commit and innovate collectively.

- LET'S: invitation to act together, encourage individual initiative.
- TECH: innovation driver to create high-impact technological solutions (decarbonization, inclusion, digital transformation).
- TOGETHER: valuing the collective, diversity and inclusivity.

This change of identity accompanies SII's evolution into a more technological, diverse and collaborative company.



Cooptation

Cooptation is an important recruitment tool, accounting for 15% of all new recruits. Each co-opter is thanked on a basis defined by his or her agency.

SII subsidiaries get involved:

In France, for the 2023-2024 financial year, there were 153 recruitments by co-optation.

Co-optation is also practiced and valued in the rest of the subsidiaries such as SII Poland, SII Deutschland, SII Canada, SII India, SII Romania, SII Belgium, SII Colombia, SII Chile, SII Spain, SII Czech Republic, SII Switzerland, SII Morocco, SII USA and SII UK.

Remuneration

The remuneration policy is composed, for the vast majority of employees, of fixed salaries systematically above the minimum wage agreements. Remuneration is linked to competence, level of qualification, level of responsibility and individual performance. They are based on a principle of equity by maintaining equal pay between women and men. Transparency of salary changes is ensured within the framework of the mandatory annual negotiations.

SII staff (in France) receive, in addition to their fixed salary:

- a vacation bonus under the terms of the collective agreement,
- a contribution from the company to the costs of meals at the employee's place of work.

In order to encourage individual and collective performance, some employees benefit from a variable compensation system: branch managers, sales managers,

human resources teams, community leaders, consultants; i.e. a large part of the employees.

In addition to bonuses relating to the legal or contractual framework such as on-call bonuses or staggered working bonuses, employees can also benefit from so-called "exceptional" bonuses, including those relating to co-optation, recruitment or exceptional services.

Retaining talent

Within SII Group, the induction process is a key factor in building loyalty. That's why all our subsidiaries attach significant importance to the successful integration of their employees. It is essential for them to acquire the know-how and interpersonal skills they need to be fully integrated and involved within the group.

Within the Group, a number of initiatives have been organised in the various entities to facilitate integration by creating a special local relationship:

- induction days (face-to-face or distance learning), including, depending on the site, events, lunch and a tour of the premises, to facilitate induction and meetings, and to cultivate team spirit;
- New recruits' evening (games and meetings);
- specific exchange at the end of the first 100 days.

In addition to integration, the retention of the Group's talent is supported by two complementary measures: a stimulating career path and an optimal working environment.

SII subsidiaries get involved:

- In France, many initiatives are being put in place to promote the integration and retention of talent within the group. This dynamic is part of a broader will, shared on an international scale.
- In Colombia, for example, an onboarding process has been in place since 2023 to support new employees during their first six months. The aim is to ensure successful integration into the corporate culture and internal processes.
- In the same spirit, SII Poland has implemented the "Buddy Program", aimed at facilitating the reception of new talents while strengthening their sense of belonging to SII Group. For three months, a referent collaborator – the "Buddy" – accompanies the newcomers by playing the role of godfather/godmother, thus promoting the creation of lasting links.
- In October 2023, SII Spain also launched its own sponsorship program, designed to encourage mutual aid and sharing through special moments between old and new employees of the subsidiary.

Stimulating career development

[GRI 404-1]; [GRI 404-2]; [GRI 404-3]

Training

For SII, training is an essential component of the Group's talent management and development. It ensures that the company has the resources it needs to meet new challenges, while also supporting the professional and personal development of its employees.

The course has two main focuses:

- integrate new consultants by training them in the company's technical culture, particularly in integrated management systems;
- adapting, maintaining and developing the skills of all our staff, so that we can keep pace with new technologies and support our customers in their technological projects.

Every year, SII Group devotes a substantial amount of its payroll to training a very large proportion of its employees in a variety of fields (technical, management, languages, communication, personal development, etc.).

Individual skills development needs are identified through discussions between the employee and his/her line manager or HR adviser during annual and/or career interviews.

The training policy aims to:

- adapting people to workstations;
- helping people to progress and stay in work;
- developing skills.

The resources deployed combine :

- in-house training on cross-functional themes and Group processes;
- external training on specific technical topics;
- cross-functional training initiatives (languages, human capital development).

Most of our training courses are delivered externally by accredited organisations, and most of them lead to certification.

In addition, the Group is developing an in-house training offer tailored to the needs of our employees. This takes into account the different specificities of our customers. Trainers are identified from among the Group's talents and supported by dedicated training.

SII subsidiaries get involved:

- At SII France, a tool has been deployed within the branches to provide direct access to training. Any employee can now make a training request, which is processed directly by the training departments, offering responsiveness and efficiency. These requests are validated with management and implemented as quickly as possible. To complement the continuing professional training system, SII France is now relying on Digital Learning to develop an innovative learning experience and create a learning ecosystem.

- provision of a Learning Management System platform enabling employees to follow training courses and also to build modules with a view to sharing skills within the Group. Among other things, this model makes it possible to improve the quality of teaching and memorization processes.
- fitting out rooms dedicated to employee training ('Atelier SII).
- development of MOOCs (Massive Online Open Courses) offered as self-training tools to employees and paid for by certain agencies, as well as certifications taken as self-candidates.
- In France, other specific training initiatives are undertaken each year, such as:
 - Validation of Acquired Experience (VAE);
 - skills assessments;
 - professional training periods;
 - operational preparation for employment (POEI/POEC);
 - collective actions organised by the professional sector (ATLAS);
 - support for employees in their applications for CPF (Personal Training Account) training.

Skills and career management

Skills management is a major challenge, making it possible to guarantee skills and knowledge, ensure the longevity of the people involved, the reliability of assignments and thus ensure the right level of quality across the scope of services. The process implemented by the Group guarantees skills monitoring at 2 levels:

- at collective/company level: "generic" skills repository, management of gaps between needs and resources in the medium term; focus on occupations that are important for the company and focus on priority target groups.
- on an individual level: annual individual performance appraisals, professional interviews (employability, professionalisation, career development).

Individual skills development needs are identified through discussions between the employee and his/her line manager:

- their individual performance is assessed annually in a meeting with their manager. This meeting covers not only training but also the medium- and long-term development ambitions envisaged by both parties,
- professional interviews complete this system.

At Group level, we have introduced a policy of identifying and supporting high-potential employees by creating a group called "Leader For Tomorrow". The aim is to develop more sustained support through coaching, contribution to projects and reflection on the Group's development.

SII subsidiaries get involved:

- SII Poland has developed innovative tools for skills and career management: The "Job Changer process": allows employees to change project, position or client. This programme aims to enable employees to change career paths while remaining within SII Group.
- SII Poland continues to implement the "Workers Objectives" programme dedicated to the professional development of the Group's employees. Through this system, the aim is to support the process of assigning, monitoring and evaluating individual objectives for each employee.

Mobility

SII Group supports geographical and/or internal mobility. Indeed, SII's national and international positioning is an asset and an opportunity for employees to change region or country.

Within the Group, geographical and/or internal mobility is common practice and encouraged whenever possible.

A module accessible to all employees has been set up to enable them to express a desire for mobility within the Group. Each request is processed by the recruitment department. In addition, SII Group is a flexible structure: employees always have the opportunity, particularly during professional interviews, to express a desire for internal mobility.

RISK		TALENT MANAGEMENT				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Attracting and retaining talent	Recruitment process	Hiring				
		Hired on permanent contracts	Number	3,469	2,653	
		Hired on fixed-term contracts	Number	715	412	
		Trainees and work-placement students received	Number	319* 442	266*	
		Trainees and work placement students for whom a contract has been signed at the end of the internship or work placement	%	62* 58	55*	
		Departures				
		Resignations	Number	2,873	2,222	
		End of fixed-term contract	Number	164	195	
		Redundancies	Number	291	344	
		Other departures	Number	341	427	
		Employee initiated turnover	%	28.3	21.0	
		Net job creation				
		Net job creation	Number	659	-108	
		Remuneration				
		Average annual pay by status*	K€ executives K€ non-executives	43.101* 27.160*	44.156* 27.774*	
Amount of profit share*	K€	4,232	2,100			
% profit share	% average monthly salary	23	11			

RISK		TALENT MANAGEMENT				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Attracting and retaining talent	Recruitment process	Absenteeism				
		Average absenteeism rate	Germany	3.15	2.18	
			Belgium	4.32	5.67	
		% working days	Canada	1.09	0.79	
			Chile	1.24	0.98	
			Colombia	0.70	0.99	
			Spain	3.41	3.03	
			France	2.34	2.42	
			Morocco	0.16	0.08	
			Netherlands	3.72	3.67	
			Poland	4.81	5.33	
			Czech Rep.	1.34	2.02	
			Romania	1.23	0.74	
	SII Group	3.02	3.03			
Stimulating professional development	Training process	Training				
		% employees with access to skills development training	%	100	100	
		Training hours per employee	Hours	NA	14,58**	12,47***
		% staff trained	%	41.9*	46.8*	
		% wage bill devoted to training*	%	2.56*	2.82*	

Key Performance Indicator (KPI)

* Indicator established on the SII France perimeter.

**Indicator established on the perimeter SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic.

Indicator established on the perimeter SII France, SII Poland, SII Germany, SII Canada, SII India, SII Romania, SII Technologies, SII United Kingdom, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII Italy

°The calculation method has been modified concerning the accounting of hours for work-study students. For the fiscal year, the hours of training spent in schools by apprentices and professionalization contracts are counted only if the contract is in progress or completed during the financial year. The number of hours of work-study students is divided by the number of months of training

3.3.2. Working conditions and quality of life at work

Aware of the correlation between the working environment and employee well-being, SII Group is developing a proactive approach to quality of life at work, which is being implemented through 3 challenges:

- health and safety: ensuring a safe and healthy working environment for all employees;
- Well-being at work: providing pleasant working environments and contributing to work-life balance;
- employee commitment/meaning at work: involve employees in the collective life of the company, in SII's culture and values, encourage intrapreneurship (bottom-up approach), develop talent.

Health & Safety

[GRI 403-1]; [GRI 403-5]; [GRI 403-9]

Employee health and safety is a priority for SII Group. Legal requirements have prompted us to implement a number of actions, both in France and in our subsidiaries abroad. These include

- implementation of a health and safety policy (SII Deutschland, SII Netherlands, SII Canada, SII India, SII Romania, SII UK, SII Belgium, SII Chile, SII Colombia, SII Spain and SII Morocco). Some of them include their subcontractors,
- the assessment and publication of detailed risks in single documents available in the branches and subsidiaries;
- a compulsory health check-up for all employees as part of occupational medicine;
- the supply of protective equipment for the employees concerned (SII Canada, SII Poland, SII Romania, SII Deutschland, SII India, SII Netherlands, SII UK, SII Morocco and SII Switzerland)
- the existence of a Social and Economic Committee (CSE) in each agency and at the head office of SII France, as well as a Central CSE (made up of elected representatives from each establishment CSE);
- supplementary health insurance subsidised by the company, in particular at SII France, Metanext, SII Poland, SII Deutschland, SII Spain, SII Romania, SII Chile, SII Morocco, SII Canada, SII India, SII Colombia and SII UK;
- preventive measures, particularly against stress, as defined in our agreement on the prevention of psychosocial risks (SII France, Metanext, SII Poland, SII Canada, SII Colombia, SII Chile, SII Romania and SII UK).
- a confidential space for listening and professional and/or personal support;
- a teleconsultation service offering 24/7 access to doctors (France, Poland and the UK);
- A family health insurance scheme (with 57% cover for SII France). The subsidiaries SII Poland, SII Deutschland, SII Canada, SII India, SII Romania, SII UK, SII Belgium, SII

Chile, Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII Italy, SII Colombia also offer health care coverage to employees;

- rules for managing on-call duty and interventions outside normal working hours, including the addition of compensatory rest periods;
- providing appropriate training (workplace first aid, fire safety, electrical approvals, etc.);
- numerous awareness-raising sessions on the right to disconnect, psychological risks, posture at work and active mobility;
- training for all relevant employees on health and safety risks and good working practices, notably at SII Poland, SII Canada, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Chile, Spain, SII Morocco, SII Czech Republic, SII Colombia and SII France.
- training on health and safety issues for subcontractors working on site, in particular at SII Poland, SII Romania, SII Czech Republic and SII Colombia.
- regular health and well-being events: relaxation workshops, vitamin-packed breakfasts, cookery classes, sports activities and nutritional advice;
- massage or physiotherapy sessions on the premises of certain branches.

To reinforce internal measures, the Group presents customer site prevention plans to employees on assignment.

The actions implemented within the Group also cover subcontractors working on the premises or sites of service providers.

This led to the signing of the following agreements:

- November 2006: Collective company agreement on collective "healthcare costs" and "disability-death" cover, and amendment to the initial agreement signed on March 18, 2021;
- March 2014: Collective company agreement on the prevention of psychosocial risks;

Here are some additional measures relating to the health and safety of employees at our various sites:

SII Spain has implemented training courses on stress management through mindfulness, regular "healthy talks", and a mandatory online training campaign for some employees, regarding prevention and protection measures.

SII Spain and SII Romania are also ISO 45001 certified. This standard provides a framework for subsidiaries to manage risks and improve their performance on the occupational health and safety management system.



RISK		WORKING CONDITIONS / QUALITY OF LIFE AT WORK				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Health and safety	Agreement on the prevention of psychosocial risk	Frequency rate of accidents at work and commuting accidents	%	3.16*	6.97*	
		Severity rate of accidents at work and commuting accidents	%	0.07*	0	
		Accidents resulting in lost time	Number	45*	37*	33*
				NA	56**	
		Cases of occupational illness	Number	0*	1*	
External certifications and assessments	SII CSR strategy					
	Agreement on professional equality between men and women and quality of life at work	Entities with a health and safety policy justifying social management of human rights	%	79	74	68
	Agreement on collective "Healthcare costs" and "Incapacity - Disability - Death" cover	EcoVadis Social and Human Rights score out of 100	Score	80	70	87
	Agreement on the prevention of psychosocial risks					

Key Performance Indicator (KPI)

* Indicator established on the SII France perimeter.

**Indicator based on SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII USA, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Italy, SII Morocco, SII Czech Republic, SII Switzerland.

(1) Number of work accidents excluding relapses.

Well-being at work

[GRI 401-2]

Organisation of working time and work-life balance

The organisation of working hours is based on the regulations specific to each country in which SII Group operates.

In France, in accordance with the Act on the organisation and reduction of working hours, the company has signed a company-wide agreement on the organisation of working time. It provides for a collective work week of 37 hours for full-time employees, accompanied by 11 rest days ("RTT days") per year, for an effective workweek of 35 hours.

In other countries, the length of the effective workweek depends on the applicable statutory working hours:

Country	Full-time workweek
France, Czech Republic	35 hours
United Kingdom	37.5 hours
Canada, Spain, India, Poland, Romania, Belgium, Morocco, Switzerland, Germany (SII Technologies), Italy	40 hours
Germany (SII Deutschland)	38.5 hours
Netherlands	31 hours
Colombia	45 hours
Chile	44 hours

Part-time work is essentially an approach chosen by employees and rarely exceeds 20%.

In addition, each employee is entitled to a number of working days of paid holiday in accordance with social legislation or locally applicable practices:

Country	Number of working days of paid leave per year
Colombia	7
Chile	15
Canada, Belgium, Romania	20
Spain, Italy	24
France, Czech Republic, Switzerland	25
Poland	26
Germany, Netherlands India	30

SII Group generally responds favourably to requests to facilitate work-life balance. SII employees have access to innovative initiatives:

- A new agreement on teleworking (SII France) was signed on March 15, 2022 by the management of SII Group and the representative trade unions. This agreement is in line with the company's desire to be socially innovative, by improving the quality of life and working conditions of its employees. Employees can choose between two forms of teleworking: regular teleworking on fixed days or occasional teleworking in response to emergency or personal situations. Teleworking days may be fixed or floating, and may account for up to 50% of working time.
- flexible working hours: employees can adapt their working hours, in accordance with their contract and the agreement on reduced working hours, to suit not only their projects but also their personal and/or sporting commitments,
- Our subsidiaries SII Poland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland and SII Italy also offer flexible working arrangements (remote working and/or flexible working hours),
- a commitment to the right to disconnect: disconnection is a right, but it is also useful for everyone's life balance. Employees are not obliged to stay connected outside working hours.
- support for parenthood: SII France has a partnership with a network of crèches offering employees who are parents access to a network covering the whole of France, with the possibility of regular or occasional childcare. Employees who are parents can benefit from workshops dedicated to parenthood.
- Our subsidiaries SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Spain, SII Morocco, SII Switzerland and SII Colombia have a parental leave policy.
- a school support hotline accessible to all employees' children and fully funded by SII,
- Adaptation of working hours on the first day of school for parents who wish to accompany their children,

Working environment

SII Group pays particular attention to the quality of life at work of its employees by looking after the working environment. Our branches and subsidiaries strive to provide a working environment that promotes well-being and productivity:

- Environments adapted to different working styles: collaborative and individual spaces enable dynamic and agile working methods,
- Relaxation areas promoting social ties, including nap rooms and breastfeeding rooms in some agencies such as Nantes, Lille, Sud-Ouest and Nouvelle-Aquitaine.
- premises that comply with accessibility regulations,
- premises adapted for sporty employees: showers are available in some branches and subsidiaries so that employees can carry out their sporting activities at lunchtime. SII Atlantique has a gym on its premises. Other branches have a collective sports hall for building companies, with access paid for (in full or in part) by the company and/or the social and economic committee.

As part of this process, employees are invited to take part in redevelopment or relocation projects. Focus groups and workshops are organised to define the layout of premises and improve working environments.

Evaluation of well-being at work

To measure well-being in the workplace, systems have been introduced to regularly monitor employee satisfaction. For example, SII France has included a mood barometer in the monthly timesheets completed by employees.

In addition to these measures, the Group's entities (SII Poland, SII Deutschland, SII Canada, SII Romania, SII Technologies, SII UK, SII Belgium, SII Netherlands, SII Spain, SII Chile and SII Switzerland) carry out annual surveys to measure employee satisfaction with their quality of life at work.

Great Place To Work

SII Group uses the "Great Place To Work" institute to assess well-being at work within its entities. 15 SII entities are Great Place To Work certified SII France, SII Belgium, IBS Canada, SII Chile, SII Colombia, SII Czech Republic, SII Deutschland & SII Technologies, SII India, SII Morocco, SII Netherlands, SII Poland, SII Romania, SII Spain, SII Switzerland, SII UK and some of them have been awarded the 'Best Workplaces' label rewarding companies in which it is good to work:

- SII France : has been awarded the "Best Workplaces" 2025 label, ranking 2th in its category (over 2,500 employees)



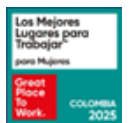
- SII Switzerland has been awarded the "Best Workplaces" 2025 label



- SII Poland has been awarded the "Best Workplaces" 2025 label, Best Workplaces for Millennials and Best Workplaces for Women



- SII Colombia & SII Chile in the Best Workplaces for Women category



These awards demonstrate SII Group's commitment to quality of life in the workplace, and the well-being of its employees, in a healthy and balanced environment.

Certifications always give rise to celebrations at the various sites in France and in the subsidiaries.

The Great Place to Work survey is also an opportunity to identify the areas for improvement desired by employees.

Their feedback is valuable for the Management because it allows us to evaluate the overall satisfaction felt and to gauge the points that deserve special attention or effort.

In this sense, working groups made up of volunteer employees are set up after each survey, called "MySII": they make it possible to mobilize collective intelligence in order to improve the quality of work for everyone and on all the subjects identified.

The Great Place To Work certification process will continue in 2025-2026 for all SII Group subsidiaries.

Additional benefits

Group employees enjoy a wide range of benefits that also contribute to quality of life at work, such as :

- The Social and Economic Committee (SII France): all employees can benefit from social and cultural initiatives managed by the local CSEs, which receive a subsidy from the employer representing 1% of the gross wage bill.
- Reimbursement of transport costs for employees who use public transport to get to work. SII France contributes up to 75% of public transport costs, or even 100% for certain agencies. The sustainable mobility package has also been implemented in France.
- Our subsidiaries Metanext, SII Canada, SII Deutschland, SII Belgium, SII Czech Republic and SII Romania also contribute to their employees' public transport costs.
- 1% housing" funding (France): employers are required to invest 0.45% of their total payroll to help employees buy their own homes. This aid is granted to all SII employees under certain conditions, within the limits of annual budgets.
- Long-service leave (France): depending on length of service with the company, the SYNTEC National Collective Bargaining Agreement grants additional paid leave (from 1 working day after 5 years' service to 4 working days after 20 years' service).
- Annual leave ticket (France): once a year, employees can benefit from a reduction of between 25% and 50% on S.N.C.F. tickets. This benefit also applies to spouses and children.

RISK		WORKING CONDITIONS / QUALITY OF LIFE AT WORK				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Well-being at work	Agreement on the organisation and reduction of working hours Agreement on teleworking within SII	Employees working part-time	%Germany	36.7	23.8	
			%Belgium	4.2	9.4	
			%Canada	4.8	0.0	
			%Chile	0.3	0.3	
			%Colombia	0.0	0.0	
			%Spain	5.1	3.2	
			%France	2.5	2.5	
			%Morocco	0.0	0.0	
			%Netherlands	38.1	33.3	
			%Poland	1.2	1.4	
			%Czech Rep.	11.4	4.3	
			%Romania	0.0	0.0	
			%U.K.	8.8	6.4	
			%Metanex	-	1.7	
			%Usa	-	0.0	
%India	-	0.0				
%SII Group	3.9	3.6				
		Employees benefiting from teleworking	%	43	25.9 ⁽¹⁾	
		Percentage of employees aware of CSR	%	55	77.0	78,62*
				75.3*	77.3*	62,93***
		Employee satisfaction (Great Place to Work)	%	84*	81*	83*
				N/A	87,4**	
		GPTW certification renewed	%	100	100	100
		Satisfaction of trainees and alternates	%	98*	92*	92*

Key Performance Indicator (KPI)

* Indicator established on the SII France perimeter.

** Indicator established on the perimeter SII France, SII Poland, SII Germany, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII United Kingdom, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland.

Indicator established on the perimeter SII France, SII Poland, SII Germany, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII United Kingdom, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII USA, SII Italy

° There is a gap in this indicator. This is due to the change in the calculation method for SII France. A new software has been set up to monitor the teleworking of employees: the Lucca platform. Following its deployment during the fiscal year, the completion rate is only 20%. This explains the large difference between 2022-2023 (75%) and 2023-2024 (8%).

Employee commitment / Meaning at work

Friendly

Numerous events are organised throughout the year to bring staff together and strengthen cohesion. Events, team-building, seminars, agency evenings, breakfasts, lunches for new recruits, sporting challenges, etc. are all occasions for forging social links and fostering a warm atmosphere.

Communication tools

SII Group has high-performance communication tools adapted to different forms of work organisation, so that all employees can access information and express themselves, whether remotely (teleworking) or face-to-face on SII premises. Intranet, corporate social network, social networks, web-conferencing, etc. are all tools that help maintain links.

In addition, to improve social relations, "Happiness Managers" are present in certain entities and benevolent communication workshops are organised in certain branches. SII Lille has a "Team Animation" community that organises various workshops (baking, Christmas, etc.) and events (SII Olympics - Badminton/Padel, Karaoke, etc.). SII Lyon has set up the "Green Team" to implement initiatives in favour of the environment.

Tour de France Comex and agency meetings

Every 3 to 4 months, each branch organises a meeting at which the director presents the key figures, strategy and business challenges to all the staff in his or her unit. These meetings are specific to each branch, depending on its context (geographical and sectoral footprint). Branch meetings are also offered in 'YouTube live' format, with the option of asking questions by text message or via our in-house chat tool.

Once a year, the Managing Board meets with the employees of each branch to present the results of the past financial year and the Group's outlook. This gives employees direct access to the Group's management.

International Management Committee

The International Management Committee is an opportunity for the Managing Board and the various departments to discuss the results of each entity and to share the Group's vision. These meetings enrich the Group strategy implemented by the Executive Board. They are also an opportunity to exchange best practice.

National Management Committee

The purpose of the National Management Committee is to create a forum for sharing information between the Executive Board and the branch managers. These committees are an opportunity to communicate the Group's strategy and the means of implementing it, and to provide feedback on the operational vision and results achieved by each branch/subsidiary.

Developing talent

SII Group supports and promotes the professional and/or personal initiatives and achievements of its employees. Trophies and gifts are regularly awarded to employees in recognition of their professional achievements. These awards are a source of motivation and recognition. SII also supports its employees' passions, whether sporting or humanitarian. In this context :

- SII France has a "Champions Academy" which aims to support high-level sportsmen and women in their efforts, both financially and in the organisation of their working time.
- SII Poland has set up the "Passion Sponsorship Program", which enables employees to sponsor and support their passions.

Aware that employees are the best people to talk to about their work, SII Group regularly invites its staff to share their knowledge and expertise:

- Employees can become "SII Ambassadors" at major digital events such as Devovx, Devfest and the Agile Tour. Employees can take advantage of the "Speak Up" scheme, which gives them the opportunity to share their knowledge through conferences or training courses on technical or non-technical subjects.
- As part of the co-optation scheme, employees are asked to promote the Group and its businesses to their friends and family. The commitment of our employees in this area has been proven over many years.
- SII offers its expert employees the opportunity to speak in the media, on their behalf, with the support of a journalist and a press relations agency. These articles are published in major online media (Forbes, Le Journal du Net, Les Echos, etc.).
- SII has launched its "OK:SII" podcast, enabling employees to share their knowledge and expertise on specific topics.

All these activities are a real source of motivation and recognition for the employees involved.

Social dialogue

[GRI 407-1]

At SII France, a company-level Social and Economic Committee (CSE d'établissement) has been set up by company agreement in each agency and at the company's head office, as well as a Central CSE (made up of elected representatives from each CSE d'établissement). The CSE helps to promote health, safety and working conditions. The CSE is also responsible for ensuring that employees are able to express their views collectively, so that their interests are taken into account on an ongoing basis.

The Central Works Council is consulted in particular on :

- the company's strategic orientations ;
- the company's economic and financial situation ;
- the company's social policy, working conditions and employment.

Collective bargaining takes place at national level via negotiations with central union delegates. Social dialogue is well-founded and constructive, and covers both legally

binding and non-binding negotiations. Management wishes to fully involve the representative trade union organisations through negotiations.

The collective bargaining agreement applicable to all SII France staff is that for technical design offices, consulting engineering firms and consultancy firms, commonly known as the CCN SYNTEC. This agreement is supplemented by a set of internal regulations which include a reminder of the legislation on sexual and moral harassment and sexist behaviour in labour relations, as well as the existence of a whistleblowing system. They also set out the general and permanent rules on discipline applicable in the company, in particular the nature and scale of sanctions, and the provisions relating to employees' rights of defence.

Similar representations exist within SII France, Metanext, SII Poland, SII Romania, SII India, SII UK, SII Colombia and SII Spain

RISK		WORKING CONDITIONS / QUALITY OF LIFE AT WORK				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Constructive social dialogue	Collective agreements	Social and Economic Committee meeting	Number	5*	4*	2*
		Collective agreements signed	Number	N/A	67**	22***
				0*	2*	3*

*Indicator based on SII France perimeter

** Indicator established on the perimeter SII France, Metanext, SII Poland, SII Germany, SII Romania, SII Colombia, SII Spain.

*** Indicator established on the perimeter SII France, SII Poland

Diversity and equal opportunities

[GRI 405-1]; [GRI 406-1]

Convinced that diversity is a source of performance and that equal opportunities are an essential principle, SII Group is committed to bringing all talents together. As a result, the "Diversity and equal opportunities" risk is managed through 2 challenges:

- Diversity and inclusion: better reflecting the diversity of the Group's workforce and thus combating discrimination: integration of people with disabilities, employment and integration of young people and seniors, and social reintegration.
- Equality in the workplace: promoting parity and gender diversity, encouraging equal treatment for men and women, and promoting and supporting female talent.

Diversity

Diversity Charter

By signing the Corporate Diversity Charter in 2014, SII France is committed to condemning discrimination in employment and working to promote diversity. Today, SII France is strengthening this approach by working on the development of an internal diversity charter, in order to

better reflect the diversity of the company within its teams and to structure its actions in favor of an inclusive environment.

Gender diversity, diversity of origins, age diversity, integration of people with disabilities, support for the elderly or people whose jobs are threatened are all part of SII Group's sustainable development approach to three major challenges:

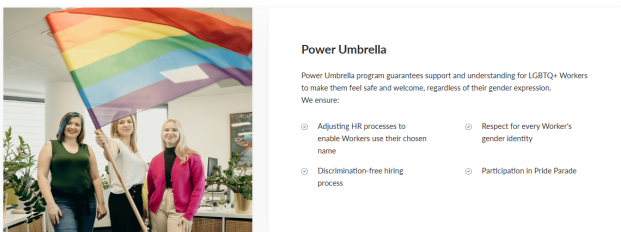
- regulatory: preventing and prohibiting unequal treatment,
- societal: ensuring access to employment and promotion for all categories of staff,
- economic: recruit and surround yourself with the best skills.

SII subsidiaries get involved:

- SII France and its SII Ouest agency signed an agreement in 2022 with the FACE association (Fondation Agir Contre l'Exclusion), which aims to create lasting local synergies between the world of associations, State public services, businesses and citizens in order to participate in the social cohesion of our territory and its economic development. The partnership is designed to

facilitate access to education, training and employment by contributing to projects in secondary schools and by facilitating access to work experience placements. A contribution is also planned to a specific programme called "WI-FILLES", aimed at raising awareness and introducing girls to digital professions and skills.

- In 2023, SII France signed the LGBT+ Commitment Charter in partnership with the Association L'Autre Cercle and is committed to maintaining an inclusive environment for LGBT+ employees by supporting them in their professional development.
- SII Spain is a signatory of the Diversity Charter, and a patron of the Cares foundation, whose aim is to provide dignified work for people with disabilities and/or at risk of social exclusion. Our Spanish subsidiary has also set up a "Diversity, equity, and inclusion mailbox" so that all employees can send in their questions and ideas.
- SII Spain and the Adecco Foundation are working together to promote the integration of vulnerable people into the labour market in Spain. This approach enables people in socially vulnerable situations to find a job and prevents them from being socially excluded. People with disabilities, single-parent families and/or people with few resources are the main beneficiaries of this programme. SII Spain raises awareness among its employees through internal newsletters and publications on social networks.
- SII Poland is a signatory to the Diversity and Inclusion Declaration of the Association of Business Service Leaders. In addition, it communicates with its employees about the "Power Umbrella" programme, which supports the LGBTQ+ cause and diversity.



Inclusion

Integration of disabled people

SII is a 'handi-accommodating' company that has been pursuing a dynamic policy for many years in terms of recruiting and retaining people with disabilities.

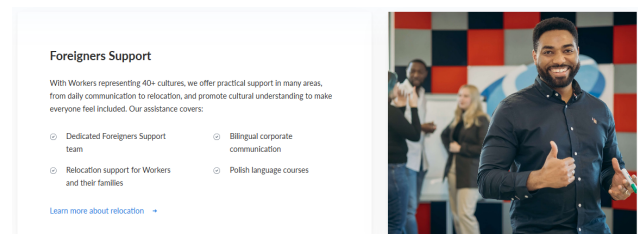
To facilitate and improve the adaptation of employees' workstations, SII has decided to sign a partnership service agreement with AGEFIPH.

SII subsidiaries get involved:

- SII France has set up Diversity and Inclusion referents, who play a key role in supporting our employees. In addition, SII is keen to implement awareness-raising initiatives to move our professional environment towards ever greater inclusion and mutual respect. As part of this drive, Mission Handicap has become Mission Diversity and Inclusion. The aim is to promote

diversity, co-education, the prevention of discrimination and professional equality in a broader and more global way within SII Group. In addition, this mission promotes the inclusion of people with disabilities by developing an active policy of non-discrimination and inclusion.

- Through the Diversity and Inclusion Mission, SII is developing its actions through:
 - the introduction of an "Infos Conseil Handicap" helpline: an anonymous, freephone service available 24/7;
 - a partnership with the GESAT network, which aims to promote the sheltered employment sector. To this end, our branches use the services of sheltered employment establishments (Etablissements et Services d'Aide par le Travail - ESAT) and adapted enterprises (Entreprises Adaptées - EA) in the areas where they are based;
 - the implementation of a plan for the integration of disabled employees, with the identification of a disability adviser at each site.



- SII Poland has a support service for foreign employees to help them settle in. Polish language courses are offered and a webinar entitled "Different but not strange. How to be effective in international relations" to raise awareness among the subsidiary's employees.

Training and inclusion

SII is strengthening its partnerships with training and integration organisations and schools to promote the integration of young people with disabilities:

- SII France is a sponsor of the "cordées étudiantes handi-management" programme, which aims to prepare students, future managers and staff for the inclusion of people with disabilities;
- Since 2013, SII France has been a contributor to the INSA Toulouse University Foundation. This partnership supports training through the "New engineering for space" chair and financial support for the Electrical and Computer Engineering and Physical Engineering departments, as well as the GElser, Gamma, Grand potentiel, BEIM and Discover'IS department associations. This collaboration also makes it possible to take action to support gender diversity via the Gaston Berger Centre;
- SII France takes part in dedicated forums and fairs (Hello Handicap, Talents Handicap).

Raising awareness

SII conducts disability awareness campaigns through local and national initiatives aimed at all employees. The main aim of these initiatives is to understand disability, in particular by drawing attention to 'invisible' disabilities:

- In France, a WebSeries entitled "Le handicap selon SIImon" (Disability according to SIImon) has been created to break down preconceived ideas about disability. These humorous videos featuring the Group's employees are broadcast on social networks to raise awareness of all types of disability, including Attention Deficit Disorder with or without Hyperactivity;
- mobilisation in favour of the professional integration of people with disabilities during the European Week for the Employment of People with Disabilities (SEEPH). This week is also an opportunity for Mission Handicap SII to highlight its commitments and carry out initiatives aimed at raising awareness, breaking down preconceived ideas and demystifying disability. As part of the European Week for the Employment of People with Disabilities, SII France organized a national inter-agency challenge to raise awareness of the mobility of people with disabilities. Thanks to the participation of numerous teams and 25 companies: More than 60,000 reports were made; 6,000 km of roads have been mapped; 13,604 obstacles were identified, generating €13,604 in donations for the Debout en Bouts association.



From left to right:

- Nantenin KEITA - Paris 2024 Flag Bearer and multiple Paralympic medallist
- Marie-Amélie LE FUR - World and Paralympic Champion - President of the Paris 2024 Olympic Paralympic Committee
- Arthur ALBA - Founder of StreetCo
- Matthieu LARTOT - Sports journalist on France Television and President of the association "Debout en bouts"
- Ludivie MUNOS - Multiple Paralympic medallist and Paralympic Manager Paris 2024
- organising live conferences featuring inspirational personalities with disabilities. To raise awareness among

employees, SII is broadcasting an in-house mini-series entitled "DISABILITY AT WORK: let's pull the pin out of the prejudices" featuring 2 comedians, "Les Grenades", who claim to break taboos and pull the pin out of the most widespread prejudices about visible and invisible disability in the workplace in 1-minute mini-sketches,

- As part of our partnership with the Stade Toulousain handisport, SII France organised a conference on 21 November led by Pablo Neuman and Matthieu Thiriet, two rugby players from the club. This event highlighted the essential role of wheelchair rugby in the physical and psychological reconstruction of people with disabilities. The speakers also shared their experience around the challenges of the Paralympic Games, highlighting their impact on the visibility of disabled sport and inclusion. This meeting was a strong moment of awareness, in line with the values of solidarity and surpassing oneself carried by SII.
- articles are regularly published on the Talenteo website.

Employment and integration of older people

SII has put in place measures to facilitate the integration and retention of older employees:

- second career interviews and skills assessment;
- the possibility of end-of-career adjustments (flexible working hours, phased retirement) to improve working conditions and prevent hardship;
- training to help prepare for retirement.

Social reintegration

At SII we believe in life paths and atypical career paths.

Our branches entrust the management of their waste to companies that play an active role in protecting the environment, while at the same time creating long-term, local jobs for people who have difficulty finding work or who are disabled.



Equal opportunities and non-discrimination - Promoting female talent

SII Group implements a proactive policy of non-discrimination and professional equality. This approach involves :

- raising awareness and training managers and human resources staff involved in recruiting, training and monitoring employees in the challenges of non-discrimination and diversity;
- taking into account the diversity of each country's society;
- internal communication of the company's commitment to non-discrimination and diversity;
- integrating the objectives of non-discrimination, diversity and professional equality into dialogue with staff representation bodies;
- the drafting of social reports and situation reports on agreements, actions implemented and results in terms of diversity and professional equality. All these elements are shared with the staff representative bodies.

Equality between men and women

In France, the company, trade unions and social partners signed an agreement in July 2017 on professional equality between women and men and the quality of life at work.

This agreement is currently being renegotiated: discussions were opened on 6 March 2024 and closed on 19 May 2025.

Through this approach, SII reaffirms its commitment to professional equality, initiated in 2011 with the collective agreement on wages, then reinforced in 2013 by the signing of its first agreement dedicated to equality between women and men.

The monitoring of this agreement also demonstrates SII's commitment to professional equality, a commitment that is accompanied by a number of significant measures:

- recruitment, by improving the recruitment performance of female staff in technical professions and implementing a non-discriminatory recruitment process;
- vocational training by ensuring equal access for men and women to vocational training;
- professional promotion, ensuring equal treatment;
- pay, by maintaining equal pay for men and women in all socio-professional categories;
- balancing work and personal life by choosing to work part-time, which sometimes involves employees with a high level of responsibility;
- parenthood, in particular by providing support for pregnant women before they go on maternity leave and on their return.

This proactive policy has enabled the signatories to this agreement to observe a real situation of professional equality between men and women within the company.

SII subsidiaries get involved:

The Group's objectives are ambitious given the technical sector in which we operate, which attracts far too little female talent. To this end, the SII branches and subsidiaries are working to attract female talent to the engineering and digital professions:

- SII France has been involved for several years in a partnership with the "Elles Bougent" association. Female employees have become involved and are present at "Elles Bougent" events to talk about their jobs and encourage secondary school girls to take up scientific training and engineering careers. This dynamic is supported by a community of SII godmothers who promote the movement in their area and take part in events organised by the association, such as the "Forum Réseaux & Carrière au féminin" and the International Aeronautics and Space Show at Le Bourget. An episode of the "OK:SII" podcast was also produced on this theme to mark Women's Rights Day.

Nation-Army link

At SII France, the inseparable link between the nation and its armed forces is recognised and supported. Aware of the importance of valuing employees who serve or have served in the armed reserves, SII is actively committed to facilitating their commitment and professional reintegration. The hiring and requalification of former military personnel are thus promoted through concrete actions.

For example, an employee of SII Auvergne Rhône-Alpes benefits from dedicated days to carry out his mission as a reservist, while in the North, a former soldier has been recruited for an internship, with the aim of lasting integration on a permanent contract.

In this vein, SII Group has signed an agreement to support operational reserve policies with the Ministry of the Interior and Overseas Territories and the Ministry of the Armed Forces. This reinforces our commitment to recognize the involvement of our employees in the defense of the nation, to facilitate their operational readiness, and to encourage bridges with the armed and security forces.

As a long-standing partner of Défense Mobilité, we regularly welcome talents in retraining, whose experience and skills enrich our teams. For example, in our Aix Méditerranée agency, 16% of our current workforce is made up of employees who have had a military career in the Air Force and the French Navy. Finally, this agreement reflects a natural convergence of our missions: to serve France's sovereignty and competitiveness, in particular through technological innovation, which is at the heart of defence and security issues.



RISK		DIVERSITY AND EQUAL OPPORTUNITIES					
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025	
Diversity and professional equality							
		Total workforce (as of 3/31)	Number	10,970	10,862	10 397°	
		Average headcount for the year	Number	10,835	10,932	10 454°	
		Breakdown of workforce by gender	% Women	29.7	29.9	30,0	
			% men	70.3	70.1	70,0	
		Gender Equality Index	/100	NA	90	90	
						6,36	
			% under 25	8.82	7.59	26,89	
		Breakdown of workforce by age group	% 25-30 years	27.51	27.52	23,03	
			% 30-35 years	23.12	23.33	17,50	
			% 35-40 years	16.09	10.32	11,23	
			% 40-45 years	10.13	14.61	14,99	
			% >= 45 years	14.33			
Diversity, inclusion and professional equality	SII					48,38	
	CSR strategy		% France	45,81	46,97	26,15	
	Amendment No. 2 to the agreement on professional equality between men and women and quality of life at work			% Poland	29,74	28,29	5,11
				% Spain	5,84	4,96	5,51
	Agreement in favour of the employment of people with disabilities			% Germany	4,94	5,76	3,59
				% Romania	4,18	3,87	3,49
				% Chile	3,31	3,10	1,74
				% Colombia	1,64	1,48	2,49
				% Morocco	1,62	0,59	0,43
				% Belgium	0,66	0,43	0,44
				% UK	0,52	0,43	0,52
				% Czechia	0,40	0,43	0,32
				% Canada	0,38	0,39	0,66
				% Netherlands	0,38	0,72	0,11
			% India	0,30	0,46	0,16	
			% Ukraine	0,13	0,11	-	
			% Sweden	0,10	0,12	0,19	
			% Argentina	0,01	-	0,04	
			% Switzerland	0,01	0,01	0,13	
		% USA	-	-	0,01		
		% Italy	-	-			
		% Luxembourg	-	-			
		Breakdown of workforce by category	%Executives	94.37*	94.62*	95,69*	
			%Emp,Tech,Sup	5.63*	5.38*	4,31*	
		Breakdown of workforce by status and gender	%female executives	20.99*	21.06*	19,86*	
			%male executives	79.01*	78.94*	80,14*	
			%female emp.tech,sup	39.22*	38.81*	40,55*	
			%male emp.tech,sup	60.78*	61.19*	59,45*	

RISK	DIVERSITY AND EQUAL OPPORTUNITIES			
		%male emp,tech,sup		
Employees with disability	Number	96* 189	95* 178	197
	% employees	1.89* 1.74	1.19* 1.15	2,24*
Number of different nationalities	France	63	64	57
	Outside France	69	67	84
Average age	Years	34.92	35.15	35,52
Inclusion				
Recruitment rate of women in the technical field (production staff)	% women	21.6	21.5	21,3
Recruitment of people with disabilities	Number	39* 50	24*	21*
	Proportion of women in management bodies index gender quality	%	N/A	67

Key Performance Indicators (KPIs)

* Indicator based on the SII France perimeter

° For the "Total average headcount" indicator, for 24-25 reporting, the contracts included in the SII Poland perimeter change. It contains only the "employee" and "civilian" contracts.

3.4. Goal 3: Developing a digital and sustainable world

Putting our expertise to work to help our customers make the digital transition, being a major and recognised player in the digital ecosystem, promoting training and careers in the sector, building a framework of trust in digital technology, controlling our environmental impact, acting in the public interest, etc...

SII Group is working on all these fronts to contribute to the development and influence of the areas in which it operates, through 4 extra-financial risks:

- The digital ecosystem;
- Innovation;
- Philanthropic commitment;
- Environmental impact.

3.4.1. European Union Green Taxonomy

From 2022, the European Union's Green Taxonomy for sustainable activities (EU regulation 2020/852 of June 18, 2020) has come into force, with the aim of directing investments towards sustainable projects and activities, thanks to a European classification system for green activities, to help achieve climate neutrality by 2050.

In accordance with the applicable regulations (Article 10.2 of the Delegated Regulation (EU) n° 2021/2178 of July 6, 2021), the information to be communicated in the Extra-Financial Statement of SII Group concerns for the financial year 2024/2025 only the share of its economic activities eligible and aligned with the Taxonomy (Annex 1 of the Delegated Regulation (EU) n° 2021/2139 of June 4, 2021), and contributing to the six environmental objectives: Climate change mitigation and adaptation, sustainable use and protection of aquatic and maritime resources, transition to a circular economy, prevention and control of pollution, and protection and restoration of biodiversity and ecosystems.

SII Group has also regularly pursued its exchanges with its peers in France within Numeum, the professional association of Digital Services Companies (ESN), software publishers, platforms and Engineering and Technology Consulting (ICT) companies, in order to have a harmonised understanding of the European regulation and its delegated acts, in particular with regard to the identification of activities eligible under the turnover indicator.

In 2022, Numeum carried out an analysis of the activities defined in Annex 1 of the climate delegated act, "Mitigation of climate change", and compared them with those carried out by its members. In a position paper, Numeum presented its interpretation of the activities it considers eligible.

For the 2024-2025 financial year, SII Group has launched a process with each subsidiary and each French agency to identify eligible projects and expenses, in line with the Group's business model and in collaboration with the management control department, in order to determine the shares of turnover (CA), capital expenditure (CAPEX) and operating expenses (OPEX) corresponding to these eligible

activities. It then launched an analysis process to determine the alignment of the subjects identified.

This process is progressive, which means that to date the inventory is certainly not exhaustive. Projects that have not been analysed are considered not to be aligned. Eligibility

SII Group, like most ESNs, is relatively unaffected by the activities identified in the Green Taxonomy:

"Transport by motorbikes, passenger car and light commercial vehicles" § 6.5¹, NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"The purchase, financing, hire, leasing and operation of vehicles designated as belonging to categories M 1 (232) and N 1 (233), both of which fall within the scope of regulation (EC) No 715/2007 of the European Parliament and of the Council (234), or to category L (two or three vehicles and quadricycles) (235)"*.

"Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)" § 7.4², NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Installation, maintenance and repair of charging stations for electric vehicles inside buildings and in car parks attached to buildings"*.

"Acquisition and ownership of buildings" § 7.7³, NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Purchase of real estate and exercise of ownership of this real estate"*.

"Data-driven solutions for GHG emissions reductions" / "Programming, consulting, and other IT activities"; § 8.2⁴, NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Providing expertise in the field of information technology, writing, modifying, testing and supporting software; planning and designing computer systems integrating hardware, software and communication technologies; managing and operating on-site"*

1 See Annex 1 to Delegated Regulation (EU) 2021/2139 of 4 June 2021

2 Ibid

3 Ibid

4 Ibid

computer systems or customer data processing facilities; and performing other professional and technical activities related to information technology.

The development or use of ICT solutions to collect, transmit, store, model and use data where the primary purpose of these activities is to obtain data and analysis to reduce GHG emission. These ICT solutions may include, among others, the use of decentralised technologies (i.e. distributed ledger technologies), The internet of Things (IDO), 5G, and Artificial Intelligence".

This mainly concerns consulting and integration activities, for projects carried out on behalf of customers that could have a favourable impact, directly or indirectly, on reducing greenhouse gas emissions.

'Collection and transport of non-hazardous and hazardous waste' § 2.3⁵, NACE code E38.11, E38.12 and F42.9 (according to the statistical classification of economic activities).

Corresponds to the following definition: *'Separate collection and transport of non-hazardous and hazardous waste (45) for its preparation for re-use (46) or recycling (47), including the construction, operation and modernisation of facilities involved in the collection and transport of such waste, such as waste collection centres and waste transfer stations, as a means of recovering materials.'*

"Provision of IT/operational data solutions" § 4.1⁶, NACE code C26, C27, J58.29, J61, J62 and J63.1 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"The activity consists of manufacturing, developing, installing, deploying, maintaining, repairing or providing professional services, including technical advice for the design or monitoring:*

- software (149) and IT or operational systems (150), including solutions based on artificial intelligence (AI) [...].
- tracking and tracing software and IT or operational systems designed to enable the identification, tracking and traceability of materials, products and assets along their respective value chains (including digital material and product passports) with the overriding aim of supporting circularity of material and product flows or other objectives set out in Regulation (EU) 2020/852 [...].

"Repair, refurbishment and remanufacturing" § 5.1⁷, does not fall under any specific NACE code as listed in the statistical classification of economic activities.

Corresponds to the following definition: *"Repair (158), reconditioning (159) and remanufacturing (160) of goods that have been used in accordance with their previously intended purpose by a customer (natural or legal person)."*

"Products as services and other circular service models focused on use and results" § 5.5⁸, NACE code G46, G47 and N.77 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Providing customers (natural or legal person) with access to products through service models, which are either usage-based services, where the product is always at the centre, but remains the property of the provider and is loaned, shared, rented or pooled; or outcome-based services, where payment is predefined and the agreed outcome (i.e. payment per unit of service) is delivered."*

"Conservation of habitats, ecosystems and species, including their restoration" § 1.1⁹, does not fall under any specific NACE code as listed in the statistical classification of economic activities.

Corresponds to the following definition: *"Design, initiation and implementation, for one's own account or for others, of conservation activities, including restoration activities, aimed at conserving or improving the state and evolution of habitats, ecosystems and populations of species of fauna and flora on land, in fresh water and at sea".*

In addition, the impact of digital technology on the environment is treated as one of the key challenges of our CSR strategy (see Scope and reporting period).

For the purposes of reporting eligible for the Green Taxonomy, customer projects are taken into account where offers have been implemented to address sustainability issues, and more specifically to reduce or avoid GHG emissions.

Among the major sectors in which SII Group operates, some in particular contribute major benefits to the fight against global warming: Energy, Telecoms and Media, Transport, Aeronautics.

Eligible projects are therefore mainly projects carried out on behalf of customers with a favourable and measurable impact on the reduction of greenhouse gas emissions, such as:

- projects involving the construction of solutions for determining and measuring greenhouse gas emissions;
- integrating solutions enabling customers to reduce their consumption of raw materials and components;
- integration projects aimed at optimising a constraint or replacing physical flows with a digital process.

To date, SII Group only includes in its eligibility calculations major projects that have an explicit link with one or more of the six environmental objectives. Not all projects are therefore included in the elements analysed and calculated in this section. SII Group has identified this point and intends to account for them in the coming years by strengthening its methodology and internal tools for reporting the information required for analysis.

Because of the Group's business model, only a very small proportion of its turnover is eligible under the Green Taxonomy. Indeed, an analysis of the list of Green Taxonomy activities related to the six environmental objectives shows that SII Group's main activities are not

5 See Annex 2 of DELEGATED REGULATION (EU) 2023/2486 of 27 June 2023
 6 Ibid
 7 Ibid
 8 Ibid
 9 See Annex 4 of DELEGATED REGULATION (EU) 2023/2486 of 27 June 2023

identified as a material source of impact on one or more of the objectives and are therefore mainly not covered by the above-mentioned Regulations.

Capital expenditure (CAPEX) was limited to:

- **Activity 6.5, Annex 1 Delegated Regulation (EU) 2021/2139:** all our newly acquired or leased vehicles in the 2023-2024 financial year (including lease renewals), regardless of their level of GHG emissions;
- **Activity 7.4, Annex 1 of the Delegated Regulation (EU) 2021/2139:** electric charging points installed or leased during the 2023-2024 financial year;
- **Activity 7.7, Annex 1 Delegated Regulation (EU) 2021/2139:** all our newly acquired or leased buildings over the 2023-2024 financial year (including lease renewals), regardless of their energy efficiency;
- **Activity 2.3, annex 2 of delegated regulation (EU) 2023/2486:** sorting of waste in SII France branches, including WEEE;
- **Activity 4.1, Annex 2 of Delegated Regulation (EU) 2023/2486:** the development of the My Project Impact solution (eco-design of projects);
- **Activity 5.1, Annex 2 Delegated Regulation (EU) 2023/2486:** Installation of zero waste meal solutions;
- **Activity 5.5, Annex 2 of Delegated Regulation (EU) 2023/2486:** use of printing services avoiding the purchase and maintenance of printers;
- **Activity 1.1, annex 4 delegated regulation (EU) 2023/2486:** revegetation project.

Operating expenses (OPEX) relate to:

- **Activity 8.2, annex 1 delegated regulation (EU) 2021/2139:** research and development costs;
- **Activity 4.1, annex 2 delegated regulation (EU) 2023/2486:** costs related to the development of tools dedicated to ecodesign.

Alignment

An activity is considered sustainable or taxonomy-aligned if:

- it contributes to one of the 6 environmental objectives by respecting the criteria of substantial contribution (climate change mitigation, adaptation, water, circular economy, pollution and biodiversity) and it is part of the list of activities defined in the delegated acts;
- it does not cause significant harm to any of the other five environmental objectives;
- it is carried out in compliance with the OECD and United Nations guidelines on business, in particular the fundamental rights at work and human rights.

Compliance with substantial contribution criteria

Projects eligible under **activities 8.1 and 8.2** do not meet all the substantial contribution criteria for the use of the solution to obtain data to reduce GHG emissions and are therefore not aligned

For the purposes of reporting in line with the Green Taxonomy, we consider customer projects that meet the following technical review criteria:

- The solutions are mainly used to obtain data and analyses to reduce GHG emissions;
- where an alternative solution is already available on the market, the solution demonstrates substantial savings in GHG emissions over its life cycle compared with the best-performing alternative solution;
- verification of the GHG reduction by an ITO. This has not been carried out: the elements identified as eligible will therefore not be considered as aligned.

Concerning individually eligible CAPEX:

- **Activity 6.5, Appendix 1 delegated regulation (EU) 2021/2139:** only new vehicles acquired or leased in the 2024-2025 financial year and complying, for vehicles in categories M1 and N1 (light vehicles), with specific CO₂ emissions of less than 50 g CO₂/km.
- **Activity 7.4, Appendix 1 of the delegated regulation (EU) 2021/2139:** only electrical charging points installed during the 2024-2025 financial year are included in the accounts.
- **Activity 7.7, Appendix 1 Delegated Regulation (EU) 2021/2139:** only new buildings acquired or let in the 2024-2025 financial year and which, in the case of buildings constructed before 31 December 2020, have a Class A energy performance certificate issued and are operated efficiently thanks to energy performance monitoring and assessment.
- **Activity 8.2, Annex 1 Delegated Regulation (EU) 2021/2139:** For data-driven solutions, the following functionalities are fully fulfilled:
 - ICT solutions are mainly used to obtain data and analysis to reduce GHG emissions.
 - Where an alternative solution/technology is already available on the market, the ICT solution demonstrates substantial lifecycle GHG emission savings compared to the best-performing alternative solution/technology.
 - Net life-cycle GHG emissions and emissions shall be calculated on the basis of Recommendation 2013/179/EU or, failing that, ETSI ES 203 199, ISO 14067:2018 or ISO 14064-2:2019.
 - Quantified lifecycle GHG emission reductions are verified by an independent third party that transparently assesses how well the standard criteria, including those of the critical review, were met when calculating the value
- **Activity 2.3, Appendix 2 delegated regulation (EU) 2023/2486:** All waste collected and transported separately that has been sorted at source is intended to be prepared for reuse or recycling operations by service

providers chosen by SII France. Source-separated waste consisting of paper and cardboard, glass and waste electrical and electronic equipment (WEEE) is collected separately and is not mixed with other waste streams.

- **Activity 4.1, Appendix 2 Delegated Regulation (EU) 2023/2486:** For life cycle assessment software, the following functionalities are fully met:
 - Support for the life-cycle assessment of products, equipment or infrastructure using software-implemented methods and algorithms in accordance with relevant standards such as Recommendation (EU) 2021/2279, ISO 14040:2006
 - the provision of data needed for life cycle analysis, such as standard carbon emission values and other environmental impacts for frequently used products and materials or production stages
 - making recommendations to improve the design of a product, piece of equipment or infrastructure to minimise their carbon and material footprint
- **Activity 5.1, Appendix 2 Delegated Regulation (EU) 2023/2486:** The economic activity consists of extending the life of refurbished products that have already been used in accordance with their intended purpose. The economic activity meets the following criterion: the refurbished products are covered by a sales contract with the service provider.
- **Activity 5.5, Appendix 2 Delegated Regulation (EU) 2023/2486:** The activity enables SII Spain to access and use the printing service, while ensuring that it remains the property of the company providing the service, such as a manufacturer, specialist or retailer. The contractual conditions ensure that all of the following sub-criteria are met: a) the service provider is obliged to take back the product used at the end of the contractual agreement; b) the customer is obliged to return the product used at the end of the contractual agreement; c) the service provider retains ownership of the product; d) the customer pays for access to and use of the product, or for the result of access to and use of the product. The activity leads to an extension of the lifespan or an increase in the intensity of use of printers in practice.
- **Activity 1.1, appendix 4 delegated regulation (EU) 2023/2486:** The activity contributes to the following objective: to restore ecosystems, habitats or species habitats to, or towards, good status, including by increasing their area or range.

We do not meet all the substantial contribution criteria for these activities: the elements identified as eligible will therefore not be considered as aligned.

Concerning eligible OPEX:

- **Activity 9.2, appendix 1 delegated regulation (EU) 2021/2139:** the projects selected correspond to research and development projects designed to reduce, avoid or absorb GHG emissions, but for which we do not meet all the criteria for a substantial contribution; the elements identified as eligible will therefore not be considered as aligned.
- **Activity 4.1, Appendix 2 of the delegated regulation (EU) 2023/2486:** costs related to the development of tools dedicated to ecodesign.

Compliance with the "do no harm" principle (DNSH)

DNSH "Adaptation to climate change": SII Group has deployed a decarbonisation plan to limit global warming, as described in 3.4.2.

DNSH "Transition to a circular economy": a waste management procedure has been put in place to ensure maximum recycling of waste at the end of its life, specifically electrical and electronic equipment.

Compliance with minimum guarantees

Human rights: SII Group is committed to complying with applicable laws and has a policy on human rights and is also subject to the duty of vigilance as defined by French regulations, as described in 3.2.1. SII Group is not subject to any controversy on the subject of Human Rights.

Business ethics and the fight against corruption: SII Group applies a zero-tolerance policy to corruption and influence peddling. A Code of Conduct for the prevention of corruption and influence peddling is published in ten languages and covers all Group entities. An e-learning training programme has been set up for all employees, supplemented by dedicated training for those considered to be at greater risk. These elements are detailed in § "Ethical governance" and "Overview of SII's ethical policy". SII Group has also put in place procedures for evaluating suppliers and subcontractors (see 3.2.2). SII Group is not subject to any controversy on the subject of Business Ethics.

Taxation: SII Group is committed to full compliance with tax regulations. In particular, the group pays taxes in the countries where its activities are located and where value is created (see 3.2.3). SII Group is not subject to any controversy on the subject of Taxation.

Protection of fair competition: SII Group manages its activities in strict compliance with the laws relating to competition in the countries where the Group operates (see 3.2.2). SII Group is not subject to any controversy on the subject of Protection of Fair Competition.

Results

The indicators below have been compiled using financial data determined in accordance with the accounting rules described in 3.4.1.

The CAPEX to be considered corresponds to the increase in assets. The amounts taken into account in the CAPEX denominator correspond to the cash flows of intangible assets and plant and equipment (excluding Goodwill).

Turnover indicators

Activity	Code	Turnover (€)	Turnover %	Substantial contribution						DNSH						Minimum Safeguards	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity
				Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity				
A. ACTIVITIES ELIGIBLE FOR REGULATION TAXONOMY																			
A.1. ELIGIBLE AND ALIGNED ACTIVITIES																			
Data driven solutions for reducing GHG emissions	8.2	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Data processing, hosting and related activities	8.1	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																			
Data driven solutions for reducing GHG emissions	8.2	746 737	0.07%																
Data processing, hosting and related activities	8.1	250 000	0.02%																
Total A.2. Eligible and non-aligned activities		996 737	0.09%																
Total (A.1+A.2)		996 737	0.09%																
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION																			
Activities not eligible for the Taxonomy regulation		1 147 812 361	99,01%																
TOTAL (A+B)																			
		1 148 809 098	100%																

CapEx indicators

Activity	Code	Turnover (€)	Turnover %	Substantial contribution						DNSH						Minimum Safeguards	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity
				Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity				
A. ACTIVITIES ELIGIBLE FOR REGULATION TAXONOMY																			
A.1. ELIGIBLE AND ALIGNED ACTIVITIES																			
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																			
Transport by motorbike, passenger car and light commercial vehicle	6.5	771 215	1.64%																
Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)	7.4	0	0%																
Renovation of existing buildings	7.2	6 148 397	13.08%																
Acquisition and ownership of buildings	7.7	39 978 302	85.05%																
Collection and transportation of non-hazardous and hazardous waste	2.3	39 286	0.08%																
Provision of data-driven IT/operational solutions	4.1	15 904	0.03%																
Conservation of habitats, ecosystems and species, including their restoration	1.1	0	0%																
Repair, refurbishment and remanufacturing	5.1	0	0%																
Products-as-a-Service and other circular service models focused on use and results	5.5	0	0%																
Total A.2. Eligible and non-aligned activities		46 953 104	99.89%																
Total (A.1+A.2)		46 953 104	99.89%																
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION																			
Activities not eligible for the Taxonomy regulation		51 895	0.11%																
TOTAL (A+B)																			
		47 004 999	100%																

OpEx indicators

Activity	Code	Turnover (€)	Turnover %	Substantial contribution						DNSH					Minimum Safeguards	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity
				Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Mitigation	Climate Change Adaptation	Water protect.	Circular eco.	Pollution				
A. ACTIVITES ÉLIGIBLES AU RÉGLEMENT TAXONOMIE																		
A.1. ACTIVITES ÉLIGIBLES ET ALIGNÉES																		
Research, development and market-driven innovation		0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0,00%
A.2. ACTIVITÉS ÉLIGIBLES ET NON ALIGNÉES																		
Basic research, applied research and experimental development of solutions	9.2	1 955 025	19.48%															
Provision of data-driven IT/operational solutions	4.1	2 790	0.03%															
Total A.2. Eligible and non-aligned activities		1 957 815	19.51%															
Total (A.1+A.2)		1 957 815	19.51%															
B. ACTIVITÉS NON ÉLIGIBLES AU RÉGLEMENT																		
Rent		3 447 247	34.36%															
Activities not eligible for the Taxonomy regulation		4 628 954	46.13%															
TOTAL (A+B)																		
		10 034 017	100%															

3.4.2. Mitigation and adaption to climate change

[GRI 302-1]; [GRI 305-1]; [GRI 305-2]; [GRI 305-3]; [GRI 305-4]; [GRI 203-1]

Aware of the environmental issues and its role as a global company, SII Group is committed to taking action to mitigate and adapt to climate change and to comply with an increasingly demanding legislative framework. To achieve this, the Group is mobilising all its teams to support changes in internal practices, to make the Group's activities resilient, and to help its customers become more resilient.

A dedicated governance structure was set up in 2024 to manage these challenges: the CSR and Climate Committee. It is made up of the CSR team (Group CSR Manager, Group CSR Officer, Group Digital Expert Manager, the two regional CSR coordinators and the CSR Manager for SII Poland), the Global Performance Director and the Operations Director. This committee meets four times a year to review the progress of actions and take the necessary decisions to achieve the Group's CSR and Climate ambitions.

Analysis of the physical risks associated with climate change

SII Group is beginning to analyse the physical risks of its activities related to climate change. This first phase of analysis will need to be improved and completed during the next financial year in order to go into greater depth, extend the scope and make it more robust. It was carried out by the Group CSR team on an expert basis. Its scope covers the Group's head office at 8 rue des Pirogues in Paris, France. The method used is the OCARA method¹⁰ funded by ADEME. Only vital or major processes were analysed according to their level of importance to the company and their climate sensitivity (intrinsic fragility of the activity under consideration to a climatic hazard). The climate sensitivity of the processes was assessed using the following hazards:

- Rising air temperatures
- Rising freshwater temperatures
- Rising seawater temperatures
- Thermal amplitude
- Disruption of freeze-thaw cycles
- Melting permafrost
- Changes to flora and fauna
- Heat peak
- Heatwave

- Cold snap
- Suffering of flora and fauna
- Changes in precipitation patterns
- Reduction in river levels
- Reduction in aquifer levels
- Forest fire
- Heavy rain
- Landslide
- Clay shrink-swell phenomenon
- Heavy snowfall
- Hail
- River flooding
- Flooding due to run-off
- Flooding due to rising groundwater
- Rapid coastal flooding
- Coastal erosion
- Slow coastal flooding
- Saline intrusion
- Modification of wind circulation
- High winds / Storms
- Modification of humidity
- Changes in sunlight levels

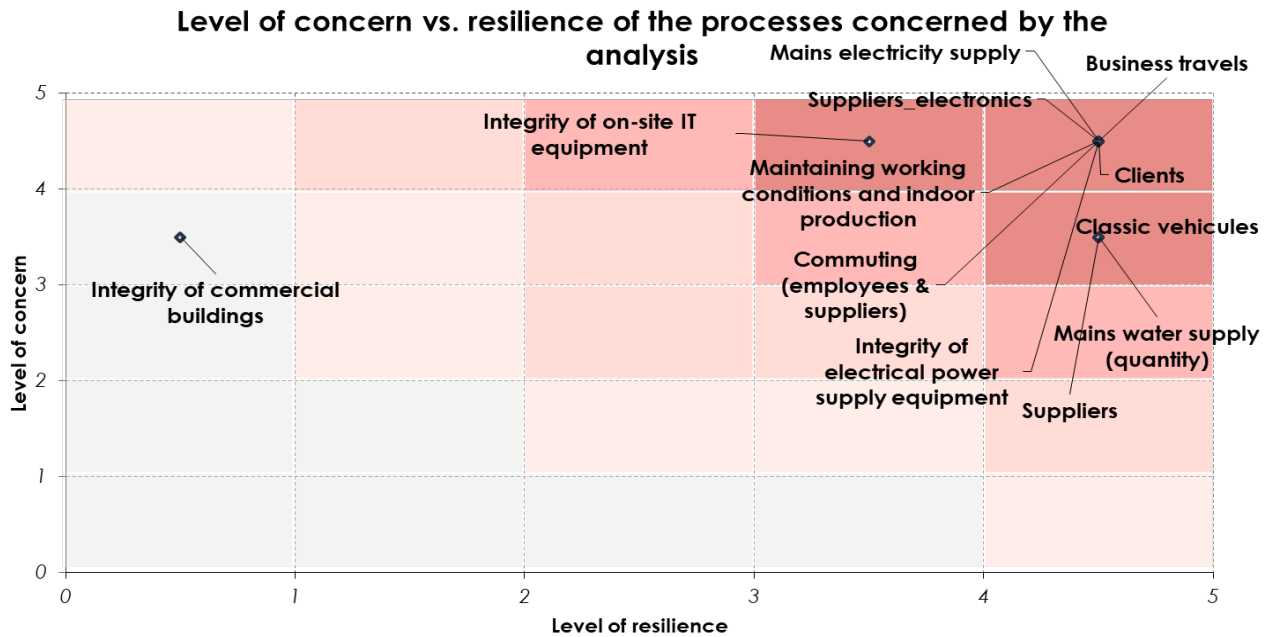
30 vital or major processes have been identified. Only the first 20 are analysed in the remainder of this report. They have been grouped together to clarify the analysis (see section 3.6.3).

Most of the vital or major processes analysed for SII Group Headquarters are located in the critical impact zone for the Group's activities. This means that these processes are essential for the group's activities and are vulnerable to some of the climatic hazards mentioned above.

These vulnerable processes are as follows:

- Maintaining indoor working and production conditions
- Integrity of on-site IT equipment
- Integrity of power supply equipment
- Conventional road vehicles
- Electronic suppliers
- Suppliers
- Customers
- Commuting (employees & contractors)
- Business travel
- Grid electricity supply
- Network water supply (quantity)

¹⁰ version 2023, Carbone 4. <https://www.carbone4.com/guide-methodologique-ocara>



- Level of resilience**
- 4-5 Very low resilience
 - 3-4 Low resilience
 - 2-3 Average resilience
 - 1-2 Strong resilience
 - 0-1 Very strong resilience
- Level of concern**
- 4-5 Vital process
 - 3-4 Major process
 - 2-3 Important process
 - 1-2 Secondary process
 - 0-1 Minor to negligible process

Legend

- Minor impact
- Secondary impact
- Important impact
- Major impact
- Critical impact

Aware of the physical risks associated with climate change and its level of resilience for the vital and major processes described above, SII Group is doing its part to mitigate climate change via its GHG inventory and associated actions and to adapt to these consequences via dedicated actions.

Greenhouse gas emissions inventory

Digital technology is now responsible for 4% of global greenhouse gas (GHG) emissions and the sharp increase in uses suggests an increase in these emissions.

Thus, as a digital player, it is the responsibility of SII Group to act to reduce its environmental footprint and fight against climate change. This is why the Group is committed to knowing its GHG emissions by carrying out an inventory of these emissions.

At the beginning of 2025, the Group has chosen to be supported by Greenly in carrying out its GHG inventory. Thus, the inventory for the year 2023-24 has been recalculated for the countries (SII France, SII Poland, SII Technologies, SII Romania and SII Spain) and created for the other subsidiaries. This first Group-wide inventory

marks the first step in creating a transition plan for the next fiscal year.



The methodology used is in accordance with the GHG Protocol. The GHG inventory for the 2024-25 fiscal year has a 46% physical approach, i.e. the use of physical data.

The method of consolidation chosen is the operational control approach. The Group calculates its scope 1, 2 and 3 GHG emissions on a scope that includes the subsidiaries it acquires control of.

The group is working to make the collection of data taken into account on all 3 scopes more reliable.

Below is the breakdown of GHG emissions according to the 3 scopes and by regulatory categories at Group level:

This year, thanks to the establishment of a network of CSR ambassadors within French agencies, several actions of the decarbonization plan have been put in place, such as raising awareness of eco-driving in Toulouse, capping temperatures in SII and Metanext agencies in Lyon, Ile-de-France, Atlantique and Ouest, identifying the lifespan of IT equipment and switching off lights and workstations in most agencies.

In addition, the Car Policy includes only hybrid and electric vehicles to reduce emissions from company vehicle travel

Decarbonisation and adaptation of the Group's activities

Reducing carbon emissions is the necessary and major lever for decarbonising the activities of SII Group and its entire value chain and achieving the goal of carbon neutrality by 2050 recommended by the UN and the EU. Through its subsidiaries, SII Group is already taking action to transform its practices. These actions also illustrate the way in which SII Group has chosen to act to mitigate and adapt to the consequences of climate change.

GHG emission reduction targets

The **Decarbonization Plan for SII France** by 2030 has been established in order to reduce the subsidiary's GHG emissions:

- 45% of the emissions from our Scopes 1 & 2, built on a 1.5°C scenario
- 25% of our Scope 3 emissions, built on a WB2C scenario

SII France's objective is to achieve carbon neutrality by 2050.

These reduction targets are built using the SBTi tool.

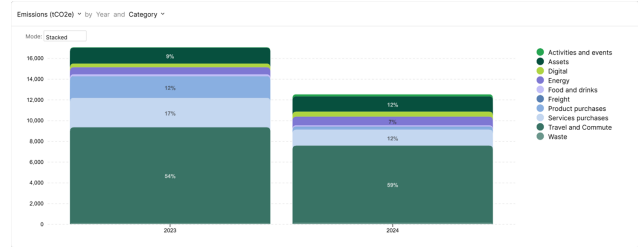
The reference year used by the Executive Committee when defining SII France's Decarbonization Plan is the 2019-2020 financial year.

SII Poland has also implemented a plan to reduce its GHG emissions:

- Horizon 2027-25% for scopes 1 and 2-15% for scope 3
- Horizon 2020-45% for scopes 1 and 2-25 for scope 3
- Horizon 2025: Net Zero

Monitoring of SII France's decarbonization plan

Compared to 2023-24, overall GHG emissions are down across all French agencies. In detail, gross scope 3 emissions are down (-36%). Scope 2 increases by +22% and scope 1 increases by +27%.



This year, thanks to the establishment of a network of CSR ambassadors within French agencies, several actions of the decarbonization plan have been put in place, such as raising awareness of eco-driving in Toulouse, capping temperatures in SII and Metanext agencies in Lyon, Ile-de-France, Atlantique and Ouest, identifying the lifespan of IT equipment and switching off lights and workstations in most agencies.

In addition, the Car Policy includes only hybrid and electric vehicles to reduce emissions from company vehicle travel.

Focus on actions to decarbonize SII's activities

Home-to-work travel and business travel account for 11% of SII's GHG emissions. Mobility is therefore a major lever for decarbonising its activities through the transition to low-carbon mobility and the sobriety of uses.

In order to promote low-carbon mobility, the Group has implemented the following actions:

- The deployment of policies and guides relating to business and personal travel in order to promote sustainable modes of travel (SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII Netherlands, SII Belgium, SII Chile, SII Colombia, SII Technologies, SII Romania, SII UK, SII Spain);
- Reimbursement of public transport costs for subsidiaries (up to 100% for SII France, Metanext, SII Canada, SII Deutschland, SII Belgium, SII Czech Republic);
- The electrification of the SII vehicle fleet (SII France, SII Deutschland, SII Belgium, SII Technologies).
- The establishment of accommodating infrastructure: facilities for cyclists and/or provision of charging stations dedicated to employees' vehicles (SII France, SII Poland, SII Technologies, SII Spain, SII Canada, SII Netherlands);
- The implementation of the sustainable cycling mobility package for SII France and Metanext and similar initiatives at SII Canada (discount on self-service bike subscription) and SII Belgium (mobility budget). SII Poland also offers cycling employees a bicycle repair station equipped with a pump and basic repair tools, all close to the bicycle parking spaces available at the workplace. Some subsidiaries also provide bicycles for commuting or business trips (e.g. Germany and SII Belgium);
- SII France: the Nantes agency is labelled a pro-bike employer and obtains a silver medal: training, awareness, safety, repair and tooling workshop, etc.
- Events for all the Group's subsidiaries throughout the year to promote low-carbon modes of transport such as European Mobility Week or May by Bike.

The sobriety of uses is also an axis for mitigating the GHG emissions inherent in mobility. SII works on:

- The use of conference call systems, videoconferencing and IP telephony are effective alternatives to avoid certain trips;
- The deployment of teleworking in subsidiaries (SII France, SII Technologies, SII Deutschland, SII Morocco, SII Canada, SII Spain, SII India, SII Poland, SII Romania, Metanext, SII UK, SII Belgium, SII Netherlands, SII Chile, SII Czech Republic, SII Switzerland, SII Italy);

Other drivers of GHG emission reductions are:

- The implementation of an energy sobriety plan (see 3.4.4);
- The dynamic of responsible purchasing, in particular with the support of the group's new Responsible Purchasing Charter (see 3.2.3);
- Optimization of work surfaces and IT equipment (see 3.4.3);

- Changing energy-efficient servers (SII Romania, SII Colombia)The choice of buildings with a lower carbon impact (see 3.4.4)

This participation in climate change mitigation at the SII level is also reflected in regular awareness-raising and actions to inform employees of the right behaviours to adopt (SII France, SII Poland, SII Deutschland, SII Romania, SII Technologies, SII Chile, SII Colombia, SII Spain, SII India, SII Canada).

electrical terminals in Spain



RISK		CLIMATE CHANGE				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Climate change mitigation and adaptation	SII CSR strategy SII FR decarbonization plan	Carbon intensity per FTE	T.eq.CO ₂ /FTE/year	3.78*	3.38 3.33* ¹¹	2,12 2,55*
		Carbon Intensity by Revenue	kg.eq.CO ₂ /k€/year	N/A	38,6* 32,6	28,3* 20,1
		Gross GHG Emissions Scope 1	T.eq.CO ₂	2 187	2 742	4 028
		Gross GHG emissions Scope 2 - location-based	T.eq.CO ₂	1 459	2 627	3 077
		Gross GHG Scope 2 emissions - market-based	T.eq.CO ₂	N/A	2 165	2 043
		Gross GHG Emissions Scope 3	T.eq.CO ₂	N/A	31 237	25 123
		1. Procurement of goods and services	T.eq.CO ₂	N/A	13 853	10 266
		2. Capital assets	T.eq.CO ₂	N/A	4 029	3 139
		3. Fuels and energy activities not included in scope 1 or 2	T.eq.CO ₂	N/A	1 501	1 703
		4. Upstream freight transport and distribution	T.eq.CO ₂	N/A	37	41
		5. Waste generated	T.eq.CO ₂	N/A	228	242
		6. Business travel	T.eq.CO ₂	N/A	6 451	5 498
		7. Commuting	T.eq.CO ₂	N/A	3 306	3 342
		8. Upstream leasing assets	T.eq.CO ₂	N/A	1 832	892
		9. Downstream freight transport and distribution	T.eq.CO ₂	N/A	0	0
		10. Processing of the products sold	T.eq.CO ₂	N/A	0	0
		11. Use of Sold Products	T.eq.CO ₂	N/A	0	0
		12. End of life of products sold	T.eq.CO ₂	N/A	0	0
		13. Downstream leasing assets	T.eq.CO ₂	N/A	0	0
		14. Franchises	T.eq.CO ₂	N/A	0	0
15. Investments	T.eq.CO ₂	N/A	0	0		
Total GHG emissions - location-based	T.eq.CO ₂	N/A	36 606	32 228		
Total GHG emissions - market-based	T.eq.CO ₂	N/A	36 012	30 892		

Key Performance Indicator (KPI)

* Indicator based on SII France perimeter

11 Change of method with the use of the Greenly platform

3.4.3. Sustainable IT

[GRI 306-2]; [GRI 306-3]; [GRI 306-4]; [GRI 302-1]

Being sustainable means building a framework of trust in digital technology, promoting innovation and the emergence of ecosystems of ethical and viable values while ensuring eco-responsibility.

SII Group is aware of the sustainable development issues related to its sector of activity. Digital technology has introduced a profound transformation of our societies, introducing both new opportunities to better manage social and environmental problems, and new associated issues such as data protection, respect for privacy, pollution generated (manufacture of many equipment, energy consumption, production of waste that is not or only slightly recyclable).

SII Group has affirmed its commitment in several ways:

- It has joined the Planet Tech Care (<https://planet-techcare.green/>) collective, which aims to accompany and support actors committed to reducing the environmental footprint of digital technology. By becoming a signatory, SII Group is mobilizing alongside the players in the French digital ecosystem and is

committed to controlling environmental risks to move towards a more responsible digital world,

- It is involved in Numeum's Responsible Digital program,
- Since July 19, 2022, it has been a signatory of the NR Charter supported by the INR (Institute for Responsible Digital Technology) https://charter.isit-europe.org/signataires-charte-nr/fiche-signataire/?lang=fr_FR&id=422.

This commitment is operationally reflected in a Sustainable IT approach included in CSR and Climate governance, and integrated into the Group's CSR strategy.

The Sustainable IT Expert (a member of the Group's CSR team) steers the Responsible Digital approach at the national level for France, and relies on the CSR team (CSR managers, coordinators and CSR contact points) for international deployment (in all the Group's subsidiaries), on the 3 main themes:



Green by Use
Raising awareness and best practices to get our employees, teams and businesses on board

- Mandatory sustainable IT awareness training
- Sustainable communication awareness
- Accessible computing introduction (RGAA – French reference frame)
- Workshops & events (ex: Digital Clean Up)




Green for IT
Equipment and data Life Cycle management, for a transversal improvement of agencies and projects impacts

- Sustainable IT purchasing guide (recommendations for IT teams: TCO/EPEAT ecolabels, ect.)
- Sustainable operating guide for IT equipments (Best Practices: Protection, Repair/Upgrade, Reuse/Recycling)
- Sustainable management for computers and monitors
- Next steps: smartphones, data and services life cycle



Eco-design
A structured set of tools to propose to our customers an eco-design offer

- 4 training modules, From fundamental concepts to operational deployment in projects
- A good practices reference frame based on recognized publications (AFNOR Spec 2201, REW)
- A dashboard to manage Eco-design approach
- + My Project Impact: Project and/or product environmental impact assessment



Green by Use

Raising awareness and promoting sustainable daily practices

SII Group has developed and distributed several e-learning modules internally using the digital 360 Learning tool:

- An awareness of Responsible Digital Technology (available in French and English), mandatory for all employees, covering:
 - Global issues (environment including climate, society, economy) linked to digital technology.
 - The specific characteristics of the digital industry (rare earths, exponential growth, hardware/software obsolescence, real/real obsolescence, etc.).
 - Levers for action: meeting the right needs, equipment life-cycle management, eco-actions, eco-design, etc.



- Raising awareness of Responsible Communication, with ideas and recommendations for digital communication and events.

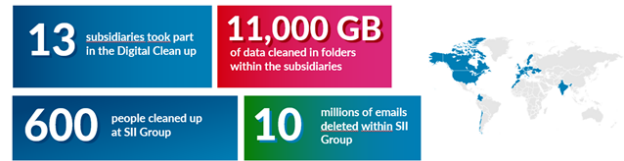


- An introduction to Digital Accessibility, presenting and illustrating the RGAA 4 standard, aimed at developers, interface designers and digital content creators.



In particular, SII Group participated via 13 of its subsidiaries (SII France, SII Poland, SII Spain, SII Romania, SII Belgium, SII Colombia, SII Czech Republic, SII Chile, SII UK, SII Netherlands, SII Deutschland, SII India) for the fifth consecutive year in the **Digital Clean Up Day**, a digital clean-up operation aimed at raising employee awareness of the **materiality and environmental impact of digital technology**:

<https://digital-cleanup-day.fr/>



Green for IT

Managing the environmental impact of IT resources

IT equipment is at the heart of the daily life of every employee of the Group. This is why SII Group is committed to and acting to manage the environmental impact of its IT equipment from the purchase of a good or service to its end of life.

75% of the PCs and 86% of the screens purchased by our subsidiaries carry eco-labels, selected for their level of requirement and reputation: TCO-Certified or EPEAT (Gold or Silver level).

The effort was prioritized on PCs and screens because of their number at SII, and the environmental impact of their manufacturing, they concentrate most of the impact of SII group's digital technology.

The scope of this approach will be extended to other equipment in the following exercises (smartphones, servers, network equipment, etc.)

At the international level:

The IT teams of all the subsidiaries participated in an internal questionnaire on the practices in place for all phases of the life cycle of the main digital devices: PCs, displays, accessories, network, data center, etc.

The analysis of the results has made it possible to define priority actions for each of the subsidiaries, in order to feed the continuous improvement process of the environmental performance of our equipment, and thus harmonize practices and converge towards the *Green for IT objectives* defined at the level of SII group:

- Management of the environmental impact of IT resources for management, using a complete and robust inventory
- At least 70% of purchases are eco-labelled for SII screens and PCs (target increased to 90% for SII France)



Digital waste (WEEE):

At SII France level, a national agreement was signed in 2025 with Ecologic, in order to best meet the regulatory, environmental and societal challenges of WEEE waste in France.

This theme is also an integral part of the deployment of Responsible Digital Technology internationally, by supporting each subsidiary in its end-of-life management process for its digital equipment.

Several subsidiaries have already developed local initiatives, such as SII Spain, which this year collaborated with the "Ordenadores sin fronteras" organization for the solidarity reuse of SII equipment.

Ecodesign

Taking social and environmental issues into account in our business activities

Eco-design is a continuous improvement approach that requires specific skills, and the implementation of indicators and measurement tools for management.

To prepare for the start of eco-designed projects at SII France, this year we trained 98 SII France employees in eco-design, thanks to the internal training course:

- 5 e-learning modules for training in eco-design, from the fundamentals to the operational implementation in projects. This training, initially offered in French and English, has been translated into Spanish by SII Chile so that all Spanish-speaking entities of SII Group can participate.
- Practical workshops led by SII's Sustainable IT Expert, in groups of 6-8 people: putting into practice the recommendations on a concrete case study, exchanges and feedback.

At the same time, SII has internally deployed a new version of My Project Impact, the tool for estimating the carbon impact of a service or project. This release was an opportunity to:

- align the models with our carbon footprint tool at Group level
- Simplify the interface to make it easier for our employees, project managers and business managers to get started.

This tool takes into account all areas of significant impact related to our activities, and aims to:

- Educational use in the awareness and engagement of SII teams

- Decision-making support in the organization of projects, possibly in collaboration with the Group's customers. This constitutes a broadening of the eco-design approach.
- Macroscopic management of technical or strategic choices

This initiative was recognized by the People's Choice Award at the 7th edition of the NUMEUM and KPMG ESN & ICT meeting:

https://www.linkedin.com/posts/chloe-genin_rse-numaezriqueresponsible-durabilitaez-activity-7249798291608010753-B5go?utm_source=social_share_send&utm_medium=member_desktop_web&rcm=ACoAAAYeFksBmu3SoLox53Rm8N2bZPbYEp7DWrM

An international commitment:

This year, 84% of the Group's subsidiaries are committed to a Sustainable IT approach, each having deployed at least one of the following projects:

- Software eco-design
- Raising awareness on Sustainable IT
- Extending the life of IT equipment
- Responsible data hosting
- Measures to reduce the energy consumption of the IT infrastructure
- Optimize data storage with data lifecycle management
- Server Virtualization
- Adopting alternative data center cooling practices

RISK		CLIMATE CHANGE				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Digital responsibility	SII CSR strategy SII FR decarbonisation plan	Entities committed to a sustainable IT approach	%	73	71	84 ⁽¹⁾
		Purchasing eco-labelled PC	%	98,8* 47,6 ⁽³⁾	98,8* 57,67**	98,05* 85,94 ⁽¹⁾
		Purchasing eco-labelled screens	%	88,4* 47,7 ⁽³⁾	99,5* 63,07***	99,5* 75,37 ⁽¹⁾
		Raising employee awareness on Sustainable IT	%	N/A 62 ⁽⁴⁾	N/A 76,22 ⁽²⁾	84,9* 49,61

Key Performance Indicator (KPI)

* Indicator established on the SII France perimeter.

** Indicator established on the perimeter SII France, SII Poland, SII Germany, SII India, SII Romania, SII Technologies, SII United Kingdom, SII United States, SII Belgium, SII Colombia, SII Spain, SII Switzerland.

Indicator established on the perimeter SII France, SII Poland, SII Germany, SII India, SII Romania, SII Technologies, SII United States, SII Belgium, SII Colombia, SII Spain, SII Switzerland.

1 Indicator established on the Group scope, based on the data reported by the various subsidiaries according to their access to the data

2 Indicator established on the perimeter SII France, SII Deutschland, SII Canada, SII India, SII Romania, SII Technologies, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Italy, SII Switzerland

³ Indicator established on the Group scope, based on data reported by the various subsidiaries according to their access to the data, with the exception of SII Canada and SII UK.

⁴ Indicator established on the scope of SII Technologies (Germany), SII Colombia, SII Spain, SII France, SII India, SII Netherlands, SII Romania, SII United Kingdom.

3.4.4. Environmental management

GRI 302-1]; [GRI 306-2]; [GRI 306-3]

General environmental policy

For many years now, SII Group has been implementing a proactive strategy in favour of the environment in the management of its activities. The Group's environmental management system is based on an environmental risk analysis and a continuous improvement approach. Some countries (SII France, Poland, Germany, Romania, Colombia and Spain) have appointed a person to be officially responsible for environmental issues, and have defined formal policies for managing environmental issues and reducing the environmental impact of their activities.

SII Group has set up an Integrated Management System based on the ISO 14001 standard, and management is responsible for its effectiveness. This management system has multiple objectives. They reflect SII's challenges and meet the needs and expectations of its stakeholders:

- Economic: controlling and optimising our energy consumption and carbon footprint, recycling our waste through selective collection and preventing pollution.
- Competitive: communicating to our customers the proof of our commitment to respecting the environment, in order to forge a differentiating image.
- Social: enhancing the company's image and actions vis-à-vis all employees and applicants, as well as economic and institutional players.
- Regulatory: applying future regulations and standards to anticipate future developments.
- Managerial: uniting employees around a company project, by raising their awareness, training them and involving them in the environmental approach implemented.

These are the main commitments made by the agencies and subsidiaries in their environmental policy, which is ambitious but also pragmatic, realistic and part of the process of continuously improving their environmental performance.

These environmental objectives are subject to indicators, measurements and controls. The actions undertaken as part of this virtuous approach are reviewed and updated annually at the management review meeting.

In addition, international CSR events are organised on a regular basis (2 in the last financial year focused on environmental issues, during Mobility Week and Digital Clean Up Day), to involve subsidiaries in the Group's CSR challenges.

ISO 14001-certified sites are actively involved in a continuous improvement process: SII France (10 agencies and the headquarters), SII Spain, SII Romania, SII Poland, SII Technologies (Germany), SII Colombia.



Environmental awareness and prevention

Most SII sites have formal procedures and operating methods for environmental practices, including waste management and recovery. Some SII Group subsidiaries recycle paper and cardboard, glass and plastic, ink cartridges, batteries and light bulbs, bio-waste and IT equipment (desktop and laptop computers, printers and screens), which can be donated to employees or associations, thereby extending their life cycle. The sites are equipped with sorting bins and, in some cases, composters. Once sorted, waste is usually recovered through various sorting and recycling channels.

Most subsidiaries are involved in such initiatives: SII Poland, SII Canada, SII Deutschland, SII India, SII Netherlands, SII Romania, SII Technologies, SII Belgium, SII Colombia, SII Chile, SII Spain, SII Czech Republic, SII France, SII Italy, SII USA, and SII Switzerland.

Measures have been introduced to reduce waste at source, particularly paper and plastic:

- Implementation of Electronic Document Management (EDM).
- Dematerialisation of internal documents.
- Devices to move towards zero plastic
- Installation of a connected fridge offering fresh, local, zero-waste products (SII Ouest, Sud-Ouest).

Our environmental ambitions cannot be achieved without the support and involvement of our employees in our approach. So, in addition to the CSR awareness training provided on joining SII, other awareness training and actions are regularly carried out to promote responsible actions in terms of sustainable development:

- Display of recycling zones
- Selective sorting instructions
- Reminding people of good practice and raising awareness of environmental issues

- Dedicated actions and workshops: World Clean Up Day, Digital Clean Up Day, Green Marathon, European Week for Waste Reduction, environmental Speak-Ups or environmental education campaigns via waste collection days.



The end-of-life of obsolete equipment (Waste Electrical and Electronic Equipment WEEE) has also been improved in order to promote the reuse of the equipment as much as possible, or if necessary the recycling or appropriate disposal of components, taking into account the associated traceability issues. In this sense, research was carried out in order to select a single service provider (for agencies in France), favouring a socially respectful and committed structure. The selected service provider, Ecologic, allows for uniform national management in accordance with the regulations in force, as well as to ensure precise monitoring of the collection and treatment of WEEE via the Trackdéchét platform. In order to coordinate and facilitate this management as much as possible, WEEE referents have been appointed in each French agency.

Internationally, 8 of the group's entities have a service provider for the end of life of this WEEE.

In addition, on the theme of biodiversity, we can for example mention the collaboration of the East agency with "A roof for bees". A sponsorship has been in place for three years now with an Alsatian beekeeper. The results are very significant: in 2022, thanks to the SII agency and the other sponsors, Thierry was able to turn his passion, beekeeping, into his new profession. The honey jars from his production also benefit the agency's teams. For inspiration, this action was the subject of a webinar in March 2022: <https://www.youtube.com/live/SNfDYR2ifQ?feature=share>

The initiative has subsequently inspired, since in 2024, the Lyon agency has also committed to sponsoring two apiaries located nearby.

Sustainable use of resources / Energy efficiency

Today, the energy crisis has become a tangible reality, the concrete repercussions of which can be seen even in our daily lives. In this context, energy sobriety is no longer an option. As an IT services company, SII Group plays a key role in achieving this goal. The current crisis requires the group to move forward with an immediate reduction in energy consumption, by immediately implementing collective sobriety measures.

SII group has called on all its subsidiaries, on the basis of the proposals of the Digital Convergences collective and the Government's Energy Sobriety Plan (Cigref), to implement an Energy Sobriety Plan.

Thus, several actions have been put in place in response to the group's Energy Sobriety Plan:

- The choice of high-performance, intelligent, more environmentally friendly buildings that are as close as possible to customers to limit employee travel, with the selection criteria for selecting certifications such as Leed Platinum (SII Chile), BREEAM (SII Ile-de-France, Metanext, SII Auvergne-Rhône-Alpes, SII Nouvelle-Aquitaine), HQE (SII Ile-de-France) or buildings built partly of wood (SII Ouest).
- The commitment to an approach to monitoring and managing energy consumption, including a more precise setting of temperatures, particularly during the summer and winter seasons.
- The privileged use of renewable energies with a guarantee of origin.
- Raising employees' awareness of good practices for using the electrical and electronic equipment in their possession.
- Renewal of the equipment fleet only if necessary, and by favouring the purchase of eco-responsible equipment (see 3.4.3).
- Raising employees' awareness of the benefits of choosing a soft mode of transport for their travel.
- The group also has a tool for monitoring energy consumption invoices.

RISK		ENVIRONMENTAL MANAGEMENT				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Certification and external assessments	SII Management Policy	EcoVadis "Environment" score out of 100	Score	70	80	86
		ISO 14001 certified entities	%	33	26	32
Environmental awareness and prevention	SII CSR strategy	Waste generated	T	82.1*	32.9*	18.5*
		Recycled waste	%	27.7****	30.5****	56 854*** 57.5* 22***
Sustainable use of resources/	SII CSR strategy	Energy consumption	kWh	1 266 319*	1 484 442*	1 932 889*
		Renewable energy	%	4 937 856**	6 150 863	6 662 572°
				2.8*	17.8*	20.5*

RISK		ENVIRONMENTAL MANAGEMENT		
energy efficiency	Energie efficiency plan SII	2.1**	5.9	25°

Key Performance Indicator (KPI)

Key Performance Indicator (KPI) 2025-26

* Indicator established on the SII France perimeter.

** Indicator based on SII Technologies (Germany), SII SII Belgium, SII Chile, SII Colombia, SII Spain, SII France, SII India, SII Morocco, SII Poland, SII Czech Republic and SII Romania, i.e. 96.7% of the group scope as of 31/03/2023.

Indicator established on the perimeter SII France, SII Spain, SII Romania

Corrected data for the year 2023 and 2024.

°Indicator established on the Group scope. For SII Poland, SII India, SII Netherlands, SII Romania, SII Technologies, SII Belgium, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII France, Metanext the data are calculated on actual consumption. For SII Colombia, SII USA, SII Italy, SII Chile, SII UK and SII Canada, the data are estimated using Greenly. SII Deutschland estimated these consumptions in relation to its own consumption last year.

3.4.5. The digital ecosystem

As a company specialising in digital services, SII Group is heavily involved in the challenges of its ecosystem, contributing to the development of the digital sector:

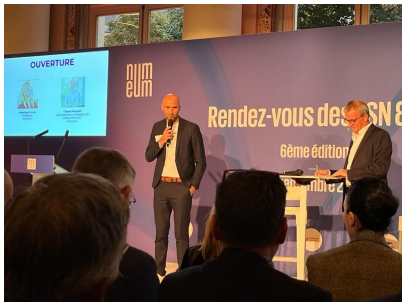
- contributing to the development and influence of the digital sector, in conjunction with key organisations;
- promoting digital training and careers.

Relations with trade associations and technology expert groups



SII is a member of NUMEUM, the leading professional employers' association for digital companies in France. In order to take part in the evolution of our profession and to defend its interests, SII is actively involved at several levels within NUMEUM:

- Charles MAUCLAIR, a member of SII Group Management Board, has been a director of Numeum since 2023 and Chairman of the Collège des sociétés d'Ingénierie et de Conseil en Technologies (ICT) since October 2021.



- SII's business experts sit on various existing committees (training, innovation, legal).

In addition, our involvement is strengthened locally by our participation in working groups relating to key market areas in the region. These groups provide SII with representation and skills related to developments in the digital sector.



As a member of boards of directors or as a member, the group pursues the following objectives:

- participate in the development of digital technology;
- promote training and enhance the value of digital and engineering professions;
- promote exchange and cooperation between training establishments and the major employability sectors in the digital sector;
- to promote innovative teaching methods.

SII sponsors and makes technical contributions to a number of expert circles. These initiatives are a source of motivation and recognition for the employees who take part.

Internationally, SII Chile is a member of the Chiletec professional organization, which aims to support and energize the Chilean technology industry.

Promoting digital training and careers

SII supports young people through partnerships and exchanges with a large number of schools and universities in order to align educational curricula with market requirements. We work with students to :

- promoting digital and engineering professions through presentations of SII professions;
- provide financial support for their initiatives (challenges, communications, etc.);
- offer internships and work-study placements, in particular at recruitment forums and job fairs;
- advise them in their job search;
- offer mock interviews to future graduates;
- participate in school juries.

SII France has established several partnerships with higher education institutions, in particular its SII Ouest and SII Atlantique agencies, which are in contact with 19 institutions. SII Poland is also a partner of 21 institutions.

The IDF agency has set up a scholarship for young girls, called "Program'her", to finance the first year of engineering school at EFREI, a higher education institution dedicated to training and research around digital technology. Also, this agency participates in interventions to promote engineering among high school girls.

In 2024, SII Poland also entered into a special partnership with the University of Warsaw for a period of six years, which allowed the inauguration of a computer classroom to allow students to strengthen their skills in the fields of digital and engineering.

SII Group participates in the events of partner schools (technical lunches and sporting events bringing together SII employees and students, disabled sports challenges, etc.) thus linking the professional and academic spheres.

DIGITAL ECOSYSTEM						
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Reach of the digital sector	SII Management Policy	Entities with links to professional associations and technology expert groups	%	40	56	53**
		Entities with school partnerships involved in promoting digital training and careers	%	20	15.8	21***
		Amounts allocated to universities	€K	N/A	7.7	100*

* Indicator established on the SII France perimeter.

**Indicator based on the Group, excluding Metanext, SII Technologies and SII Czech Republic

***Indicator established on the Group scope, excluding Metanext, and SII Technologies.

3.4.6. Philanthropic commitment

[GRI 203-1]

Commitment has always been and remains a strong value for SII. The Group believes that as a committed player, it has a responsibility to participate in the social issues that affect our territories. It is in this context that SII Group and its employees work throughout the year in favour of causes of general interest. Sponsorship and voluntary work are regularly carried out to support associations and self-help organisations.

SII Corporate Foundation



Since 2020, SII Corporate Foundation responds to a desire to act for causes of general interest such as health, social justice, gender equality, sustainable development or disability... In practical terms, this structure makes it possible to organise sponsorship in line with our Corporate Social Responsibility approach. The Group offers financial support, but also sponsorship in kind. The latter takes the form of the provision of skills and technology.

SII Corporate Foundation also supports employees wishing to get involved in solidarity projects in a wide variety of fields, such as :

- education and teaching,
- protection and dissemination of culture and heritage,
- protection of the environment and sustainable development;
- the technological boom;
- humanitarian, solidarity and social action;
- health and medical research;
- professional integration;
- the dissemination and development of the principles of citizenship, non-discrimination, inclusion, equality, automation, social responsibility and ethics.

Several forms of support are available:

- funding and support for selected projects involving employees, partners and associations;
- making available the expertise of our staff;
- communication campaigns to promote the projects supported;
- donations in kind ;
- any other initiative that helps to achieve the purpose of the Corporate Foundation.

SII Corporate Foundation is particularly attentive to projects linked to the digital transition, an area in which SII supports its customers. In this way, SII France aims to make it a vehicle for inclusion and solidarity. Projects carried out or supported by employees are also given priority.

A new call for applications will soon be launched in September 2025, to allow new projects to be supported.

The 4th call for projects selected the projects of 6 associations related to the title "Acting for the Sustainable Development Goals (SDGs) for a total budget of €48000:

- **Sensycap 78**: Organisation of "weekends of respite for all" – moments of conviviality and joy for children with autism spectrum disorders supervised by professionals, allowing parents to offer a break from the sport.
- **Unimotion**: Development and distribution of an engine kit that can be adapted to manual wheelchairs, allowing the addition of electric assistance. This innovation aims to preserve or restore the autonomy that is essential to the daily lives of the people concerned, with the aim of ensuring access without out-of-pocket expenses and without delay.
- **Happy Days**: Sensory travel experience soliciting sight and hearing thanks to virtual reality; smell with the diffusion of microdroplets and touch through breaths of air of various temperatures, destined for a home welcoming people with disabilities.
- **Enfances 232**: Improving the quality of education and promoting access to culture for a large and diverse population, including children, adolescents, youth, persons with disabilities, people on the move and other groups in contexts of protracted crises.
- **Electrolab – Hackerspace**: Introduction of girls and women to computer programming through the "Coding for Women" program, in collaboration with partner structures located in the working-class neighborhoods of Nanterre.
- **Association du cinQ**: Help young urban people under 25 years old, with orientation difficulties and/or loss of bearings, to remobilize through motivational workshops related to citizenship and ecology.

Skill sponsorship

The multitude and diversity of technical, technological and human skills offered by the talents constitute an undeniable asset for the group but also for the general interest. SII thus offers its employees wishing to get involved in projects of general interest the opportunity to carry out skills sponsorship missions to support associations and self-help organisations.

- In France, SII collaborates with Kolabee, a platform that connects associations and companies in the digital sector to allow its employees to get involved in impactful associative projects during their inter-contract period. 197 employees registered in the last financial year, representing 3187.5 days.



- sponsorship initiatives have been carried out by employees of SII IDF, in partnership with the EPIDE association, to provide disadvantaged young people with

the tools to build their employability through education in the digital field and to facilitate distance learning.

Civic involvement

The way in which employees are encouraged to get involved in humanitarian or civic causes is always the same: it starts with an individual employee's initiative, a positive response from management in the form of a collection of donations or something else. All these great initiatives are relayed via our communication tools.

Every year, our employees support the Red Cross, blood drives and the Telethon. Various collections are organised in the branches and subsidiaries for children, disabled people and people in need.

97 associations were supported by all the Group's subsidiaries. For example:

- In 2024, SII Côte d'Azur participated in the Odyssea charity race, which funds breast cancer research.
- The Pink October operation is highlighted in several entities: SII Sud-Ouest, SII Auvergne-Rhône-Alpes, SII Ile-de-France, SII Morocco. In Morocco, a doctor intervened to share essential advice on prevention and screening.
- SII Atlantique has donated school supplies to Senegal thanks to the association Les Lorouzelles.
- MOVEMBER is highlighted by several subsidiaries. SII North supports one of its employees in his fundraising. SII Ouest raises awareness and SII Méditerranée participates in a race to support research against prostate cancer. For this event, SII UK has supported this year with £600 Little Troopers who support all children with one or both parents serving in the British Armed Forces (regular or reserve).
- SII Colombia actively supports the non-profit foundation Tennis For Colombia, through donations that allow us to support educational and sports programs.
- Raising awareness of employee disability. SII Canada regularly organizes disability awareness workshops with the AlterGo association. This year, the employees were introduced to goalball. SII France also participates in this type of event: the Sport2job. SII Spain organises with its partner Adecco Foundation awareness-raising and conferences to raise awareness about inclusion, such as the conference by Javi Martin, actor and TV presenter, or an awareness campaign on the talent of people with disabilities.
- SII Group Chile has 2 internal philanthropy communities: Niño Futuro for children and Animal protegido for animal protection. They provide support to various external venues and communities in their specific field. The subsidiary contributes through donations (funds and materials) and communication channels to help employees get involved in community activities.
- SII Poland has set up the "SII Power Volunteers" program which allows it to sponsor and support the personal projects of its employees, whether technological, sports or charitable.

- This year, SII Spain has launched a campaign for employees who want to donate to support families affected by DANA in Valencia.
- SII Romania proposed to about twenty of its employees a tree planting. Together with volunteers from the

MaiMultVerde association, more than 5,000 saplings have been planted on the banks of the Cama Canal, which connects the town of Giurgiu to the Danube. This participation allows the creation of the first community forest in Romania, the Cama Forest.

RISK		PHILANTHROPIC COMMITMENT				
Issues	Policies	Indicators	Units	3/31/2023	3/31/2024	3/31/2025
Patronage and civic engagement	SII CSR strategy	Entities involved in philanthropic work	%	80	63	53
		Amount allocated to associations / charities	€k	N/A	238	346.6

Key Performance Indicator (KPI)

3.5. Highlights of the year

Every year, our employees around the world promote and develop the values of SII Group. Here are some of the highlights of 2024-2025:

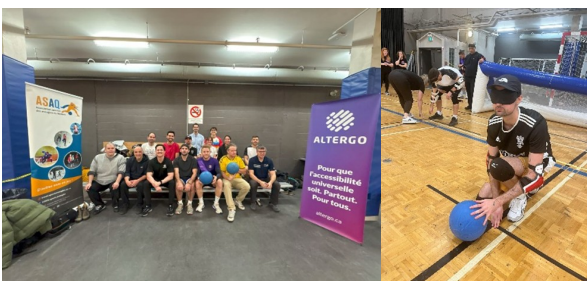
SII UK – Movember 2024, every mile counts!

Throughout the year, SII UK shared the highlights of corporate life through its monthly 'This Month at SII' series, highlighting internal initiatives, team events and collective successes. Among the most striking moments, the Movember 2024 initiative mobilised employees around a sporting and solidarity challenge: to cover as many kilometres as possible on foot, by bike or by running, in support of the Prostate Cancer UK Foundation. Thanks to their commitment, the teams have not only strengthened their cohesion, but also actively contributed to a public health cause.



IBS Canada – Inclusive Immersion Through Sport

In an effort to raise awareness of inclusion, SII Canada employees were introduced to Goalball by the AlterGo association. A discipline present at the Paralympic Games, this team sport was designed for blind or visually impaired people. This immersive experience provided a better understanding of the challenges related to disability and strengthened team cohesion around the values of respect and diversity. An inspiring initiative that illustrates SII Canada's commitment to an inclusive culture.



SII Morocco – Pink October: a month of solidarity

On the occasion of Pink October, SII Morocco mobilized to raise awareness among its employees about the fight against breast cancer. Through prevention actions, information workshops and committed communication, the company has been able to create a space for dialogue and solidarity. This initiative is a testament to the importance placed on health and well-being within the organization.



SII Romania – Planting for tomorrow

SII Romania took part in a reforestation action in partnership with the NGO MaiMultVerde, as part of the #CamaForest project. Employees have actively participated in the planting of trees, thus contributing to the fight against climate change. More than 5,000 trees have been planted along the Cama Canal, connecting the town of Giurgiu to the Danube. This environmental initiative reinforces SII's commitment to a more sustainable and greener future.



SII Poland – Raising digital awareness among young people

Through the #PowerKids programme, SII Poland has organised cybersecurity awareness workshops for children. The objective: to teach them the right reflexes to evolve safely in the digital world. A citizen initiative that reflects SII's desire to actively contribute to the education and protection of future generations.



SII Spain – Let's preserve the coastlines!

SII Spain mobilized for a day of volunteering on the beach of Nova Icària in Barcelona, in partnership with the Save the World project. The morning began with an environmental awareness session, followed by a waste collection operation. The Save the World project has already removed more than 25 tonnes of litter from beaches around the world. A great example of small gestures that make a big difference! Congratulations SII Spain!



SII Chile – the #Greenginer community in action

At SII Chile, commitment to the planet takes on a new dimension with the creation of our #Greenginer community. This initiative aims to unite employees around sustainability values and to increase the number of actions with a positive impact. Among the first initiatives: the organization of a first fresco workshop on the environment.



3.6. Methodological note

The purpose of this section is to describe the methodology used to prepare SII Group's Non-Financial Statement (NFS).

3.6.1. Compliance with French law on the declaration of non-financial performance

SII Group's NFS publishes in its Annual Financial Report (RFA) in accordance with the transposition in France of European Directive 2014/95/EU of October 22, 2014 on the publication of social and environmental information (Order N° 2017-1180 of July 19, 2017; Decree No. 2017-1265 of August 9, 2017), and European regulations:

- 2020/852 of June 18, 2020 on establishing a framework to stimulate sustainable investment and amending Regulation 2019/2088,
- 2021/2139 of June 4, 2021,
- 2021/2178 of July 6, 2021.

The information contained in the Group's NFS is compliant:

- French law n° 2021-1104 of August 22, 2021 on combating climate change and building resilience to its effects,
- Decree n° 2022-982 of July 1, 2022 amending the regulatory provisions relating to greenhouse gas emission assessments established by Article 28 of the French Energy and Climate Act no. 2019-1147 of 8 November 2019,
- French law n° 2021-1774 of December 24, 2021 aimed at accelerating economic and professional equality.

3.6.2. Correspondence with the themes of Article L225-102-1 paragraph 3 of the French Commercial Code

Certain topics required by Article L225-102-1 paragraph 3 of the French Commercial Code have not been the subject of indicators or specific comments, due to the absence of major risks identified on the topics in question. In this sense, these themes are not material with regard to the activities present within SII Group. This is the case for:

- the fight against food waste ;
- the fight against food insecurity;

- respect for animal welfare and responsible, fair and sustainable food.

Correlation table:

SUBJECTS OF ARTICLE L.225-102-1 OF THE FRENCH COMMERCIAL CODE	NFS CHAPTER
<p>BUSINESS MODEL</p> <ul style="list-style-type: none"> Description of main activities Stakeholders Value creation Vision and objectives (values, strategy) Challenges and future prospects (sectoral challenges, market trends) 	<p style="text-align: center;">See Chapter 1 "Presentation of the company and its activities"</p>
<p>MACRO RISKS AND NON-FINANCIAL ISSUES</p>	<p style="text-align: center;">3.1</p>
<p>POLICIES, DUE DILIGENCE, RESULTS AND KEY PERFORMANCE INDICATORS</p>	<p style="text-align: center;">3.2; 3.3; 3.4</p>

SUBJECTS OF ARTICLE L.225-102-1 OF THE FRENCH COMMERCIAL CODE	NFS CHAPTER
IMPACTS ON CLIMATE CHANGE OF THE COMPANY'S ACTIVITY AND THE USE OF THE GOODS AND SERVICES IT PRODUCES	
SOCIAL COMMITMENTS TO SUSTAINABLE DEVELOPMENT	3.4
CIRCULAR ECONOMY	
FIGHT AGAINST FOOD WASTE	
FIGHT AGAINST FOOD INSECURITY	No major risk; Not relevant to SII Group's activities.
RESPECT FOR ANIMAL WELFARE AND RESPONSIBLE, FAIR AND SUSTAINABLE FOOD.	
COLLECTIVE AGREEMENTS ENTERED INTO WITHIN THE COMPANY AND THEIR IMPACT ON THE COMPANY'S ECONOMIC PERFORMANCE AND ON EMPLOYEE WORKING CONDITIONS	3.3
ACTIONS TO COMBAT DISCRIMINATION AND PROMOTE DIVERSITY	3.3
ACTIONS TO PROMOTE PHYSICAL AND SPORTS ACTIVITIES	3.3
MEASURES FOR DISABLED PEOPLE	3.3
ACTIONS TO PROMOTE THE PRACTICE OF PHYSICAL ACTIVITY AND SPORT	3.3
FIGHT AGAINST CORRUPTION	3.2
FIGHT AGAINST TAX EVASION	3.2

3.6.3. Methodology and scope of key performance indicators

[GRI 3]; [GRI 2-2]; [GRI 2-3]; [GRI 2-4]

Organisation of reporting

The Non-Financial Statement is based on two key mechanisms:

- The SII materiality analysis presenting the extra-financial issues relevant to SII Group's activities.
- Annual survey of CSR practices of SII entities (French agencies and subsidiaries).

The system put in place for the collection of extra-financial data promotes the reliable and efficient collection of both qualitative and quantitative data from the subsidiaries where SII Group operates. The tool selected for this data collection is a web platform provided by **Greenly** : <https://carbon.greenly.earth/>



Each subsidiary has nominative access (one for each CSR correspondent), so that it can enter the extra-financial data for its perimeter.

The data collection campaign was carried out from April 14 to June 6, 2025.

Once the data has been checked and validated by the Group's CSR team, the tool is used to consolidate the data at Group level in May and June.

Legislative and regulatory developments are also analysed so that they can be taken into account in CSR reporting where appropriate.

In addition to drawing up the Group's NFS, the aim of this collection of CSR practices is to :

- provide a reference framework of CSR practices on which all entities can base their responses to the various demands of our stakeholders;
- monitor the indicators associated with our CSR strategy;
- measure our level of CSR maturity and give us the opportunity to improve it;
- Responding to external evaluations such as Ecovadis and CDP.

Scope and reporting period

The target perimeter for capturing CSR practices is the financial consolidation perimeter.

Therefore, unless otherwise specified:

- The information and indicators concern the entire scope of SII Group, excluding the Luxembourg entities.
- Indicators indicated as SII Poland include Poland, Ukraine and Sweden.
- Indicators indicated as SII France include SII Atlantique, SII Auvergne-Rhône-Alpes, SII Côte d'Azur, SII Est, SII Ile-de-France, SII Méditerranée, SII Nord, SII Nouvelle-Aquitaine, SII Ouest, SII Sud-Ouest, and Headquarters.

- The period for calculating the indicators is that of each of the financial years presented, i.e. from 01/04/N-1 to 31/03/N.

A certain number of indicators have been evaluated within the scope of SII France when the measurement exists only in France or when there are methodological limitations due to the lack of harmonisation of national and/or international definitions and legislation.

Results and key performance indicators

To measure its extra-financial performance, SII Group has adopted indicators that are relevant to its activities and the expectations of its stakeholders. The extra-financial indicators have been chosen pragmatically, with a view to clearly assessing changes in the results for each risk and associated issue.

In addition, **Key Performance Indicators (KPIs)** have been defined for each non-financial risk in order to measure the effectiveness of the policies and actions implemented. In addition, the annual EcoVadis assessment has enabled us to add a score out of 100 to each category of social, environmental and societal performance indicators.

The results and key performance indicators apply the following principles:

- accuracy: SII Group makes every effort to ensure the accuracy of the data published;
- comparability: SII Group strives to maintain consistency over the years to ensure that data is comparable.

Since 2022, during the reporting period, 2 **internal audits** per year have been carried out on the spreadsheets used to monitor social data: "Training hours" and "Work-related accidents". These internal audits make it possible to correct any data entry errors during the course of the year, thereby ensuring the reliability of the data published in the annual financial report.

The indicators are calculated on the basis of definitions identified in the internal CSR Indicators Dashboard.

For certain indicators, a specific reporting procedure has been drawn up and shared with all the subsidiaries included in the scope of the audit for the year in question (via the Reporting 21 tool). This makes it possible to obtain a harmonised reporting methodology between the various entities audited, and thus to promote data consistency.

The Group regularly reviews all its indicators to ensure that each year it presents indicators that are relevant to its activities and its maturity with regard to its extra-financial challenges.

A number of additions and deletions have been made since the publication relating to the 2023-2024 financial year:

- Changing the title of the indicator "CO2 emissions/FTE/year" to "Carbon intensity per FTE"
- Addition of the "Carbon intensity by Turnover" indicator
- Modification of the KPI "Emissions by scope (1,2,3)" to several KPIs:
 - "Gross GHG Emissions Scope 1"
 - "Gross GHG Emissions Scope 2 – location-based"
 - "Gross GHG Emissions Scope 2 – market-based"
 - "Gross GHG Scope 3 emissions"
 - "Total GHG emissions – location-based"
 - "Total GHG emissions – market-based"
- Addition of indicators in the KPI subsection "Gross GHG Scope 3 emissions":
 - "1. Procurement of goods and services"
 - "2. Capital Assets"
 - "3. Fuels and energy-related activities not included in scope 1 or 2"
 - "4. Upstream freight transport and distribution"
 - "5. Waste generated"
 - "6. Business travel"
 - "7. Commuting"
 - "8. Upstream leasing assets"
 - "9. Downstream Freight Transport and Distribution"
 - "10. Processing of products sold"
 - "11. Use of Products Sold"
 - "12. End of life of products sold"
 - "13. Downstream leasing assets"
 - "14. Franchises"
 - "15. Investments"
- Modification of the KPI "Home-work travel (in TCO2e/employee)" to "7. Commuting »"
- Addition of the KPI "Rate of suppliers having signed the Responsible Purchasing Charter – Amount >400k€"
- Modification of the KPI "Rate of suppliers having signed the Responsible Purchasing Charter – Amount >€400k" to "Rate of suppliers having signed the Responsible Purchasing Code of Conduct" for the 2025-26 financial year.
- Modification of the KPI "Amount allocated to associations/charities" to "Number of partnerships with associations" for the 2025-26 financial year.
- Modification of the KPI "Energy consumed" to "Renewable energy" for the 2025-26 financial year.
- Changed the KPI from "Entities that have passed the Cyber Maturity Assessment to the required level" to "Subsidiaries that have passed the Cyber Maturity Assessment"
- Modification of the KPI "Proportion of women among management bodies (Gender Equality Index)" to "Proportion of women among management bodies (Rixain Law)"
- Modification of the indicator "Employees with disabilities (%)" to "Rate of employees with disabilities"

- Modification of the KPI "Renewed GPTW labels" to "Audited and labelled GPTW labels".

In the report's tables, the **Key Performance Indicators (KPIs)** for each issue, applicable from the 2024-2025 financial year, are highlighted in green.

The **Key Performance Indicators (KPIs)** applicable from the 2025-2026 financial years are shown in italics.

The associated policies are also mentioned opposite each risk/issue.

For certain risks (Governance, Innovation, Social Relations, Philanthropic Commitment, Digital Ecosystem), only monitoring indicators are planned to date. In fact, they have been deemed to be less of a priority than the other risks. Discussions are underway to define related Key Performance Indicators. However, SII Group's approach to these issues is set out in the Extra-Financial Performance Statement.

Concerning the analysis of climatic risks carried out using the OCARA method:

- the categories "Commuting - rail (employees)", "Commuting - road (employees)", "Commuting - rail (service providers)", "Commuting - road (service providers)", have been grouped together in the category "Commuting (employees, service providers)";
- the categories "Business travel - rail", "Business travel - road" and "Business travel - air" have been combined in the "Business travel" category;
- the "Customers_Services" and "Customers_Other Manufactured Products" categories have been merged into the "Customers" category;
- the "Suppliers - services" and "Suppliers - repairs" categories have been merged into the "Suppliers" category;
- the categories "Maintenance of internal working conditions" and "Maintenance of internal production conditions" have been combined in the category "Maintenance of internal working and production conditions".

Details of social indicators

The "Average total headcount" and "Net job creation" indicators concern the group scope. For the "Total average headcount" indicator, for 24-25 reporting, the contracts included in the SII Poland perimeter change. It contains only the "employee" and "civilian" contracts.

The social performance indicators are taken from the human resources management tools used in each subsidiary. In some cases, they have been the subject of non-accounting reporting. In this case, a common reference framework was distributed to all those responsible for collecting the information. The results were compiled by the Group Finance Department.

Regarding the social indicators, SII Luxembourg, SII Sweden and SII Ukraine are included in the calculations.

With the exception of the asterisks detailed in the spreadsheets, these indicators are limited to the entire SII

group.

Headcount indicators include apprentices and professional training contracts and exclude trainees. Information may vary according to local circumstances (for example, departures are broken down according to 6 different reasons for SII France compared with 3 for all entities outside France). The Group is working to harmonise this information.

The average absenteeism rate has been calculated on the basis of the "consultant" headcount, taking into account only absences due to illness, maternity, accidents at work and commuting accidents. It is determined by the number of days absent for these reasons, divided by the total number of days theoretically worked (including holidays).

For the "Training hours" indicator, training hours are recorded when they are completed during the financial year, with the exception of training hours relating to professionalisation contracts, which are recorded during the financial year (and not at the end of the training course). All types of training can be taken into account, whether internal or external, face-to-face or distance learning, as long as they: result in an acquisition of skills for the employee, are accompanied (tutored) by a trainer (internal or external) or via a digital learning environment (online). Training hours spent at school by apprentices & professional training contracts are counted. Hours spent on work placements are not taken into account.

In France, even though declaration no. 2483 is no longer required as a result of the reform of vocational training, training-related indicators are calculated according to the same provisions. Hours spent in schools as part of professionalisation contracts are counted as training hours in France.

The severity rate is calculated as follows: (Number of days lost through temporary disability * 1,000) / Number of hours worked.

For the "Accidents with lost time" indicator, accidents at work and commuting accidents with lost time occurring during the year between the place of work and: the main residence, the place of catering, or the customer are counted. Accidents resulting in lost time are classified as such by the CPAM. The number of accidents at work with lost time includes commuting accidents.

Details of social and environmental indicators

The "Green Taxonomy" indicators concern the group perimeter except SII USA, SII Canada, SII Italy.

The "Employee awareness of responsible digital technology" indicator concerns the group scope.

The indicators for managing our environmental approach are monitored in order to present relevant indicators with regard to the group's activities and maturity with regard to environmental issues.

For the "CO₂/FTE/year emissions" indicator, FTEs are calculated on the basis of contractual presence time (in calendar days) at the end of the financial year (at 31/03/N).

For the indicators "Gross GHG Emissions Scope 1", "Gross GHG Emissions Scope 2 – location-based", "Gross GHG Emissions Scope 2 – market-based", "Gross GHG Emissions Scope 3", "Total GHG emissions – location-based", "Total GHG emissions – market-based", the local data of the subsidiaries are injected for consolidation into the CSR data collection tool: Greenly, which calculates emissions by scope according to the GHG Protocol methodology. For this indicator, targets were defined when the France Decarbonization Plan was defined in early 2023. The scope of this plan will be extended to other subsidiaries in the coming years. These indicators relate to the Group scope. They have been recalculated for the 2023-24 fiscal year, which explains the difference between the publication of the 2023-24 EFPD and the 2024-25 EFPD. Extrapolations and estimates were used to calculate the indicators "7. Home-to-work travel", "Scope 2 – location-based"; "Scope 2 -market-based".

For the "Purchases of eco-labelled PCs" and "Purchases of eco-labelled monitors" indicators, the ecolabels used for the calculation are the following (in order of preference after analysis of how representative each of them is of the CSR aspects taken into account, with priority given to the first two):

- TCO-Certified because it also includes social criteria: <https://tcocertified.com/product-finder/>
- EPEAT (Gold or Silver): <https://epeat.net/>

Two other labels are used for consumables (paper, cartridges) and non-IT equipment:

- Blue Angel: <https://www.blauer-engel.de/en/products>
- European Ecolabel: <http://ec.europa.eu/ecat/>

These indicators are calculated on the basis of equipment purchase dates. It only takes into account equipment for which we have found proof of purchase (first year of calculation of this indicator).

For the "Energy Consumed" indicator, it measures the total electricity consumption by company-owned or controlled operations in kWh and can be found in Greenly's "Electricity Consumption" form. It concerns the Group scope. For SII Poland, SII India, SII Netherlands, SII Romania, SII Technologies, SII Belgium, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII France, Metanext the data are calculated on actual consumption. For SII Colombia, SII USA, SII Italy, SII Chile, SII UK and SII Canada, the data are estimated using Greenly. SII Deutschland estimated these consumptions in relation to its own consumption last year.

For the indicator "Renewable energy" measures the consumption of electricity purchased or acquired from renewable sources, calculated on the same scope as energy consumption, is expressed in kWh and can be found in Greenly's "Electricity consumption" form.

The percentage of ISO 14001 certified entities makes it possible to report on the quality of environmental management at Group level.

The waste generated represents the quantity in tonnes of waste that our French agencies generate over a full year,

including our waste products, plastic, metals, paper/ cardboard, glass, wood and D3E. This indicator can be found in the "Waste Metrics (General)" Greenly form.

Recovered waste represents the percentage of waste calculated through: (total waste - DIB)/total waste * 100. These data have been corrected for the 2023 and 2024 financial years.

Entities with relationships with trade associations and technology expert groups represent the percentage of

subsidiaries participating in SII's outreach to the industry ecosystem, within the Group, excluding Metanext, SII Technologies and SII Czech Republic.

Entities with partnerships with schools and participating in the promotion of digital training and professions is a percentage established on the Group perimeter, excluding Metanext and SII Technologies.

Table of sections corresponding to the GRI

NFS Section	Compliance with the GRI standard
SII Group's CSR approach	GRI 2
Governance and management of CSR	GRI 2-12; GRI 2-13; GRI 2-14; GRI 2-16
Materiality of the approach	GRI 3-1; GRI 3-2; GRI 3-3
Ethics and human rights	GRI 2-23; GRI 2-25; GRI 2-26 GRI 406-1; GRI 407-1; GRI 408-1; GRI 409-1
Overview of the SII ethics policy	GRI 205-1; GRI 205-2; GRI 205-3; GRI 206
Data protection and confidentiality	GRI 418-1
Subcontractors and suppliers	GRI 308-1; GRI 308-2
Retaining and attracting talent	GRI 401-2
Stimulating career development	GRI 404-1; GRI 404-2; GRI 404-3
Health and safety	GRI 403-1; GRI 403-5; GRI 403-9
Well-being at work	GRI 401-2
Social dialogue	GRI 407-1
Diversity and equal opportunities	GRI 405-1; GRI 406-1
Climate change mitigation and adaption to climate change	GRI 302-1; GRI 305-1; GRI 305-2; GRI 305-3; GRI 305-4; GRI 203-1
Sustainable IT	GRI 306-2; GRI 306-3; GRI 306-4; GRI 302-1
Environmental management	GRI 302-1; GRI 306-2; GRI 306-3
Philanthropic commitment	GRI 203-1
Methodology and scope of key performance indicators	GRI 3; GRI 2-2; GRI 2-3; GRI 2-4

Explanation of the correspondence between the SDGs and the NFS sections

	ODD	Targets	Definitions	Group contribution or non contribution
1	No poverty	Aims to eradicate extreme poverty in the world, by ensuring access for all to adequate economic, social and cultural resources. The aim is to ensure that no one is left behind and that everyone can live in dignity, with equal opportunities and economic prosperity.		As an NSE, our main objective is not to reduce poverty
2	Zero hunger	Aims to eliminate hunger, ensure food security, improve nutrition and promote sustainable agriculture. This means guaranteeing access for all to sufficient, nutritious and safe food, as well as promoting sustainable agricultural practices to preserve natural resources and support farmers' livelihoods.		As an ESN, we are not directly linked with the objective of reducing hunger in the world.
3	Good health and well-being	Aims to guarantee universal access to health services, and to strengthen disease prevention and treatment. The aim is to enable everyone to enjoy good health and physical and mental well-being at all stages of life.		
		3.8 Universal health cover	To ensure that everyone benefits from universal health cover, including protection against financial risks and access to quality essential health services and to safe, effective, quality and affordable essential medicines and vaccines.	Ambition 2: Cultivating our DNA / Working conditions and quality of life at work
4	Quality education	Ensuring inclusive, equitable and quality education for all, and promoting lifelong learning opportunities.		
		4.4 Skills and access to employment	By 2030, significantly increase the number of young people and adults with the skills, particularly technical and	Ambition 2: Cultivating our DNA / Talent management

				vocational skills, needed for employment, decent work and entrepreneurship.	
		4.7	Education for sustainable development	By 2030, ensure that all students acquire the knowledge and skills necessary to promote sustainable development, including through education for sustainable development and lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and the contribution of culture to sustainable development.	

	<u>ODD</u>	<u>Targets</u>	<u>Definitions</u>	<u>Group contribution or non contribution</u>
5	Gender equality	Achieving gender equality and empowering all women and girls by eliminating discrimination and gender-based violence		
		5.1	Combating discrimination Ending all forms of discrimination against women and girls worldwide	Ambition 2: Cultivating our DNA / Diversity / Inclusion
		5.5	Participation and access to management positions Guarantee the full and effective participation of women and their equal access to leadership positions at all levels of decision-making in political, economic and public life	
		5.b	Technology and automation SII participates indirectly in the introduction of new technologies which, depending on how they are used, can empower women.	
6	Clean water and sanitation	Aims to ensure universal access to safe drinking water and sanitation by 2030. This goal includes targets for improving water quality, increasing water-use efficiency, and protecting and restoring water-related ecosystems.		
		As an ESN, we can only contribute		
7	Clean, affordable energy	Ensuring access for all to reliable, sustainable and modern energy sources, while promoting the transition to clean and renewable energies		
		7.b	Energy supply By 2030, develop infrastructure and improve technology to deliver modern and sustainable energy services to all people in developing countries, in particular least developed countries, small island developing states and landlocked developing countries, consistent with relevant aid programmes.	Ambition 3: Developing a sustainable digital world / Mitigating and adapting to climate change
8	Decent work and economic growth	Promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		
		8.5	Full employment and decent work By 2030, achieve full and productive employment and ensure decent work and equal pay for work of equal value for all women and men, including young people and people with disabilities.	Ambition 1: Continuing to grow / Ethics and human rights, Ambition 2: Cultivating our DNA / Well-being at work
		8.6	Access to employment and training for young people By 2020, significantly reduce the proportion of young people not in education, employment or training	Ambition 2: Cultivating our DNA / Talent management
9	Industry, innovation and infrastructure	Building a resilient infrastructure, promoting inclusive and sustainable industrialisation, and encouraging technological innovation		
		9.2	Socio-economically sustainable industrialisation Promote sustainable industrialisation that benefits everyone and, by 2030, significantly increase the contribution of industry to employment and gross domestic product, depending on the national context, and double it in the least developed countries.	Ambition 3: Developing a sustainable digital world / Mitigating and adapting to climate change / Digital responsibility
10	Reducing inequalities	Reducing inequalities within and between countries, guaranteeing equal opportunities and combating discrimination		
		10.2	Empowerment and integration By 2030, empower all people and promote their social, economic and political integration, regardless of age, gender, disability, race, ethnicity, origin, religion or economic or other status.	Ambition 2: Cultivating our DNA / Diversity and equal opportunities
11	Sustainable cities and communities	Make cities and human settlements safe, inclusive, resilient and sustainable by promoting appropriate urban planning and ensuring access to basic services for all.		
		11.6	Environmental impact By 2030, reduce the negative per capita environmental impact of cities, including by paying particular attention to air quality and waste management, especially at municipal level.	Decarbonisation plan / Environmental management
12	Responsible consumption and production	Promoting sustainable consumption and production patterns, using resources efficiently and reducing waste and pollution		
		12.5	Reducing waste By 2030, significantly reduce waste production through prevention, reduction, recycling and reuse	Digital Responsibility / Environmental Management
		12.6	Corporate social responsibility Encourage companies, particularly large and transnational ones, to adopt sustainable practices and to include sustainability information in their reporting.	The CSR department is on hand to encourage our employees to adopt practices that favour energy and environmental transition.
		12.a	Scientific resources and technologies Helping developing countries to acquire the scientific and technological resources they need to move towards more sustainable consumption and production patterns	SII Group participates indirectly in the development of new technologies, thus enabling consumption in line with new needs.

	<u>ODD</u>	<u>Targets</u>		<u>Definitions</u>	<u>Group contribution or non-contribution</u>
13	Climate action	Take urgent action to combat climate change and its impacts, by mobilising efforts at all levels to reduce greenhouse gas emissions			
		13.2	Climate policies	Incorporate climate change measures into national policies, strategies and planning	Mitigating & adapting to climate change
14	Aquatic life	Conserving and sustainably exploiting the oceans, seas and marine resources, preserving marine biodiversity and sustainably managing marine ecosystems			The Group has no activities requiring the use of land.
15	Life on earth	Protect, restore and promote the sustainable use of terrestrial ecosystems, by combating deforestation, preserving biodiversity and combating desertification			The Group has no activities requiring the use of land.
16	Peace, justice and effective institutions	Promoting peaceful and open societies for sustainable development, ensuring access to justice for all and building effective, accountable and open institutions at all levels.			
		16.5	Corruption	Significantly reduce corruption and bribery in all its forms	KPI + objectives / Materiality of the approach / Customer satisfaction
17	Partnerships to achieve objectives	Strengthen the means of implementation and revitalise the global partnership for sustainable development, by mobilising the necessary financial, technological and human resources			
		17.7	Targeted technology transfers	To promote the development, transfer and diffusion of environmentally sound technologies to developing countries, on favourable terms, including preferential terms, as mutually agreed.	Mitigating & adapting to climate change / Digital responsibility

3.6.4. External audit

To obtain an external opinion on the exhaustiveness and sincerity of its extra-financial data reporting process, SII Group commissioned RSM Paris, as an Independent Third Party, to carry out the following verification work:

- verification that the declaration complies with the provisions of Article R. 225-105 of the French Commercial Code;

- verification of the fairness of the information provided in accordance with article R. 225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators and actions, relating to the main risks.

3.7. Report of the independent third-party organisation on the consolidated non-financial statement included in the Group's management report

Financial year ended March 31, 2025

To the Chairman,

In our capacity as statutory auditors of your company (hereinafter the "entity") appointed as an independent third-party body ("third party"), accredited by Cofrac (Cofrac Accreditation Validation/Verification, no. 3-1861, scope available at www.cofrac.fr), we have carried out work with a view to issuing a reasoned opinion expressing a limited assurance conclusion on the historical information (observed or extrapolated) contained in the consolidated non-financial performance statement, prepared in accordance with the entity's procedures (hereinafter the "Framework"), for the financial year ended 31 March 2025 (hereinafter respectively the "Information" and the "Statement"), presented in the Group management report pursuant to the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures we implemented, as described in the section "Nature and scope of the work," and on the evidence we gathered, we did not identify any material anomalies likely to call into question the fact that the consolidated non-financial performance statement complies with the applicable regulatory provisions and that the Information, taken as a whole, is presented fairly, in accordance with the Framework.

Preparation of the non-financial statement

The absence of a generally accepted and commonly used reference framework, or of established practices on which to rely to assess and measure the Information, allows the use of different—yet acceptable—measurement techniques, which may affect comparability between entities and over time.

Therefore, the Information must be read and understood by referring to the Framework, the significant elements of which are presented in the Statement.

Limitations inherent in the preparation of information relating to the statement

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

Responsibility of the entity

The Chairman is responsible for:

- select or establish appropriate criteria for the preparation of information;
- draw up a Statement in accordance with the legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks and the results of these policies, including key performance indicators and, in addition, the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- and to implement such internal control procedures as it determines are necessary to enable the preparation of information that is free from material misstatement, whether due to fraud or error.

The Statement has been drawn up by applying the entity's "Reporting Criteria" as mentioned above.

Responsibility of the auditor appointed as an independent third-party body

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

- the compliance of the Declaration with the provisions of Article R.225-105 of the French Commercial Code;
- the fairness of the information provided pursuant to 3° of I and II of article R.225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators, and actions relating to the main risks, hereinafter referred to as the "Information".

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

It is not our role to comment on:

- the entity's compliance with other applicable legal and regulatory provisions (in particular with regard to the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy), the due diligence plan and the fight against corruption and tax evasion);
- the accuracy of the information provided for in Article 8 of Regulation (EU) 2020/852 (green taxonomy);
- compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional doctrine

We conducted the work described below in accordance with the provisions of Articles A. 225-1 et seq. of the French Commercial Code and with the professional standards of the Compagnie Nationale des Commissaires aux Comptes relating to this engagement, in particular the technical guidance issued by the Compagnie Nationale des Commissaires aux Comptes, *Intervention of the Statutory Auditor – Engagement of the Independent Third-Party Body – Non-Financial Statement*, supplemented by our own procedures (DPEF Verification Program (P01.a, version 9)), serving as our verification program.

Independence and quality control

Our independence is defined by the provisions of Article L. 821-28 of the French Commercial Code and by the Code of Ethics applicable to the statutory auditor profession. Furthermore, we have implemented a quality control system that includes documented policies and procedures designed to ensure compliance with applicable legal and regulatory requirements, ethical rules, and the professional standards of the Compagnie Nationale des Commissaires aux Comptes relating to this engagement.

Means and resources

Our work involved the expertise of 4 people and was carried out between February and July 2025 over a total intervention period of 3 weeks.

We called upon our specialists in sustainable development and corporate responsibility to assist us in carrying out our work. We conducted 11 interviews with the individuals responsible for preparing the Statement.

Nature and scope of our work

We planned and performed our work taking into account the risks of material misstatement of the information.

We believe that the procedures we performed, using our professional judgment, provide a reasonable basis for forming a limited assurance conclusion:

- we reviewed all the entities included in the consolidation scope and the presentation of the main risks;
- we assessed the appropriateness of the Framework with regard to its relevance, its completeness, its reliability, its neutrality and its comprehensibility, taking into consideration, where applicable, sector best practices;
- we verified that the Statement covers each category of information required under section III of Article L. 225-102-1 of the French Commercial Code relating to social and environmental matters and includes, where applicable, an explanation of the reasons justifying the absence of the information required by the second paragraph of section III of Article L. 225-102-1 of the French Commercial Code;

- we verified that the Declaration presents the information provided for in Article R. 225-105 of the French Commercial Code when it is relevant with regard to the main risks;
- we verified that the Declaration presents the business model and a description of the main risks related to the activity of all entities included in the scope of consolidation, including, when relevant and proportionate, the business relationships, its products or services, as well as the policies, actions and results, including key performance indicators relating to the main risks
- we consulted documentary sources and conducted interviews to:
 - assess the process for identifying and validating the main risks as well as the consistency of the results, including the selected key performance indicators, with regard to the main risks and policies presented, and;
 - corroborate the qualitative information (actions and results) that we considered the most important presented in Appendix 1. For certain risks (Responsible Development, Loyalty of practices and relations with stakeholders, Innovation, Protection of assets and confidentiality, Digital ecosystem, Social relations, Armed conflict), our work was carried out at the level of the consolidated entity, for other risks (Talent management, Working conditions/Quality of life at work, Diversity and equal opportunities, Philanthropic engagement, Climate change, Environmental management), this work was carried out at the level of the consolidated entity, namely the entire scope of entities, in a selection of entities, namely SII Pologne and SII France
- we verified that the Statement covers the consolidated scope, namely all entities included in the scope of consolidation in accordance with Article L. 233-16 of the French Commercial Code, with the limits specified in the Statement;
- we became aware of the internal control and risk management procedures implemented by the entity and assessed the process for collecting information with a view to ensuring its completeness and sincerity
- for the key performance indicators and other quantitative results that we considered the most important presented in Appendix 1, we implemented
 - analytical procedures consisting in verifying the correct consolidation of the collected data as well as the consistency of their changes
 - detail tests based on sampling or other means of selection, consisting in verifying the correct application of definitions and procedures and in reconciling the data with supporting evidence. This work was carried out on a selection of contributing entities (SII France, SII Pologne) and covers between 23% and 100% of the consolidated data selected for these tests
- we thus assessed the overall consistency of the Declaration with regard to our knowledge of the entities

included in the scope of consolidation.

The procedures performed as part of a limited assurance engagement are less extensive than those required for a reasonable assurance engagement conducted in accordance with the professional standards of the Compagnie Nationale des Commissaires aux Comptes; a higher level of assurance would have required more extensive verification work.

Paris, July 24, 2025

One of the statutory auditors,

RSM Paris

Martine Leconte

CSR Director, Partner

Appendix 1: Lists of information we considered most important.

Qualitative and quantitative information (including key performance indicators):

Risk and Issues	Quantitative indicators	Qualitative indicators audited
Governance		- During the reporting period of this report, the Group CSR approach is led by a CSR team composed (...) a Sustainable IT expert.
Sustainable Development	KPI: <ul style="list-style-type: none"> - Customer satisfaction rate - Rate of suppliers having signed the Responsible Purchasing Charter – Amount > €400k - EcoVadis score “Responsible Purchasing” out of 100 	- Enhancement of the SII brand: (...) the promotion of quality commitments and the dissemination of exemplary achievements strengthen the Group’s reputation
Fair practices and relations with stakeholders	KPI: <ul style="list-style-type: none"> - Percentage of employees exposed to corruption risks trained in business ethics and anti-corruption practices 	- A questionnaire dedicated to the assessment of our third parties in terms of business ethics was developed. This questionnaire is sent to our third parties on a sampling basis
Innovation	KPI: <ul style="list-style-type: none"> - Number of employees trained in eco-design per year 	- Among the tools deployed is Copilot (...). Support is provided to facilitate the integration of these tools and their adoption by end users
Asset protection and confidentiality	KPI: <ul style="list-style-type: none"> - Subsidiaries that have successfully completed the cyber maturity assessment 	- The adoption of Microsoft 365 represents a significant step in its own digital transformation
Talent management	KPI: <ul style="list-style-type: none"> - Employee satisfaction (Great Place to Work) - GPTW certification renewed - Training hours / Employee 	- SII Poland implemented the “Buddy Program”. For three months, an employee – the “Buddy” – supports new joiners by acting as a mentor/ sponsor, thereby fostering the creation of lasting relationships
Working condition / Quality of life at work	KPI: <ul style="list-style-type: none"> - Accidents resulting in lost time - Employees made aware of CSR 	- Reflection groups and workshops are therefore organized to define the layout of the premises
Employee relations		- Social dialogue is active and constructive; it covers both negotiations required by law and non-mandatory negotiations
Diversity and equal opportunities	KPI: <ul style="list-style-type: none"> - Workforce distribution by gender (men) - Workforce distribution by gender (women) - Proportion of women among governing bodies (Rixain Law) - Recruitment of women in the technical field (IT engineering professions) 	- SII France signed the LGBT+ Commitment Charter in partnership with the association L’Autre Cercle and commits to maintaining an inclusive environment for LGBT+ female and male employees
Digital ecosystem		- Management of the environmental impact of IT resources for governance purposes, using a complete and robust inventory
Philanthropic commitment	KPI: <ul style="list-style-type: none"> - Amounts allocated to associations / social work 	- Partnership Sensycap 78
Climate change	KPI: <ul style="list-style-type: none"> - Gross GHG emissions Scope 1 - Gross GHG emissions Scope 2 – location-based - Gross GHG emissions Scope 2 – market-based - Gross GHG emissions Scope 3 - Total GHG emissions – location-based - Total GHG emissions – market-based - Home-to-work commuting - Purchases of eco-labelled PCs - Purchases of eco-labelled screens - Raising employee awareness of Sustainable IT 	- The Atlantic agency of SII France is certified “Pro-Vélo Employer” (...) and offers (...) training courses. - SII sponsors and provides its technical contribution to numerous expert groups.
Environmental management	KPI: <ul style="list-style-type: none"> - Energy consumed 	- Collaboration of the Eastern agency with “Un toit pour les abeilles”
Nation-Army link		- SII actively commits to facilitating their engagement and their professional reintegration



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